

Elector Initiated Dissolution Plan and Report for the Village of Altmar

**Amended Final
Dissolution Plan
Approved by the Village
Board on August 3, 2011**

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Prepared by:
Charles Zettek Jr., Project Director
Vicki Brown, Project Manager

1 South Washington Street
Suite 400
Rochester, NY 14614
585.325.6360

90 State Street
Suite 1436
Albany, NY 12207
518.432.9428

www.cgr.org

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INTRODUCTION

In March 2010, a new law, Article 17-A of General Municipal Law, took effect in New York State that governs the dissolution and consolidation of local government entities.¹ Under the new law, voters in the Village of Altmar presented a petition to the Village on July 7, 2010 calling for a public referendum on dissolving the Village government and merging operations in the Town of Albion.

Article 17-A requires that any vote on dissolving a village be held prior to the development of a dissolution plan.² On November 10, 2010, Altmar became the first village in the state to approve dissolution under the new law. The vote was 80 to 74.

As a result, the Village Board is required to prepare and approve an elector initiated proposed dissolution plan. The proposed dissolution plan is then reviewed at a public hearing, after which the Board approves the final dissolution plan. Voters may petition to hold a new referendum on the final dissolution plan, within forty-five (45) days of adoption of the final dissolution plan. If the final elector initiated dissolution plan is not accepted by a majority of those voting in the new referendum, the Village would not be dissolved, and a new petition for a dissolution vote cannot be presented for four years.

In order to assist the Village Board with developing a proposed dissolution plan, the Village Board appointed a seven-member Dissolution Study Committee (DSC).³ In addition, the Board successfully applied for a state Local Government Efficiency grant to help fund development of the dissolution plan and a review of other alternatives. In early April 2011, the Board engaged the independent, nonprofit Center for Governmental Research (CGR) to serve as study consultant.⁴ CGR has extensive experience assisting with village dissolution studies across the state.

¹ Excluding school districts, city districts and special purpose districts created by counties under county law.

² The predecessor law (Village Law, Article 19) called for development of the dissolution plan prior to the vote.

³ Committee members are Corey Holcomb, Mayor; Margaret Bailey, Village Clerk; Carl Holcomb, Village Fire Department Chief; Carl Anson Jr., Town of Albion Supervisor; Ronald Eldred, Town Council member; Tom Reff, Village Trustee, and resident Philip Bortz. Allison Nelson, Village attorney, is a non-voting committee member. Technical support was provided by John Bartow, Executive Director, and Jean Waterbury, Senior Planner, from the NYS Tug Hill Commission; and Laird Petrie, Associate Examiner from the NYS Office of the State Comptroller.

⁴ CGR Team consisted of Charles Zettek, Jr., Project Director, Vicki Brown, Hannah Griese and Kate Bell.

This document incorporates the proposed dissolution plan that was submitted to the Village Board by the DSC on May 23, 2011. The DSC presented its proposed plan to a public forum on May 11, 2011 and incorporated feedback from that meeting in its report to the Board. The Village Board amended the plan and approved Amended Final Elector Initiated Dissolution Plan at its meeting of August 3rd, 2011.

This report has three sections.

Section 1 presents the approved elector initiated dissolution plan that addresses the specific requirements set forth in GML 17-A §782, including explanatory commentary.

Section 2 presents the projected fiscal and tax impact of the approved dissolution plan.

Section 3 provides general background about current operations of the Village of Altmar and the Town of Albion. This provides citizens with a broader understanding of the Village and Town governments and the greater community that they serve. It provides important context for citizens to have in order to better understand the impact of dissolving the Village of Altmar.

SECTION 1. APPROVED ELECTOR INITIATED DISSOLUTION PLAN

This document sets forth the Elector Initiated Dissolution Plan of the Village of Altmar as approved by the Altmar Village Board of Trustees. This Plan addresses the specific Plan requirements set forth in General Municipal Law 17-A §782. A draft of this Plan was developed by a Dissolution Study Committee and presented to the Board on May 23, 2011, and the Board approved this Plan at its meeting of August 3, 2011.

The Proposed Elector Initiated Dissolution Plan of the Village of Altmar

1. The local government entity to be dissolved shall be the Village of Altmar, New York.
2. The territorial boundaries of the Village of Altmar are shown in the map in Appendix D. A list of the properties located in the Village according to the Oswego County Office of Real Property Tax Services is also attached in Appendix D. The Village of Altmar is located entirely within the Town of Albion, which is located in Oswego County, New York.
3. The type of the entity is a Village as defined in New York Village Law.
4. The fiscal estimate of the cost of the dissolution is approximately \$75,000. This includes the following cost components:
 - Consultant fees to assist the Village in preparing the Plan and related documents and processes: \$42,000 (funded primarily with a New York State Local Government Efficiency grant)
 - Legal fees to assist the Village researching legal issues, preparing required legal documents including incorporation of the Village fire department as a separate non-profit corporation: \$25,000 (includes an estimate for the fire department incorporation of \$3,000 - \$4,000)
 - Miscellaneous advertisement fees, public referendum fees, etc., \$8,000.

A complete fiscal and tax impact analysis of the dissolution is presented in a Section 2 of this report entitled “Fiscal and Tax Impact Analysis for the Village of Altmar Elector Initiated Proposed Dissolution Plan.”

5. The plan for the transfer or elimination of the current employees of the Village will be as shown below. All current Village employee positions

will be eliminated. The Town will assume responsibility for the work provided by current Village employees as follows:

- The Mayor and Village Board positions will be eliminated. (Estimated savings of \$5,850)
- Village Clerk position will be eliminated and clerical, budget, and record management duties will be absorbed by other Town employees (i.e., Town Clerk, Budget Officer, Bookkeeper). There will be no extra compensation for the increase in workload for Town employees. (Estimated savings of \$6,850)
- Two part-time Village Department of Public Works positions will be eliminated. Current Town employees will assume delivery of services to the former Village at no additional cost. (Estimated savings of \$10,100)
- The expense of the part-time Municipal Building Maintenance Helper will be assumed by the Town. It will be a Town decision whom to hire or contract to do this work.
- The expense of the part-time Village Code Enforcement Officer will be assumed by the Town. It will be a Town decision whom to hire or contract to do this work.
- The Town will assume responsibility for the maintenance of the cemetery and will take charge of the cemetery fund. The position of Cemetery Superintendent will be eliminated as a title. It will be a Town decision whom to hire or contract to do this work.

6. The Village assets and fair value (based on current assessed value and/or insured value) are summarized below. A complete list of Village assets is shown in Appendix A.

- Real estate and real property:

Altmar - Village Owned Property		
Parcel ID	Location	Total AV
104.06-04-03.2	Bridge St.	\$573,000
104.06-02-14	Mexico	\$10,400
104.06-08-13	St Rt 13	\$3,000
088.18-02-08.01	Pulaski	\$15,000
104.07-02-01	NS County Rt 22	\$94,200

Note: The Village/Town Hall is owned 50/50 by the Village and Town. The full assessed value is \$573,000, of which the Village portion is valued at \$286,500.

- The insured values of Village municipal structures and building contents total \$905,500 as of 12/1/2010.
- The insured values of Village owned machinery and equipment total \$64,400 as of 12/1/2010.
- The insured values of Village owned Fire Apparatus total \$791,500 as of 12/1/2010. Other Village owned fire equipment has an estimated current value of \$107,100, based upon the initial purchase cost depreciated by 50%.
- The current and/or replacement value of the Village streets, sidewalks and storm water sewers has never been determined. A listing of local roads can be found in Appendix E.
- The street light poles, conduits and fixtures in the Village are owned and operated by National Grid, for which the Village currently pays rental costs as part of its streetlight bill.
- Village fund balances remaining upon Village dissolution will be transferred to the Town. As of 5/31/10, Village fund balances are: General Fund - \$16,696; Capital Reserve Fund - \$31,667; Cemetery Fund - \$84,128. In addition, although technically not a Village asset, as of April 30, 2011, the Village has access to \$30,329 in state CHIPS revenues that is currently carried over from previous years.

7. The Village liabilities and indebtedness are as follows:

- Liabilities – none known at this time. There are no current lawsuits or proceedings against the Village.
- Indebtedness. The Village has no long-term bonded indebtedness at this time. The Village currently has two long-term lease-purchase agreements for two fire trucks. One lease-purchase agreement expires in 2015. The other lease-purchase agreement expires in 2018. Under General Municipal Law 109-B, the lease-purchase agreements are not classified as debt subject to the constitutional debt limit, as the lease-purchase agreements are subject to annual municipal appropriations that can be terminated upon the municipality failing to appropriate funding for the lease.

8. The Village and the Town currently have no agreements in order to carry out the dissolution. The Village will seek an Inter-Municipal Agreement with the Town whereby the Town agrees to carry out the Village Dissolution Plan as adopted by the Village Board, including specific details regarding provision for fire and EMS services as described in more detail in Section 14 below.

9. Continuation of services. Services formerly provided by the Village government will be provided by the Town in the following manner:

- Local government representation shall be provided by the Town board,
- Clerical and administrative services formerly provided by the Village Clerk/Treasurer will be provided by the Town Clerk, budget officer and bookkeeper,
- Code enforcement services formerly provided by the Village will be provided by the Town,
- Road, storm sewer, building maintenance, street sweeping and related services formerly provided by the Village municipal maintenance workers will be provided by the Town,
- Mowing of municipal building grounds and the cemetery will be provided by the Town,
- Section 14 below provides more information about other services that will be affected upon dissolution of the Village.

10. The Village will dispose of those assets remaining on the effective date of the dissolution by turning them over to the Town to become Town assets. The Village knows of no liabilities at this time that would become the responsibility of the Town upon dissolution of the Village. The Village cannot project whether or not there may be uncollected taxes upon the date of dissolution; however, any uncollected taxes will have been turned over to the County per current practice.

11. Appendix C reviews the current Village local laws, ordinances, rules and regulations. As shown in Appendix C, several of the laws have been superseded or are no longer applicable, and so will not become part of Town law. There are 11 Village laws that would need to be rewritten as Town laws but with little substantive revision. Four of the 11 closely correlate to existing Town laws. After two years, all Town laws apply to the former Village, in accordance with GML Article 17-A §789. See Appendix for listing of Village codes and laws.

12. The Village will be dissolved effective at 12:00 a.m. on June 1, 2013.

13. The public hearing on the Proposed Voter Initiated Dissolution Plan was held at 6 pm on July 6, 2011. The hearing was held at Albion-Altmar Municipal Building.

14. Specific service impacts of the Plan, other than those identified above, are as follows:

- Cemetery. The Village cemetery will be preserved and maintained by the Town. The current Village cemetery fund will be kept as a separate restricted fund by the Town, and only the interest may be used for the exclusive purpose of maintaining the cemetery.
- Street lighting. Street lighting within the former Village will be continued by the Town, but the costs for street lighting shall be levied by a Town established special assessment through a special assessment district that will include all former Village properties. The current yearly cost for street lighting is \$9,000. Based on current taxable assessed value of the Village and current costs, the estimated cost of the separate levy for those services is \$.86/\$1,000 taxable assessed value.
- Sidewalks. Village residents will become responsible for sidewalk maintenance, repair and replacement. A Town law will be adopted regarding requirements for maintaining existing sidewalks and the process for addressing situations when residents are not in compliance.
- Brush and leaf pick-up. The spring and fall brush and leaf pick-up would be eliminated as a separate service to the former Village. The Town does not anticipate providing that service, however, if it does so, it will be provided on a Town-wide basis.
- Street sweeping. The Town will provide street sweeping in the former Village in the spring and storm sewer maintenance as part of Town highway operations.
- Fire services. There are a number of changes that will occur to ensure that fire and EMS services continue to be provided from what is the current Village fire department. These changes will be as follows:
 - The former Village will be included in the Town fire protection district, creating one Town-wide fire protection district,
 - The current Village Fire Department will incorporate as an independent not-for-profit fire corporation,

- The Town will contract with the new fire corporation to provide fire and EMS services to the entire Town fire protection district. All properties within the fire protection district that are required to be taxed will receive a separate tax on the Town tax bill for this service in accordance with current tax law,
- Current Village owned fire department assets (apparatus, equipment and miscellaneous assets) will transfer to the Town,
- The Town will lease the assets turned over by the Village to the new fire corporation for a nominal amount (\$1/year).
- For the two fire trucks currently under a lease-purchase agreement, the lease-purchase agreement will be assumed by the new fire corporation (NOTE – awaiting agreement by the leasing company to do this – otherwise – will go to the Town). The remaining amount of the annual lease payment upon dissolution of the Village will be included in the new fire corporation annual budget. Once these leases are paid off, the two trucks will be owned by the new fire corporation.
- Other assets leased by the Town to the new fire corporation will remain Town owned for the useful life of the assets. At the end of their useful life, the Town will dispose of the assets in accordance with Town surplus property policy.
- The new fire corporation will build into its annual operating budget an equipment and asset reserve fund, which will be used by the fire corporation to purchase new and/or replacement apparatus, equipment and miscellaneous assets as needed. As a result of this process, at some point in time in the future, all assets used by the new fire corporation, with the exception of the building, will be completely owned by the fire corporation.
- The Town will lease the building that houses the current Village fire department to the new fire corporation for a nominal amount. The new fire corporation will pay a pro-rated share of ongoing building maintenance and heat/light/power costs, as part of its annual budget process. The Town may provide some or all of those costs in-kind as an offset to the fire corporation's annual budget request. Ownership of any building modifications/improvements shall be as negotiated between the Town and the new fire corporation.

- The Town will lease to the fire corporation for a nominal amount, for a 99 year lease, the former Village property on Mexico Street, parcel ID 104.06-02-14 which serves as a holding pond to provide water needed for use in firefighting, or will enter into some other arrangement satisfactory to both parties that protects this site as a holding pond as needed by the fire corporation.

SECTION 2. FISCAL AND TAX IMPACT ANALYSIS FOR THE VILLAGE OF ALTMAR ELECTOR INITIATED DISSOLUTION PLAN

This section presents projections about the fiscal impact to Village and Town taxpayers upon dissolution of the Village, based upon 2011 budget figures. The actual fiscal and tax impacts that would occur in 2013 upon Village dissolution can be expected to vary somewhat from these projections; however, these projections should be reasonably close to what will in fact happen upon Village dissolution.

The projected reduction in expenditures is estimated to be \$36,540; however, gross utility tax and prior year taxes revenue in the Village will no longer apply after dissolution, reducing revenues by approximately \$5,250. This results in a projected net cost savings of \$31,290. Table F1 summarizes the projected savings that will occur as the result of the dissolution process described in Section 1.

TABLE F1

Summary of Savings from Village Dissolution				
Category	Personal Services*	Equipment	Contractual	Total
Legislative	\$3,600	-	-	\$3,600
Executive	\$2,000	-	-	\$2,000
Clerk	\$4,800	-	\$1,700	\$6,500
Municipal Staff (Attorney & Elections)	\$1,000	-	\$400	\$1,400
Unallocated Insurance	-	-	\$3,600	\$3,600
Public Health Vital Stats	\$50	-	-	\$50
Highway & Sanitation	\$8,500	\$500	\$500	\$9,500
Youth Program (No longer exists)	-	-	\$225	\$225
Tug Hill Commission	-	-	\$550	\$550
Records Management	-	-	\$150	\$150
Employee Benefits	-	-	\$3,565	\$3,565
Worker's Compensation	-	-	\$2,900	\$2,900
Unemployment Insurance	-	-	\$2,500	\$2,500
TOTAL	\$19,950	\$500	\$16,090	\$36,540

*Does not include Employee Benefits, which are listed in the Contractual column in the Table. Estimated savings shown in Section 1, #5 provide the savings from combined personal services and employee benefits for each category.

Tax Impact

Throughout this section, reference is made to TOV, which is Town Outside Village. The reason for this follows.

Current Village taxpayers pay two property tax bills, one for the Village property tax and one for the Town property tax. The Town is required to tax all taxpayers within the Town for certain expenses that are allocated on a Town-wide basis. Village taxpayers pay the Town-wide property tax rate that pays for Town-wide expenses.

In addition to a Town-wide property tax, certain expenses and revenues are allocated to properties located outside the Village. These are referred to as Town-Outside-Village, or TOV. TOV taxpayers have three separate lines on their Town tax bill: the Town-wide property tax rate (same as what is charged to Village taxpayers); the TOV property tax rate (not paid by Village taxpayers), and the Town fire protection district tax rate (for Village taxpayers, the cost of the fire department is already part of the Village tax rate.)

Table F2 shows the current tax levy and tax rates for taxpayers in the Town and in the Village.

TABLE F2		
Current Tax Levy and Tax Rates		
TOWN of ALBION		
Expenditures	\$932,185	TAX RATE (Per \$1000)
Revenues	\$529,990	
Property Tax Levy Needed	\$402,195	
Town wide	\$271,823	\$3.27
TOV (highway)	\$47,872	\$0.66
Fire	\$82,500	\$1.06
Current Total for TOV Taxpayer		\$4.99
VILLAGE of ALTMAR		
Expenditures	\$209,907	TAX RATE
Revenues	\$142,898	
Property Tax Levy Needed for Village	\$67,009	
Village	\$67,009	\$6.45
Town wide		\$3.27
Current Total for Village Taxpayer		\$9.72

Based upon the changes in services described in Section 1 of this report, a detailed budget crosswalk was built that shows current Town and Village costs, what costs would be saved when the Village dissolves, and what costs will be transferred to the Town budget from the former Village budget. Note – two costs currently in the Village budget are not included in the crosswalk of Village to Town costs. These are:

- Fire costs – fire costs will become consolidated into the new fire company as proposed, and will become a separate fire protection district rate in the new single Town tax bill. Currently, Town-outside-Village property tax payers pay a separate fire protection district rate, but Village taxpayers pay for their fire costs as part of the Village tax bill. Upon Village dissolution, all taxpayers in the Town will pay a separate fire protection district tax rate.
- Street lighting costs – former Village property owners will receive a separate special district tax rate for street lighting costs.

Table F3 is a summary table that shows the projected tax rates for Town and former Village taxpayers when the Village dissolves. Table F3 is

based on the more detailed budget crosswalks, which are included in Appendix B.

TABLE F3		
Post-Dissolution Tax Levy and Tax Rates		
Expenditures	\$1,023,052	TAX RATE (Per \$1000)
Revenues	\$581,113	
Property Tax Levy Needed	\$441,939	
Town wide	\$335,768	\$4.04
Fire	\$97,171	\$1.17
Townwide Total for All Taxpayers		\$5.21
Village Street Lighting District	\$9,000	\$0.86
Townwide plus Lighting District for Village		\$6.07

Table F4 are the figures in Table F3, but assume the additional state consolidation aid which is included in the Citizen’s Empowerment Tax Credit (CETC) as projected in current state law. CETC is an additional annual payment by the state based upon a formula set by the state. The current formula is 15% of the current combined tax levies of the Village and Town⁵. The CETC, based upon 2010 tax levies, would be \$58,006 per year. Per current legislation, at least 70% of the CETC must be used to reduce property tax levies. Table F4 assumes 100% of the CETC is used to reduce property taxes. Like all state funding, CETC appropriations are subject to the annual state budget process.

TABLE F4		
Post-Dissolution Tax Levy and Tax Rates with CETC		
Expenditures	\$1,023,052	Tax Rate (Per \$1000)
Revenues	\$581,113	
CETC	\$58,006	
Property Tax Levy Needed	\$383,933	
Town wide	\$277,762	\$3.34
Fire	\$97,171	\$1.17
Town wide Total for All Taxpayers		\$4.51
Village Street Lighting District	\$9,000	\$0.86
Town wide plus Lighting District for Village		\$5.37

⁵ CETC is calculated based upon the Village tax levy and the Town and TOV tax levies. It does not include the Town fire district tax levy.

Table F5 summarizes the changes in the property tax rates for current Village and Town Outside Village property owners, as shown in Table F2, F3 and F4.

TABLE F5			
Impact on Tax Rates			
Town Tax Payer	Tax Rate per \$1,000	Change	% Change
Current	\$4.99	-	-
Tax Rate per			
Dissolution Plan Net	\$5.21	\$0.22	4%
Savings			
With CETC	\$4.51	-\$0.48	-10%
Village Tax Payer	Tax Rate per \$1,000	Change	% Change
Current	\$9.72	-	-
Tax Rate per			
Dissolution Plan Net	\$6.07	-\$3.65	-38%
Savings			
With CETC	\$5.37	-\$4.35	-45%

Notes to table:

1. Table only represents impact of dissolution on Town, Village and Fire Tax Rates.
2. In current tax rate, Village fire costs are included in general Village tax.
3. Street lighting only applies to former Village. In current tax rate, street lighting is included in general Village tax.
4. CETC is Citizen's Empowerment Tax Credit

Calculating Your Tax Bill

Table F6 shows a projection of the actual municipal property tax costs for parcels assessed at \$25,000, \$50,000 and \$75,000. The current taxes are shown for comparison. Note – the difference between the Town TOV and Former Village tax bills is because the Former Village taxes include the cost of the Street Lighting District (an additional \$.86 per \$1,000).

TABLE F6				
Projection of Actual Municipal Property Taxes				
Assessed Value	Current		Post-Dissolution	
	Town	Village	Town	Former Village
\$25,000 AV				
Town wide	\$82	\$82	\$101	\$101
TOV	\$17	-	-	-
Village	-	\$161	-	-
Fire	\$27	-	\$29	\$29
Street Lighting	-	-	-	\$22
CETC	-	-	(\$18)	(\$18)
Tax on \$25,000 AV	\$125	\$243	\$113	\$134
\$50,000 AV				
Town wide	\$164	\$164	\$202	\$202
TOV	\$33	-	-	-
Village	-	\$323	-	-
Fire	\$53	-	\$58	\$58
Street Lighting	-	-	-	\$43
CETC	-	-	(\$35)	(\$35)
Tax on \$50,000 AV	\$250	\$486	\$226	\$269
\$75,000 AV				
Town wide	\$245	\$245	\$303	\$303
TOV	\$50	-	-	-
Village	-	\$484	-	-
Fire	\$80	-	\$88	\$88
Street Lighting	-	-	-	\$65
CETC	-	-	(\$53)	(\$53)
Tax on \$75,000 AV	\$374	\$729	\$338	\$403

Notes:

1. Table reflects current and projected Town, Village, Fire and Street Lighting property tax costs only. County and School taxes are unaffected by dissolution.
2. The CETC numbers in parentheses are negative, meaning that the tax bill will be reduced by that number.

To calculate your Town taxes after the dissolution, obtain your property's assessed value (available on your property tax bill) and use the following formula. This assumes CETC in the calculation.

For current Town-Outside-Village residents:

$((\text{Your assessed value}) \div 1000) \times 4.51 = \text{your projected property tax bill.}$

For current Village residents:

$((\text{Your assessed value}) \div 1000) \times 5.37 = \text{your projected property tax bill.}$

SECTION 3. GENERAL BACKGROUND – THE VILLAGE AND TOWN GOVERNMENTS

History, Size and Structure

The Village of Altmar consists of 2.1 square miles in the 43.8 square mile Town of Albion, which is located in Oswego County. Altmar was incorporated in 1876 and its existence and economic health are tied to the fishing industry. The Village is home to the Salmon River Fish Hatchery, the mainstay of the NYS Department of Environmental Conservation stocking program for Lakes Ontario and Erie.

As Table 1 shows (and Graph 1 illustrates), the population peak for the Village occurred in 1970 and for the Town-outside-Village (TOV) in 2000. The 2010 Census data, however, show that the Village has grown in the past decade, while the TOV population declined. Population in the overall community, however, has been stable over the past decade.

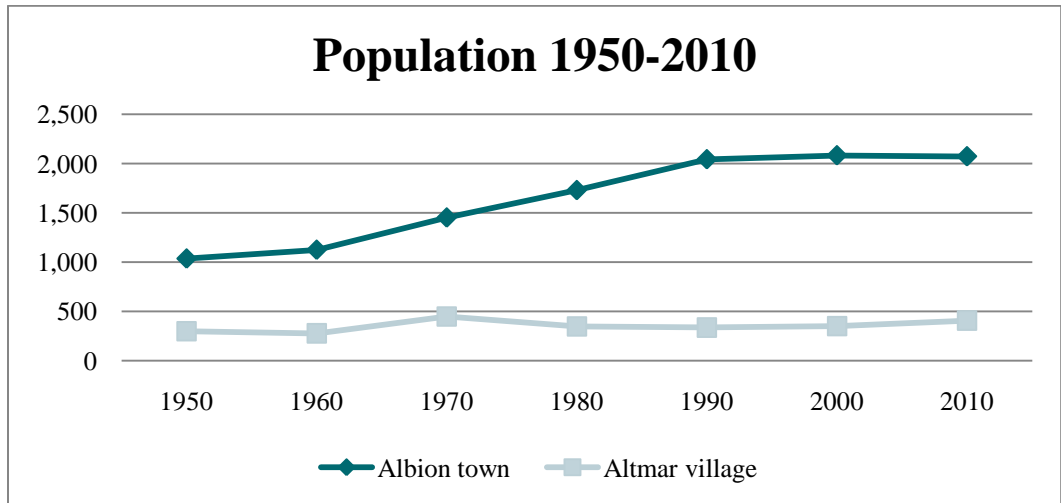
TABLE 1

Towns and Village Populations, 1950 - 2010			
	Altmar	Albion TOV	Albion Total
1950	299	737	1,036
1960	277	848	1,125
1970	448	1,004	1,452
1980	347	1,383	1,730
1990	336	1,707	2,043
2000	351	1,732	2,083
2010	407	1,666	2,073

Source: U.S. Census Bureau, Decennial Census & Population Estimates

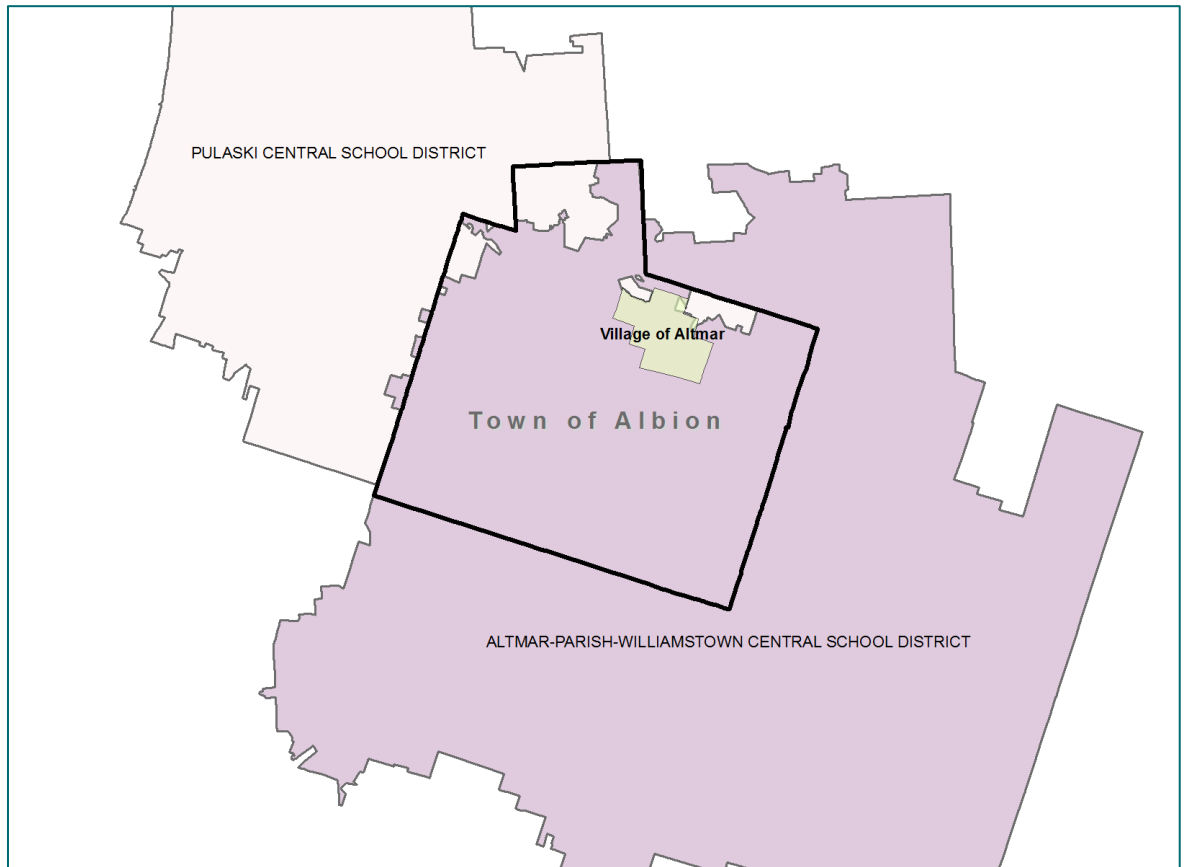
Note: Shaded is peak.

GRAPH 1



The map below shows the location of the Village and Town along with the two school districts that serve the Albion community. The school districts are not part of the dissolution study and plan but are shown on the map to illustrate the multi-layered government structure that is common in New York.

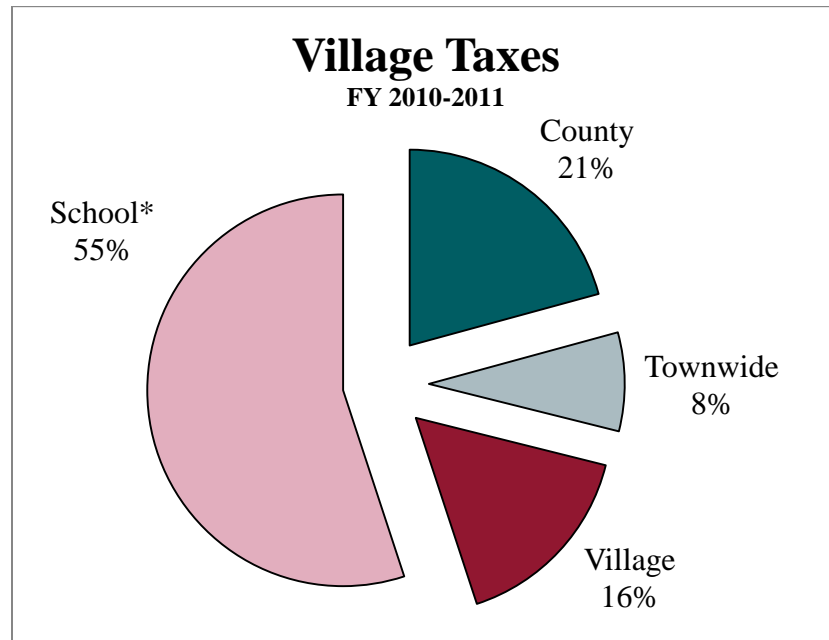
TWO SCHOOL DISTRICTS IN THE TOWN OF ALBION



WHERE YOUR TAX DOLLARS GO

Graphs 2 and 3 show the percentage of total taxes (excluding state and federal taxes) paid to the various layers of government that impact the community.

GRAPH 2

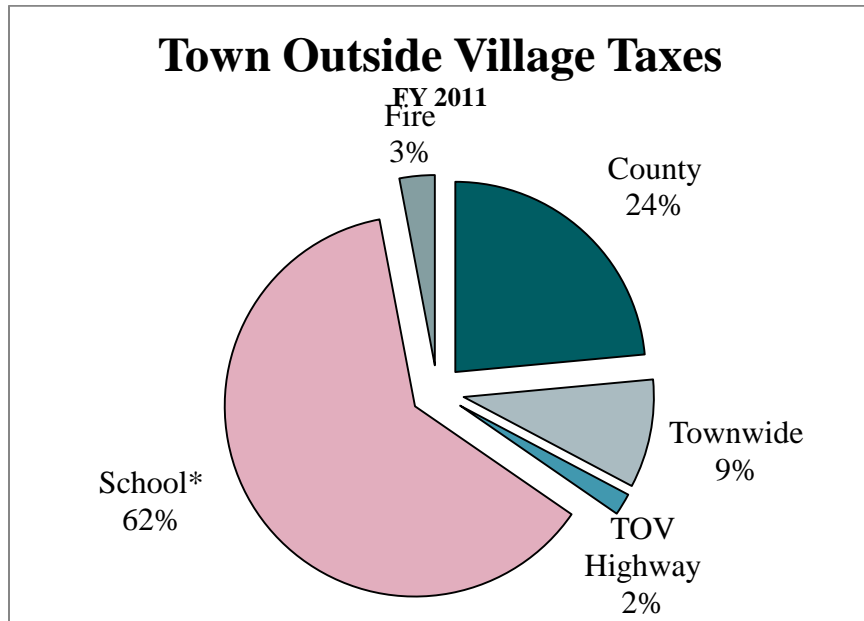


Source: Office of Oswego County Real Property Tax Service

*School tax shown is for Altmar-Parish-Williamstown School District, the only School District serving Altmar. Pulaski School District, which serves parts of the Town of Albion, has a slightly lower tax rate.

Fire department costs for the Village are part of Village taxes. In the Town-outside-Village, fire tax is a special district tax and is shown separately in Graph 3.

GRAPH 3



Source: Office of Oswego County Real Property Tax Service
 *School tax shown is for Altmar-Parish-Williamstown School District.

Summary of Local Government Taxes

TABLE 2

Tax Rates per \$1000 for a Village and TOV Taxpayer		
Fiscal Year 2011		
	Village	TOV
County	8.34	8.34
School (Altmar-Parish-Williamstown)	22.12	22.12
Village	6.45	
Townwide*	3.27	3.27
TOV		0.66
Fire		1.06
TOTAL	40.18	34.39

Source: Office of Oswego County Real Property Tax Service

*For Albion taxpayers in the Pulaski School District the tax rate is \$19.17 per \$1,000

**The highway TOV tax is \$0.66 and the general TOV is \$0.00.

REAL PROPERTY INFORMATION

Total Assessed Value – Much Higher in the TOV

TABLE 4A

Total Assessed Values Fiscal Year 2011		
	AV	% of total
Village	\$16,153,246	16.48%
TOV	\$81,841,516	83.52%
Total	\$97,994,762	100.00%

Source: Oswego County Real Property Tax Service

35% of the Property in the Village is Tax Exempt vs. 11% in the TOV

TABLE 4B

Tax Exempt Valuations Fiscal Year 2011		
	Tax Exempt	% Exempt
Village	\$5,719,335	35.41%
TOV	\$9,197,750	11.24%
Total	\$14,917,085	15.22%

Source: Oswego County Real Property Tax Service

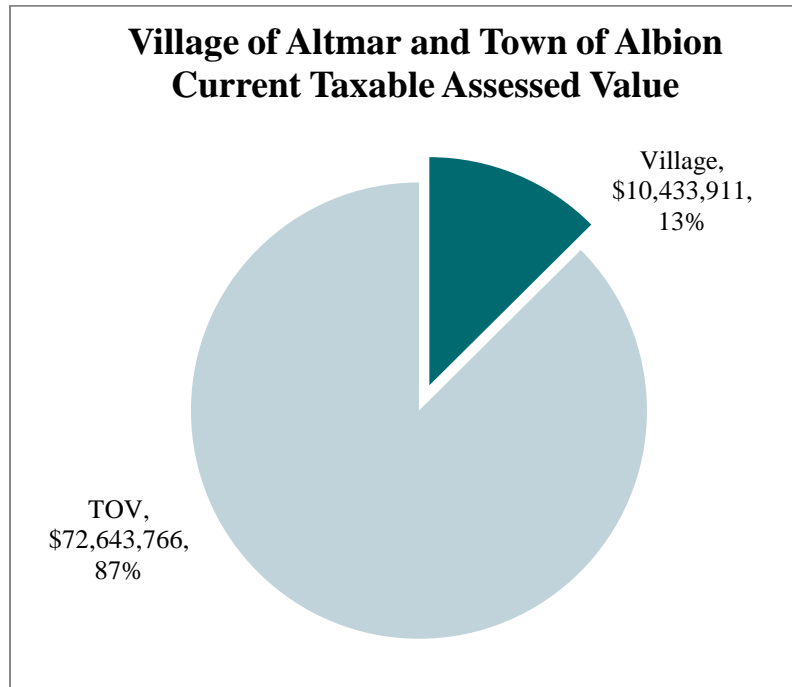
Taxable Assessed Value in the TOV is Much Higher than in the Village

TABLE 4C

Taxable Assessed Values Fiscal Year 2011		
	TAV	% of total
Village	\$10,433,911	12.56%
TOV	\$72,643,766	87.44%
Total	\$83,077,677	100.00%

Source: Oswego County Real Property Tax Service

GRAPH 4



Source: Oswego County Real Property Tax Service

Village Includes 14% of the Total Parcels in the Town of Albion

TABLE 4D

Parcels in Town of Albion As of March 1, 2010		
	# of Parcels	% of Parcels
Village	209	14%
TOV	1269	86%
Total	1478	100%

Source: Oswego County Real Property Tax Service
 Note: In March 2011 total # of parcels in TOV rose to 1276.

BUDGETARY SUMMARY

The next section of this report highlights key budgetary information for the Village and Town. Table 5 summarizes both expenditures and tax levies for the Village and Town for fiscal year 2011.

Municipal Budgets and Tax Levies

TABLE 5

Budgeted Expenditures and Tax Levies - FY 2011				
The tax levy is the amount each municipality raises in real property taxes.				
	Total Budgeted Expenditures	% of Total	Tax Levy	% of Total
Village	\$209,907	18%	\$67,009	14%
Town	\$932,185	82%	\$402,195	86%
General	\$293,488	26%	\$158,448	34%
General TOV	\$14,000	1%	\$0	0%
Highway	\$303,625	27%	\$113,375	24%
Highway TOV	\$238,572	21%	\$47,872	10%
Fire District	\$82,500	7%	\$82,500	18%
Total	\$1,142,092	100%	\$469,204	100%

Source: Altmar Village 2010 – 2011 Budget and 2011 Albion Town Budget

Breakdown of Budgeted Expenditures

Tables 6A and 6B show the breakdown of budgeted expenditures on the major functions in both the Village and the Town on both an absolute and a percentage basis.

TABLE 6A

Budgeted Expenditures - FY 2011			
	Village	Town	Combined Total
General	\$209,907	\$293,488	\$503,395
General TOV	-	\$14,000	\$14,000
Highway	-	\$303,625	\$303,625
Highway TOV	-	\$238,572	\$238,572
Fire	-	\$82,500	\$82,500
TOTAL	\$209,907	\$932,185	\$1,142,092

Source: Altmar Village 2010 – 2011 Budget and 2011 Albion Town Budget

TABLE 6B

Budgeted Expenditures - FY 2011						
	Village	% of Village Expenditures	Town	% of Town Expenditures	Combined Total	% of Total Expenditures
General	\$209,907	100%	\$293,488	31%	\$503,396	44%
General TOV	-	-	\$14,000	2%	\$14,000	1%
Highway	-	-	\$303,625	33%	\$303,625	27%
Highway TOV	-	-	\$238,572	26%	\$238,572	21%
Fire	-	-	\$82,500	9%	\$82,500	7%
TOTAL	\$209,907	100%	\$932,185	100%	\$1,142,093	100%

Source: Altmar Village 2010 – 2011 Budget and 2011 Albion Town Budget

Common Expenditures for the Village and Town

Based on current budgets, approximately \$880,000 in combined Village and Town expenditures occur in functions common to both entities. Of this total, 11% (about \$98,400) is attributed to Village expenditures, and 89% (about \$782,400) to Town expenditures. The largest common expenditures occur in Highway, Employee Benefits, and Fire Protection.

TABLE 7

Common Expenditures for the Village and Town				
Fiscal Year 2011				
	Village	% of Village Budget	Town	% of Town Budget
Employee Benefits	\$9,400	8.08%	\$121,822	13.07%
Executive	\$2,000	1.72%	\$9,000	0.97%
Finance	\$8,000	6.87%	\$26,472	2.84%
Fire Protection (Net Village Cost)*	\$14,671	12.60%	\$82,500	8.85%
General Environment	\$700	0.60%	\$1,000	0.11%
Highway	\$14,661	12.59%	\$449,100	48.18%
Legislative	\$3,600	3.09%	\$8,200	0.88%
Municipal Staff	\$1,400	1.20%	\$15,847	1.70%
Other Public Safety	\$3,150	2.71%	\$11,800	1.27%
Public Health Programs	\$50	0.04%	\$107	0.01%
Shared Services*	\$16,000	13.74%	\$26,600	2.85%
Special Items*	\$15,600	13.40%	\$29,500	3.16%
Special Services	\$9,150	7.86%	\$500	0.05%
TOTAL	\$98,382	85%	\$782,448	84%

Source: Altmar Village 2010 – 2011 Budget and 2011 Albion Town Budget

*See notes below for detailed explanation.

Notes to Table 7:

- Village employees are all part-time and the only benefits they receive are for Social Security and Medicare. The amount listed for Village employee benefits in Table 7 (\$9,400) includes workers' compensation and unemployment insurance.
- The Town's portion of Highway costs are due to the way highway services are provided across the Town. The Town does all snow plowing and sanding for the Village and TOV. The Town does not provide other road maintenance services for the Village.

- Net Fire Expenditures shown in the table reflect actual total costs of the Village Fire Department (see Table 21) less the Town contribution (paid to the Village) of \$82,500.
- Other Public Safety primarily involves code enforcement expenditures.
- Shared Services cover municipal building expenses. The Village figure shown is net after subtracting out the Town contribution towards the municipal building of \$11,000.
- Special Items consist of insurance, municipal dues and contingency funds. The Village figure shown is net after subtracting out the Fire Department insurance costs included in the Net Fire Expenditures amount for the Village.
- Special Services cover cemetery-related expenses and also \$150 for Village records management contractual expenses.

Expenditures Affecting Only One Municipality

Table 8 summarizes expenditures that affect only one municipality.

TABLE 8

Expenditures Affecting Only One Municipality Fiscal Year 2011				
	Village	% of Village Budget	Town	% of Town Budget
Streetlighting	\$9,000	7.73%	-	-
Street Cleaning	\$8,800	7.56%	-	-
Recreation	\$225	0.11%	-	-
Animal Control	-	-	\$5,100	0.55%
Debt Service	-	-	\$76,787	8.24%
Historian	-	-	\$500	0.05%
Economic Opportunity And Development	-	-	\$1,300	0.14%
Judicial	-	-	\$18,425	1.98%
Ambulance	-	-	\$46,125	4.95%
Traffic Control	-	-	\$1,500	0.16%
TOTAL	\$18,025	15.40%	\$149,737	16.06%

Source: Altmar Village 2010 – 2011 Budget and 2011 Albion Town Budget

Notes to Table 8

- The Town’s ambulance contract with Northern Oswego County Ambulance Inc. (NOCA) covers the entire Town.
- The Town handles all court and animal control issues.
- The Village Recreation expenditure of \$225 was mistakenly included in the budget. The program no longer exists.
- Economic Opportunity and Development is for contractual expenses related to veterans’ services and programs for the aging.
- Repair of sidewalks is a Village-only service, however, the Village has not provided sidewalk repair services in recent years
- Town debt is detailed in Table 12. The Village has leases for two fire trucks that are not considered to be long term debt obligations as described later.

Overall, 84% of All Expenditures Are Common Expenditures

Table 9 summarizes the information presented in the previous two tables.

TABLE 9

<i>Expenditure Type</i>	<i>% of Total Expenditures</i>
Common Expenditures	84%
Expenditures Affecting Only One Government	16%
TOTAL	100%

Source: 2010-2011 Altmar Village Budget and 2011 Albion Town Budget

Village and Town Revenues

Table 10 shows the revenues from all sources coming to the Village and the Town. This includes fees, licenses, state and federal money, and property tax levies. For example, the \$82,500 shown for the fire protection district in the Town is the tax levy collected for the fire protection district.

TABLE 10

Budgeted Revenues			
Fiscal Year 2011			
	Village	Town	Total
General*	\$209,907	\$293,488	\$503,395
General TOV	\$0	\$14,000	\$14,000
Highway	\$0	\$303,625	\$303,625
Highway TOV	\$0	\$238,572	\$238,572
Fire Protection District	\$0	\$82,500	\$82,500
Total	\$209,907	\$932,185	\$1,142,092

Source: Altmar Village 2010 – 2011 Budget and 2011 Albion Town Budget

* The Village General Fund includes revenue of \$82,500 from the Town for Fire services.

FUND BALANCES

At the end of every fiscal year, every municipality either over or under spends relative to the revenue it receives. These surpluses or negative amounts are reported by accountants as fund balance⁶, which are listed separately for different funds (e.g., general, water, sewer).

According to the Government Finance Officers Association (GFOA), the adequacy of unreserved fund balance in the general fund should be assessed based upon a government's own specific circumstances.

However, GFOA recommends that at a minimum a local municipality, regardless of size, should have approximately two months of expenditures on reserve in order to properly manage financial affairs for the community. That equates to about 5% to 15% of regular general fund operating revenues.⁷

⁶ Fund balance = the net assets of governmental funds calculated on a budgetary basis, calculated based on all previous years' surpluses and/or deficits. Fund balance is of two basic types: *reserved* for specific purposes, or *unreserved* and therefore available to be used within the governmental fund.

⁷ <http://www.gfoa.org/downloads/caafr-appropriate-level.pdf>

Fund balances for the Village of Altmar and the Town of Albion are shown in Table 11.

TABLE 11

Village and Town Fund Balances		
	Fund/Purpose	Fund Balance
Village of Altmar As of 5/31/10	General Fund	\$16,696
	Capital Reserve	\$31,667
	Cemetery	\$84,128
	Total	\$132,491
Town of Albion As of 12/31/10	General Fund	
	<i>Townwide</i>	\$85,699
	<i>TOV</i>	\$107,223
	Highway	
	<i>Townwide</i>	\$146,296
	<i>TOV</i>	\$83,395
	Total	\$422,613

Source: Village and Town

Note: The cemetery fund is a restricted fund. Only interest and dividend income is available for use by the municipality.

DEBT AND LEASE OBLIGATIONS

The Village and Town have longer term financing obligations that have been financed either through the issuance of bonds or annual appropriations. Costs for these obligations are captured in each municipality’s annual budget.

Multi-year financing obligations levels for the Village and Town are shown in Table 12. The Village obligations are lease-purchase agreements. Under the terms and conditions of these leases, payments are subject to annual appropriations of the amounts due. As such, these are classified as General Municipal Law 109-B obligations, which is not the same as standard municipal debt. Accordingly, upon dissolution of the Village, the Town could choose to not appropriate funds for these leases, and the lessor could, in theory, take back the equipment.

TABLE 12

Outstanding Obligations – Village Obligations are Leases, Town Obligations are Debt		
	Purpose	Principal Outstanding
Village (As of 5/31/10)	Fire truck purchased in May 2005 ¹	\$78,951
	Fire truck purchased in Nov. 2008 ²	\$72,255
	Total	\$151,206
Town (As of 12/31/10)	Highway Truck and Snow Plow Equipment ³	\$185,314
	Highway Garage ⁴	\$100,000
	Total	\$285,314

Source: Village and Town

¹The Village pays \$22,155 annually in February, but this amount covers both principal and interest. The next payment, due 2-15-12, will cover principal (\$18,376) and interest (\$3,780) payments for 2012. The total cost of the fire truck, including 4.79% interest, is \$221,552. Payments began in 2006, and the lease will be paid off in 2015.

²The Village pays \$11,415 annually in June, but this amount covers both principal and interest. The next payment, due 6-15-11, will cover principal (\$7,427) and interest (\$3,988) payments for 2011. The total cost of the fire truck, including 5.52% interest, is \$114,155. Payments began in 2009, and the lease will be paid off 2018.

³Purchased October 2010. First payment due in October 2011 = \$39,798. First interest payment due same time = \$7,072. Future principal/interest payments to be made annually in October installments.

⁴Debt on new highway garage will be paid off in 2014. Annual principal and interest payments are due in the fall. 2011 payments = \$25,000 (principal) and \$4,917 (interest).

MUNICIPAL EMPLOYEES

Staffing Village and Town

TABLE 13

Current Staffing for Village & Town				
	Village of Altmar		Town of Albion	
	FT	PT	FT	PT
Mayor/Town Supervisor		1		1
Trustee/Councilman		2		4
Clerk/Treasurer		1		2
Assessor				2
Code Enforcement		1		1
Municipal Maintenance		3		
Court				2
Highway			4	7
TOTAL	0	8	4	19

Source: Village of Altmar & Town of Albion

Note: Municipal Maintenance includes part-time work done in cemetery.

FT = Full-time, PT = Part-time

Employee Salary and Benefit Information

Tables 14A-C are based on detailed information provided by the Village and Town to CGR. Village salary and benefits are based on the Village 2010-11 budget, and Town salary and benefits are based on 2010 actual salary and benefit information. However, the Town provided 2011 actuals for part-time Highway employees who only work in winter months.

TABLE 14A

Employee Cost - FY 2010		
By Municipality		
	Village	Town
Total Employee Salaries*	\$27,632	\$262,834
Total Benefits Paid	\$1,935	\$102,233
<i>Benefits as % of Salary</i>	7%	39%
Total Compensation	\$29,567	\$365,067

Source: Village of Altmar and Town of Albion.

*Overtime is included.

TABLE 14B

Village of Altmar Benefit Costs - FY 2010-2011 Budget		
By How Allocated		
	General	% of Total
Mayor	\$89	4.6%
Trustees	\$161	8.3%
Clerk	\$367	19.0%
Code Enforcement	\$230	11.9%
Village Maintenance	\$729	37.7%
Cemetery	\$360	18.6%
Total	\$1,936	100.0%

Source: Village of Altmar and Town of Albion.

Note: The information above is based on wage and benefit information provided by the Town Supervisor and Village Clerk. Because it is estimated, it does not correlate precisely with the information about expenditures for specific municipal services.

TABLE 14C

Town of Albion Benefit Costs- FY 2010 Actual						
By How Allocated						
	General	General TOV	Highway	Highway TOV	Total	% of Total
Administration	\$5,215	-	-	-	\$5,215	5.10%
Court	\$2,648	-	-	-	\$2,648	2.59%
Town Councilors	\$1,017	-	-	-	\$1,017	0.99%
Code Enforcement	-	\$780	-	-	\$780	0.76%
Public Safety	\$230	-	-	-	\$230	0.22%
Highway	-	-	\$58,178	\$34,165	\$92,343	90.33%
Total	\$9,109	\$780	\$58,178	\$34,165	\$102,233	100.00%

Source: Town of Albion.

MUNICIPAL-OWNED PROPERTY

The municipal building is owned 50% by the Village and 50% by the Town. The total assessed value of the building (regardless of ownership) is \$573,000.

TABLE 15A

Altmar - Village Owned Property						
Year	Parcel ID	Street	Class #	Property Class	Total AV	Active
2011	104.06-04-03.2	Bridge St.	652	Govt bldgs	\$573,000	A
2011	104.06-02-14	Mexico	311	Res vac land	\$10,400	A
2011	104.06-08-13	St Rt 13	314	Rural vac<10	\$3,000	A
2011	088.18-02-08.01	Pulaski	311	Res vac land	\$15,000	A
2011	104.07-02-01	NS County Rt 22	695	Cemetery	\$94,200	A

Source: Village and Town

TABLE 15B

Albion - Town Owned Property						
Year	Parcel ID	Street	Class #	Property Class	Total AV	Active
2011	104.06-04-03.2	Bridge	652	Govt bldgs	\$573,000	A
2011	104.06-07-05	Mexico	651	Highway gar	\$40,000	A
2011	103.00-02-04	Co Rt 22	651	Highway gar	\$300,000	A
2011	104.00-04-05	Cordoroy	963	Municipal park	\$13,000	A
2011	137.00-02-13	St Rt 104	331	Com vac w/imp	\$3,400	A

Source: Village and Town

MUNICIPAL SERVICES

Note: All salary and benefit information in the charts in this section are based on information reported by the Village and Town to CGR. Village salary and benefits were based on the Village 2010-2011 budget and the Town 2010 actuals⁸.

Executive Expenditures

TABLE 16

Mayor/Supervisor	Altmar	Albion
Salary	\$2,000	\$7,500
Benefits	\$89	\$1,333
Other Personal Serv. Expenses	\$0	\$0
Equipment	\$0	\$0
Contractual	\$0	\$1,500
Total Executive	\$2,089	\$10,333

Source: Town and Village

Note to Table 16:

- The Town Supervisor is also budgeted under Finance, since he is the Town Budget Officer. Total salary and benefits for both positions for the supervisor in 2010 = \$14,899.

Legislative Expenditures

TABLE 17

Legislative Boards	Altmar	Albion
Salary	\$3,600	\$8,000
Benefits	\$161	\$1,017
Contractual	\$0	\$200
Total Legislative	\$3,761	\$9,217

Source: Town and Village

Notes to Table 17:

- Village has two trustees. Each receives \$1,800 in salary.

⁸ The Town provided 2011 actuals for part-time highway employees who work only in the winter.

- Town has four council members, who each receive \$2,000 in salary and \$153 in Social Security/Medicare benefits. Two also have opted into the NYS retirement system, and the Town contributes approximately \$200 for each.

Finance Services

TABLE 18

Clerk & Finance	Altmar	Albion
Salary	\$4,800	\$19,990
Benefits	\$367	\$2,060
Other Personal Serv.		
Expenses*	\$0	\$300
Equipment	\$0	\$450
Contractual	\$3,200	\$1,650
Total Executive	\$8,367	\$24,450

Source: Town and Village

Note: Includes Village Clerk and Town Budget Officer, Bookkeeper, Clerk, Tax Collector, and Records Manager.

Notes to Table 18:

Village salary and benefit expenses are for the Village Clerk.

Town salary and benefit expenses encompass the Town Supervisor as Budget Officer, the Bookkeeper, and the Town Clerk as Clerk, Tax Collector, and Records Manager.

Village DPW and Town Highway Departments

TABLE 19A

DPW/Highway	Altmar	Albion
Administration	\$0	\$58,565
Salary	\$0	\$37,750
Benefits	\$0	\$20,440
Contractual	\$0	\$375
General Repairs	\$14,261	\$131,340
Salary	\$2,000	\$75,128
Benefits	\$153	\$34,165
Other Personal Services*	\$0	-\$2,928
Equipment	\$2,261	\$0
Contractual	\$2,000	\$24,975
CHIPs Expenditures	\$8,000	\$84,682
Street Cleaning**	\$10,145	\$0
Salary	\$6,500	\$0
Benefits	\$497	\$0
Other Personal Services	\$448	\$0
Equipment	\$1,500	\$0
Contractual	\$1,200	\$0
Machinery	\$0	\$51,143
Equipment	\$0	\$29,143
Contractual	\$0	\$22,000
Garage	\$0	\$28,600
Equipment	\$0	\$2,000
Contractual	\$0	\$26,600
Miscellaneous	\$0	\$400
Snow Removal	\$0	\$184,713
Salary	\$0	\$75,379
Benefits	\$0	\$37,738
Other Personal Services	\$0	\$30,621
Contactual	\$0	\$40,975
Dog Licensing Supplies	\$0	\$2,000
Street Lights	\$9,000	\$0
TOTAL	\$41,406	\$541,443

Source: Town and Village

*Report salaries from 2010 exceed the budgeted expenditures for the 2011 Budget.

**Includes refuse pickup from municipal building.

***Other Personal Services (\$30,621 for the Town) reflects the difference between what the Town reported for actual snow removal expenses in 2010 (\$75,379) and the amount of expenditures for this service budgeted for FY 2011. Put another way, the total salaries budgeted for snow removal by the Town for the current year are \$106,000.

TABLE 19B

Highway Revenues	Altmar	Albion
CHIP Revenues	\$13,500	\$84,500
Snow Plowing for County	\$0	\$80,000
TOTAL	\$13,500	\$164,500

Source: Town and Village

Note to Table 19B:

- The Village has “rolled over” \$30,329 in CHIPSs revenue that can be used in the current or future years. The funds are kept by the state until payment is sent to the Village for a specific project.

Code Enforcement

TABLE 20

Code Enforcement	Altmar	Albion
Examining Board	\$0	\$600
Salary	\$3,000	\$10,200
Benefits	\$230	\$780
Equipment	\$0	\$100
Contractual	\$150	\$900
TOTAL	\$3,380	\$12,580

Source: Town and Village

Note to Table 20:

- The Village and Town each have their own part-time code inspector. In the recent past, the position was filled by the same inspector.

Fire Protection Services

The Altmar Fire Department⁹ was started in 1888 and has always served the entire Town of Albion. As a Village department, it serves Village residents and businesses, and the Town contracts with the Village to provide fire services for the TOV Fire Protection District. Dispatch for the all-volunteer department is by Oswego County 911.

Over the past decade, on average, the department has responded to 300 service calls a year. In 2010, the number of service calls totaled 270, of

⁹ Officially the Defiance Fire Department

which 174 were in the TOV, 66 were in the Village and 30 were mutual aid. The vast majority of service calls in any year (averaging 90%) are EMS calls and the remaining 10% are fire / hazardous condition calls. There are usually no more than one or two structure fires in the Town during any year. The fire department responds with the local ambulance company (NOCA) on every ambulance call in the Town.

The department has 28 volunteer firemen on its roster and two EMS-only volunteers. Of the 28 firefighters, the fire department considers 14 of them to be active (i.e., can be counted on for regular response), but during the day the number of firefighters who can respond is limited to a handful of volunteers.¹⁰ Of the 28 firemen, 10 are interior firefighters.

The budgeted cost of the Fire Department in 2010/11 is \$97,171 as shown in Table 21. The Village budgets the full amount but the total costs are offset by the Town reimbursement (\$82,500 in 2011), which is the cost of providing service to the Town fire protection district. Based upon this breakdown, the net cost in the Village budget is \$14,671 (7% of the Village budget) and the net cost in the Town budget is \$82,500 (9% of the Town budget) for fire protection. Every year, at budget time, the fire department leadership meets with the Village Board to discuss what needs to be budgeted, which then is discussed with the Town Board to reach an equitable share of the cost of the department for Village and Town taxpayers. Typically, according to the Fire Chief, the budget has kept pace with the inflation rate. Table 21 shows the breakdown of fire expenditures per the current Village budget.

TABLE 21

Village Fire Expenditures Breakdown FY 2010-2011 Budget	
Lease Payments	\$33,571
Capital Reserve Fund	\$24,300
Insurance	\$12,600
Fire Equipment	\$10,000
Gasoline, Oil & Repairs	\$10,000
Misc. Contractual Expenses	\$2,500
Physicals and Vaccinations	\$1,000
Medical Supplies	\$1,000
Training	\$2,000
Contribution to the Fire Department	\$200
TOTAL	\$97,171

Source: 2010-2011 Altmar Budget

¹⁰ During work hours, there are, at most, five firefighters available for service calls – but there are often fewer than five available

The Village has long term lease obligations on two fire trucks and currently pays \$33,571 a year in principal and interest payments for this equipment (for details, see section titled “Debt and Lease Obligations” earlier in this report).

The fire department independently raises funds each year through monthly 50-50 raffles and one or two ATV rides that it sponsors for interested participants. According to the Fire Chief, the raffles generate about \$1,200 annually and a daylong ATV ride can net the department approximately \$5,000. In addition, each year \$200 of the payment received from the Town for fire service is contributed by the Village to the Fire Department.

The fire department recently compiled its inventory of Village-owned fire equipment and vehicles, and fire department- owned vehicles and equipment. For detailed inventory, see Appendix A.

Cemetery Services

The Town is responsible for three small abandoned cemeteries in the TOV, and budgeted expenditures by the Town are minimal (\$500 in 2011).

The Village owns the community’s major cemetery, Riverside, which dates from 1853. Cemetery expenditures (\$9510) represent 4% of all Village expenditures, but there are, as shown in Table 22, revenues from three sources to offset these costs. These revenues come from interest from the Village’s cemetery fund balance,¹¹ sale of cemetery lots, and charges for cemetery services.

The Riverside Cemetery fund balance, which was \$84,128 as of 5-31-10, has accumulated over the years from donations and receipt of perpetual care dollars. The Village does not use the principal, but only the interest from the fund to offset cemetery costs.

The current Cemetery Superintendent, who will be turning 80 this year, has been serving the Village since late 1993. His position with the Village is part-time and he is paid only for the hours he works. His other duties for the Village, which are not budgeted from cemetery revenues, include general DPW duties (e.g., pickup of leaves in the spring and fall, shoveling at the municipal building in the winter). In the spring, prior to Memorial Day, the Cemetery Superintendent is assisted, as needed, by the other part-time DPW worker in the Village, and he provides some other limited assistance, as needed, during other months the cemetery is open.

¹¹ A stock account, with annual revenues from interest and dividends

Cemetery services provided by the Village include mowing, trimming, putting in foundations for memorial stones and selling cemetery lots. The cemetery, which does have a storage vault that is sometimes used when a family is awaiting a spring burial, is closed from November 15 to April 15 every year. However, winter burials are permitted and an extra charge applies.¹² Grave digging is outsourced.

There are approximately 100 lots available for sale at the cemetery, and the number of burials averages four annually.

TABLE 22

Cemetery	Altmar	Albion
EXPENDITURES	\$9,510	\$500
Salary	\$4,700	\$0
Benefits	\$360	\$0
Equipment	\$800	\$500
Contractual	\$3,650	\$0
REVENUES	\$9,000	\$0
Sale of Plots	\$3,500	\$0
Charges for Services	\$2,000	\$0
Interest on Cemetery Fund	\$3,500	\$0
NET TOTAL	\$510	\$500

Source: Town and Village

¹² In winter 2010-11 there was one winter burial.

APPENDIX A

Village Assets

A1

VILLAGE OF ALTMAR

\$250 Deductible / Prot Class 9

STATEMENT OF VALUES 12/1/2010 to 12/1/2011

LOC #	DESCRIPTION	COVERAGE	AMOUNT
1-1	MUNICIPAL BUILDING BRIDGE STREET, ALTMAR, NY JOISTED MASONRY BLDG.	BLDG CONTENTS	\$ 725,000 \$ 93,400
2-1 12/1/2010 Amend Construction	STORAGE / GARAGE BRIDGE STREET, ALTMAR, NY FRAME-BLDG. JOISTED MASONRY	BLDG CONTENTS	\$ 22,200 \$ 3,300
3-1 12/1/2010 Amend Description	PLAYGROUND EQUIPMENT INCL FENCING 15 BRIDGE STREET, ALTMAR, NY NONCOMBUSTIBLE	BLDG CONTENTS	\$ 26,500
3-2	PAVILLION 15 BRIDGE STREET, ALTMAR, NY FRAME	BLDG CONTENTS	\$ 15,600
4-1	CEMETARY-STONE VAULT FOR STORAGE NS COUNTY ROUTE 22, ALTMAR, NY JOISTED MASONRY	BLDG CONTENTS	\$ 15,900
4-2	CEMETARY-SMALL EQUIPMENT STORAGE SHED NS COUNTY ROUTE 22, ALTMAR, NY FRAME	BLDG CONTENTS	\$ 3,600
		BLDG CONTENTS	
		BLDG CONTENTS	

Reviewed & Approved by Municipal Official:

Municipal Official Signature & Title

Date

100% VALUES \$ 905,500
Blanket Building & Contents

A2

SCHEDULED EQUIPMENT

					% COINSURANCE
#	TYPE	ID # / SERIAL NO.	NEW USED RC	CAPACITY	DATE PURCHASED
1	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 7,500
	DESCRIPTION MISC TOOLS & EQUIPMENT-NO ONE ITEM OVER \$5,000				
3	MANUFACTURER	MODEL	NEW USED ACV MODEL YEAR 1990	CAPACITY OTHER	DATE PURCHASED AMOUNT OF INSURANCE \$ 6,000
	DESCRIPTION LEAF VACUUM				
4	MANUFACTURER	MODEL	NEW USED RC MODEL YEAR 2005	CAPACITY OTHER	DATE PURCHASED AMOUNT OF INSURANCE \$ 5,500
	DESCRIPTION LAWN MOWER 38"				
5	MANUFACTURER	MODEL	NEW USED RC MODEL YEAR 2007	CAPACITY OTHER	DATE PURCHASED AMOUNT OF INSURANCE \$ 6,000
	DESCRIPTION LAWN MOWER 42"				
6	MANUFACTURER	MODEL	NEW USED RC MODEL YEAR 2005	CAPACITY OTHER	DATE PURCHASED AMOUNT OF INSURANCE \$ 1,800
	DESCRIPTION SNOWBLOWER 26"				
7	MANUFACTURER	MODEL	NEW USED MODEL YEAR 2007	CAPACITY OTHER	DATE PURCHASED AMOUNT OF INSURANCE \$ 12,500
	DESCRIPTION GENERATOR 40 KW DIESEL				
8	MANUFACTURER	MODEL	NEW USED MODEL YEAR 2008	CAPACITY RC OTHER	DATE PURCHASED AMOUNT OF INSURANCE \$ 17,000
	DESCRIPTION COMPACT TRACTOR W/ BUCKET, MOWER & SWEEPER				
9	MANUFACTURER	MODEL	NEW USED MODEL YEAR	CAPACITY OTHER	DATE PURCHASED AMOUNT OF INSURANCE \$ 3,000
	DESCRIPTION LAND PRIDE MOWER				
10	MANUFACTURER	MODEL	NEW USED	CAPACITY	DATE PURCHASED AMOUNT OF INSURANCE \$ 4,000
	DESCRIPTION 6' PTO BROOM				
11	MANUFACTURER	MODEL	NEW USED MODEL YEAR 1978	CAPACITY OTHER	DATE PURCHASED AMOUNT OF INSURANCE \$
	DESCRIPTION FORD F-150 PICKUP				
12	MANUFACTURER	MODEL	NEW USED	CAPACITY	DATE PURCHASED AMOUNT OF INSURANCE \$ 300
	DESCRIPTION STEEL WEED EATER				
13	MANUFACTURER	MODEL	NEW USED	CAPACITY	DATE PURCHASED AMOUNT OF INSURANCE \$ 300
	DESCRIPTION STEEL WEED EATER				
14	MANUFACTURER	MODEL	NEW USED	CAPACITY	DATE PURCHASED AMOUNT OF INSURANCE \$ 500
	DESCRIPTION STEEL CHAIN SAW				
15	MANUFACTURER	MODEL	NEW USED	CAPACITY	DATE PURCHASED AMOUNT OF INSURANCE \$ 200
	DESCRIPTION STEEL LEAF BLOWER				

OFEQSCHED

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Total: \$64,400

Village of Altmar Fire Department
Apparatus Schedule

12/1/2010 - 12/1/2011

1	1978	FORD	PICKUP	X14SKEBE5746	\$24,000
4	1994	FORD	BRUSH	2FDKE38M8RCA55796	\$32,000
5	1994	FORD	EXPLORER	FMDU9447RUE49944	\$7,500
6	1995	FORD	PUMPER	1FDYF80E35VA26718	\$180,000
7	2003	STERLING	HEAVY RESCUE	2FACHC573AL64063	\$100,000
8	2004	FORD	LIGHT RESCUE/ESM	1FDSX31LX4ED31686	\$98,000
9	2006	STERLING	PUMPER/TANKER	2FZACHDC36AW28956	\$242,000
10	2009	STERLING	PUMPER/TANKER	2FZACHBS29AAM3142	\$175,000
(11)	2006	Ford	Expedition (Chief's Vehicle)	1FMPU16506LA29870	\$12,000
Other Property:					
	2008	POLARIS	6 X 6 ATV	4XAF68A784721739	\$10,000
Apparatus Schedule					
Reviewed & Approved by Municipal Official:					
				Insured's Signature & Title	
				Date	

white

SOLD

Owned by F.D.

Owned by F.D.

*FINE
DEA
B.W.N.*

\$791,000

A3

Village
Owned

Initial Inventory Sheet (Local Government)

Department: Fire Page # 1
Location: Truck 261 Custodian Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
1	MSA AIRPACK		MSA		Good	5000-		
2	MSA AIRPACK					5000-		
3	MSA AIRPACK					5000-		
4	MSA AIRPACK					5000-		
5	MSA AIR TANK					900.00		
6	MSA AIR TANK					900.00		
7	MSA AIR TANK					900.00		
8	MSA AIR TANK					900.00		
9	MSA AIR TANK					900.00		
10	MSA AIR TANK					900.00		
11	MSA AIR TANK					900.00		
12	MSA AIR TANK					900.00		
13	MSA AIR TANK					900.00		
14	MSA AIR TANK					900.00		
15	MSA AIR TANK					900.00		
16	MSA AIR TANK					900.00		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Holcomb
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Village Owned

Initial Inventory Sheet
(Local Government)

Department: Fire

Page # 2

Location: Truck 261

Custodian Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost	Useful Life	Remarks
17	Lockout kit					100.00		
18	Oxygen					200.00		
19	Hand Light		Stearmlight			100.00		
20	Hand Light		Stearmlight			100.00		
21	Hand Light		Stearmlight			100.00		
22	Hand Light		Stearmlight			100.00		
23	Burn Kit		MSA			150.00		
24	Blanket					20.00		
25	Blanket					20.00		
26	Throw Bag					150.00		
27	Coldwater Suit					1000.00		
28	Calcantex Suit					650.00		
29	Gloves					250.00		
30	CHAIN SAW					500.00		
31	GAS CAN					50.00		
32	GAS CAN					25.00		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

CARL HOLCOMB
(name)

Fire Chief
(title)

6-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Village Owned

Initial Inventory Sheet (Local Government)

Department: Fire Page# 43

Location: Truck 261 Custodian Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost	Useful Life	Remarks
33	BACK BOARD				Fair	150.00		
34	BACK BOARD				Good	150.00		
35	BACK BOARD				↓	150.00		
36	BACK BOARD					150.00		
37	Stokes					250.00		
38	Life Jacket		STANUS		Fair	100.00		
39	Life Jacket		STANUS		Fair	100.00		
40	Life Jacket		STANUS		Fair	100.00		
41	Life Jacket		STANUS		Fair	100.00		
42	Blocking				Good	100.00		
43	Air Bags				↓	1500.00		
44	Air Bags					150.00		
45	Air Bag					150.00		
46	Air Bag					150.00		
47	EX FAN					50.00		
48	EX FAN				50.00			

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Holcomb
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Village Owned

Initial Inventory Sheet
(Local Government)

Department: Fire Page # 4

Location: 261 Custodian Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
49	Cold Reel				Good	2400.00		
50	Jaws Pump					3000.-		
51	Jaws Pump					3000.-		
52	JAWS					2000.-		
53	SPREADER					2000		
54	Ram					2000 -		
55	Ram					2000 -		
56	Hyd. Hoses					500.-		
57	Stab. Jnst					2800.-		
58	ROPES					150.-		
69	tools					500.-		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

CARL HOLCOMB
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Village Owned

Initial Inventory Sheet (Local Government)

Department: Fire Page # 5

Location: Truck 251 Custodian Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
60	Hose 2 1/2x25				Good	85.-		
61	Hose 2 1/2x25				↓	85.-		
62	Hose 2 1/2x50					175.-		
63	SPANNER					25.00		
64	SPANNER					25.00		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Fire Chief - Carl Hecard (name) _____ (title) 4-4-11 (date)

- * Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Village Owned

Initial Inventory Sheet
(Local Government)

Department: Fire Page # 6

Location: 262 Custodian Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
65	SECTION UNIT				Good	650.-		
66	Deliberator					2100.-		
67	ONG. BAG					250.-		
68	BACK BOARD					150.-		
69	BACK BOARD					150.-		
70	BACK BOARD					150.-		
71	HOV. SPRINK					225.00		
72	FIRST AID KIT					500.-		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Holcomb
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

A10

Village Owned

Initial Inventory Sheet (Local Government)

Department: FIRE Page# 7

Location: Trucks 271 Custodian Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
73	CHAINSAW				Good	60.-		
74	Brooms					60.-		
75	Brooms					50.-		
76	Brooms					50.-		
77	Brooms					60.-		
78	Brooms					50.-		
79	Rake					75.-		
80	Rake					75.-		
81	Rake					75.-		
82	Rake					75.-		
83	Shovel					50.-		
84	Shovel					50.-		
85	Pert. Tank					150.-		
86	Pert. Tank					150.-		
87	Pert. Tank					150.-		
88	Pert. Tank					150.-		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Holcomb
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Village Owned

**Initial Inventory Sheet
(Local Government)**

Department: Fire Page# 8

Location: Truck 241 Custodian Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
89	Air Acks		MSA		Good	500-		
90	Air Acks		MSA			500-		
91	Air Acks		MSA			500-		
92	Air Acks		MSA			500-		
93	Tank 02		MSA			900-		
94	Tank 02		MSA			900-		
95	Tank 02		MSA			900-		
96	Tank 02		MSA			900-		
97	Hose 2 1/2 x 25					85-		
98	Hose 2 1/2 x 25					85-		
99	SPANNER					25-		
100	SPANNER					25-		
101	Port. Pump					550-		
102	Ref. Gen					1200-		
103	Chem. Brushes					65-		
104	6" Butte Fly					1500-		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Case Hibbard
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Village Owned

Initial Inventory Sheet
(Local Government)

Department: Fire Page # 9

Location: 241 Custodian Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost	Useful Life	Remarks
105	300' 1 1/2" hose				Good	240.-		
106	2000' X 3" Hose					10200.-		
107	2-2 1/2" x 2 1/2" Adp					150.-		
108	2-2 1/2" x 2 1/2" Adp					150.-		
109	1-6" x 2 1/2" Adp					200.-		
110	6x5. Adp					200.-		
111	6" Strainer					500.-		
112	2 1/2" Strainer					350.-		
113	28" x 18" Gate					500.-		
114	3" x 50 Hose					170.-		
115	3" x 50 Hose					170.-		
116	3" x 50 Hose					170.-		
117	1 3/4" x 50 Hose					140.-		
118	1 3/4" x 50 Hose					140.-		
119	Gloves					100.-		
120	Floating Strainer					500.-		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Halcomb
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Village Owned

Initial Inventory Sheet
(Local Government)

Department: Fire Page # 10

Location: Truck 242 Custodian Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost	Useful Life	Remarks
121	2000' x 2 1/2" Hose				Good	2800.-		
122	300' 1 1/2" Hose					840.-		
123	Flashing Stairway					400.-		
124	6" Staircase					250.-		
125	1 1/2" Mut Rope					240.-		
126	6" Better Fly					1500.-		
127	Rube fire					2100.-		
128	Dump Saw					1600.-		
129	MSA AIRPACK					5000.-		
130	MSA AIRPACK					5000.-		
131	MSA TANK					700.-		
132	MSA TANK					900.-		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Holcomb
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Village Owned

Initial Inventory Sheet
(Local Government)

Department: Fire Page # 11

Location: Radio Room Custodian Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
133	Shredder				Good	75.-		
134	Computer					800.-		
135	Bat. Charger					200.-		
136	File Cab 9mm					150.-		
137	Computer					800.-		
138	Chairs					100.-		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

CARL HOLCOMB
(name)

File Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Village Owned

Turnout
Gear

Helmet
Coat
Pants
Boots
Gloves
Hood

Initial Inventory Sheet (Local Government)

Department: Fire Page # 12

Location: ENGINE BAY Custodian VILLAGE

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost	Useful Life	Remarks
132	Turnout Gear				Good	2000		
133						2000		
134						2000		
135						2000		
136						2000		
137						2000		
138						2000		
139						2000		
140						2000		
141						2000		
142						2000		
143						2000		
144						2000		
145						2000		
146						2000		
147						2000		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Halcomb
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

TURNOUT
GEAR

COAT
PANTS
BOOTS
GLOVES
HOOD

Initial Inventory Sheet
(Local Government)

Department: Fire

Page # 13

Location: ENGINE BAY

Custodian VILLAGE

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost	Useful Life	Remarks
148	Turnout Gear				Good	2000		
149						2000		
150						2000		
151						2000		
152						2000		
153						2000		
154						2000		
155						2000		
156						2000		
157						2000		
158						2000		
159						2000		
160						2000		
161						2000		
162						2000		
163						2000		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Holcomb
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Village Owned

Initial Inventory Sheet
(Local Government)

Department: Fire Page # 14

Location: Engine Bay Custodian Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
164	TFT Nozzle	1 1/2			Good	700-		
165	TFT Nozzle	1 1/2				700-		
166	TFT Nozzle	1 1/2				700-		
167	TFT Nozzle	1 1/2				700-		
168	TFT Nozzle	2 1/2				900-		
169	Station Compressor					900-		
170	Round Flashlight					60-		
171						60-		
172						60-		
173						60-		
174						60-		
175						60-		
176						60-		
177						60-		
178						60-		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Holcomb
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Village Owned

Initial Inventory Sheet
(Local Government)

Department: Fire Page # 15

Location: Engine Bay Custodian Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
179	Personal Light				Good	60-		
180	Personal Light					60-		
181	▼					300-		
182	▼					300-		
183	▼					200-		
184	▼					300-		
185	▼					300-		
186	▼					300-		
187	▼					300-		
188	▼					350-		
189	Vacuum Cleaner					75-		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

CARL HOLCOMB
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Fire Department Owned

2

Initial Inventory Sheet
(Local Government)

Department: Fire

Page # 1

Location: Engine Bay

Custodian Non-Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
201	Maint Cab.					150.-		
202	EMS. Cab.					150.-		
203	Air Compressor		MSA			900.-		
204	SODA Machine		Popsi			150.-		
205	SODA Machine		Coke			150.-		
206	40 Folding Chairs					320.-		
207	2 Folding Tables					150.-		
208	3 Folding Tables					200.-		
209	TELEVISION					200.-		
210	TELEVISION					200.-		
211	TV CART					150.-		
212	35 Pagers					13,500.-		} County Owned Pagers, mobile radios & port. radios
213	12 Mobile Radios					24,000.-		
214	12 port. Radios					24,000.-		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Holcomb
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

A20

Fire Department Owned

Initial Inventory Sheet
(Local Government)

Department: Fire

Page # 2

Location: ENGINE BAY

Custodian NON-USUALGE

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
215	Tool Box				Good	50.-		
216	Gear				Good	30.-		
217	VEH-DVD				Good	100.-		
218	SAFE				FAIR	150.-		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Holcomb
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Fire Department Owned

Initial Inventory Sheet
(Local Government)

Department: FIRE

Page # 3

Location: 272 - 2006
Ford - Expedition

Custodian NON-VILLAGE

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
272	Chiefs Car		Ford	2006	Good	19,500		By Fire Dept
	Lighting					2,000		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Holcomb
(name)

Fire Chief
(title)

4-11-11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

AZZ

Fire Department Owned

Initial Inventory Sheet
(Local Government)

Department: FIRE Page # 4

Location: 213 - Six Wheeler Custodian Nova Village
with - TRAILER

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
	S&O unit					6500.-		
	PLANS 6x6					7000.-		
	TRAILER				1500.-	2000.-		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

CALL HOLCOMB
(name)

FIRE CHIEF
(title)

4/11/11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

Fire Department Owned

Initial Inventory Sheet
(Local Government)

Department: Fire Dept.

Page # 5

Location: Kitchen

Custodian Non-Village

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost*	Useful Life	Remarks
	<u>Kitchen</u>	<u>ALL</u>						
	<u>Cupboards</u>					<u>150.-</u>		
	<u>Stove</u>					<u>200.-</u>		
	<u>Hood</u>					<u>50.-</u>		
	<u>Sinks</u>					<u>100.-</u>		
	<u>Meat slicer</u>					<u>100.-</u>		
	<u>Pots</u>					<u>200.-</u>		
	<u>Pans</u>					<u>200.-</u>		
	<u>Silverware</u>					<u>50.-</u>		
	<u>Plates</u>					<u>300.-</u>		
	<u>Bowls</u>					<u>150.-</u>		
	<u>Coffee maker</u>					<u>100.-</u>		
	<u>Counters</u>					<u>200.-</u>		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Holcomb
(name)

Fire Chief
(title)

4/10/11
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

A2A

Fire Department Owned

Initial Inventory Sheet (Local Government)

Department: FIRE Page # 6

Location: CHIEF'S OFFICE Custodian NON VILLAGE

Prop. ID#	Description	Serial #	Manufacturer	Year	Condition	Cost	Useful Life	Remarks
	Desk					200.-		
	Desk					200.-		
	File Cab.					150.-		
	File Cab.					150.-		

Note: If a municipality deems it necessary, this form may be certified by the individual.

I do hereby certify that the capital assets indicated are under my control and custody.

Carl Holcomb
(name)

Fire Chief
(title)

4-11-81
(date)

* Actual acquisition cost should always be used when available. Estimated cost, at the time of the acquisition, may be used if the actual cost is unknown. The method for determining estimated cost should be explained in the "Remarks" column.

APPENDIX B

Fiscal Impact Tables

APPENDIX B TABLE 1					
Village of Altmar - Functional Crosswalk (Expenditures)					
Service/Category	Budget Code	Current Expenditure	CRG Assumption	Projected Expenditure by Town After CGR Assumption	Fiscal Impact on Town of GCR Assumption
GENERAL EXPENDITURES					
LEGISLATIVE					
Personal Services	A1010.1	\$3,600	Remove	\$0	-\$3,600
TOTAL LEGISLATIVE		\$3,600		\$0	-\$3,600
EXECUTIVE					
Mayor P.S.	A1210.1	\$2,000	Remove	\$0	-\$2,000
TOTAL EXECUTIVE		\$2,000		\$0	-\$2,000
FINANCE					
Clerk/Treasurer P.S.	A1325.1	\$4,800	Remove	\$0	-\$4,800
Clerk/Treasurer C.E.	A1325.4	\$3,000	Remove 50%	\$1,500	-\$1,500
Tax Advertising and Expenses	A1362.4	\$200	Remove	\$0	-\$200
TOTAL FINANCE		\$8,000		\$1,500	-\$6,500
MUNICIPAL STAFF					
Law P.S.	A1420.1	\$1,000	Remove	\$0	-\$1,000
Attorney C.E.	A1420.4	\$100	Remove	\$0	-\$100
Elections C.E.	A1450.4	\$300	Remove	\$0	-\$300
TOTAL MUNICIPAL STAFF		\$1,400		\$0	-\$1,400
SHARED SERVICES					
Building Eq. (Village Share of Generator)	A1620.2	\$4,500	Carry over	\$4,500	\$0
Buildings C.E.	A1620.4	\$22,500	Carry over	\$22,500	\$0
TOTAL SHARED SERVICES		\$27,000		\$27,000	\$0
SPECIAL ITEMS					
Unallocated Insurance C.E.	A1910.4	\$16,200	Remove, \$12,600 goes to Fire	\$0	-\$16,200
Contingent	A1990.4	\$12,000	Carry over	\$12,000	\$0
TOTAL SPECIAL ITEMS		\$28,200		\$12,000	-\$16,200

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FIRE PROTECTION					
Fire Department Equipment	A3410.2	\$10,000	Remove, goes to Fire	\$0	-\$10,000
Fire Department C.E.	A3410.4	\$16,700	Remove, goes to Fire	\$0	-\$16,700
TOTAL FIRE PROTECTION		\$26,700		\$0	-\$26,700
OTHER PUBLIC SAFETY					
Safety Inspection P.S.	A3620.1	\$3,000	Carry over	\$3,000	\$0
Safety Inspection C.E.	A3620.4	\$150	Carry over	\$150	\$0
TOTAL OTHER PUBLIC SAFETY		\$3,150		\$3,150	\$0
PUBLIC HEALTH PROGRAMS					
Registrar Vital Stats P.S.	A4020.1	\$50	Remove	\$0	-\$50
TOTAL PUBLIC HEALTH PROGRAMS		\$50		\$0	-\$50
HIGHWAY					
Street Maintenance P.S.	A5110.1	\$2,000	Remove	\$0	-\$2,000
Street Maintenance Eq.	A5110.2	\$2,261	Decrease by \$500 (~25%)	\$1,761	-\$500
Street Maintenance C.E.	A5110.4	\$2,000	Decrease by \$500 (~25%)	\$1,500	-\$500
Street Maintenance C.E. (CHIPS)	A5110.5	\$8,000	Carry over	\$8,000	\$0
Street Lights C.E.	A5182.4	\$9,000	Remove, goes to Street Light Dist.	\$0	-\$9,000
TOTAL HIGHWAY		\$23,261		\$11,261	-\$12,000
RECREATION					
Joint Youth Program C.E.	A7320.4	\$225	Remove	\$0	-\$225
TOTAL RECREATION		\$225		\$0	-\$225
GENERAL ENVIRONMENT					
Planning Board C.E.	A8020.4	\$700	Decrease by \$550	\$150	-\$550
TOTAL GENERAL ENVIRONMENT		\$700		\$150	-\$550
SANITATION					
Refuse Collection Contractual (C.E.)	A8160.4	\$400	Carry over	\$400	\$0
Street Cleaning Personal Services (P.S.)	A8170.1	\$6,500	Remove	\$0	-\$6,500
Street Cleaning Equipment (Eq.)	A8170.2	\$1,500	Carry over	\$1,500	\$0
Street Cleaning C.E.	A8170.4	\$800	Carry over	\$800	\$0
TOTAL SANITATION		\$9,200		\$2,700	-\$6,500
SPECIAL SERVICES					
Cemetery Maintenance P.S.	A8810.1	\$4,700	Carry over to special cemetery fund	\$4,700	\$0
Cemetery Eq.	A8810.2	\$800	Carry over to special cemetery fund	\$800	\$0
Cemetery C.E.	A8810.4	\$3,500	Carry over to special cemetery fund	\$3,500	\$0
Records Management Officer C.E.	A8989.4	\$150	Remove	\$0	-\$150
TOTAL SPECIAL SERVICES		\$9,150		\$9,000	-\$150
EMPLOYEE BENEFITS					
Social Security	A9030.8	\$4,000	Remove all but \$435	\$435	-\$3,565
Worker's Compensation	A9040.8	\$2,900	Remove	\$0	-\$2,900

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Unemployment Insurance	A9050.8	\$2,500	Remove	\$0	-\$2,500
TOTAL EMPLOYEE BENEFITS		\$9,400		\$435	-\$8,965
DEBT SERVICE					
B.A.N. Principal (Fire Dept. Truck Payment 1)	A9785.6 1	\$22,156	Remove, goes to Fire	\$0	-\$22,156
B.A.N. Principal (Fire Dept. Truck Payment 2)	A9785.6 2	\$11,415	Remove, goes to Fire	\$0	-\$11,415
Trans. to Cap. Reserve Fund: Fire Truck	A9950.0 1	\$24,300	Remove, goes to Fire	\$0	-\$24,300
TOTAL DEBT SERVICE		\$57,871		\$0	-\$57,871
		Current		Going to Town	Deletions
TOTAL ESTIMATED MUNICIPAL EXPENDITURES		\$209,907		\$67,196	- \$142,711
TOTAL ESTIMATED FIRE DEPT. EXPENDITURES				\$97,171	\$0
TOTAL ESTIMATED STREET LIGHTING EXP.				\$9,000	\$0
TOTAL EXPENDITURES AFTER DISSOLUTION				\$173,367	-\$36,540

**APPENDIX B
TABLE 2**

Village of Altmar - Functional Crosswalk (Revenues)

Service/Category	Budget Code	Current Revenue	CRG Assumption	Projected Revenues of Town After CGR Assumption	Fiscal Impact on Town of GCR Assumption
ESTIMATED REVENUE					
REAL PROPERTY TAX					
Prior Year Taxes	A1001	\$500	Remove	\$0	-\$500
Real Property Tax	A1001	\$67,009	Carry over	\$67,009	\$0
TOTAL REAL PROPERTY TAX		\$67,509		\$67,009	-\$500
INTEREST AND PENALTIES ON REAL PROPERTY TAX					
Interest and Penalties on Real Property Tax	A1090	\$500	Remove	\$0	-\$500
TOTAL INTEREST AND PENALTIES ON REAL PROPERTY TAX		\$500		\$0	-\$500
NON PROPERTY TAX					
Sales and Use Tax	A1110	\$14,000	Carry over	\$14,000	\$0
Utility Gross Receipts Tax	A1130	\$4,000	Remove	\$0	-\$4,000
TOTAL UTILITIES GROSS RECEIPTS TAX		\$18,000		\$14,000	-\$4,000
GENERAL GOVERNMENT					
Clerk Fees	A1255	\$100	Carry over	\$100	\$0
TOTAL GENERAL GOVERNMENT		\$100		\$100	\$0
HEALTH					
Vital Statistics Fees	A1603	\$25	Carry over	\$25	\$0
TOTAL HEALTH		\$25		\$25	\$0
HOME AND COMMUNITY SERVICES					
Sale of Cemetery Lots	A2190	\$3,500	Carry over to special cemetery fund	\$3,500	\$0
Charges for Cemetery Services	A2192	\$2,000	Carry over to special cemetery fund	\$2,000	\$0
TOTAL HOME AND COMMUNITY SERVICES		\$5,500		\$5,500	\$0
INTERGOVERNMENTAL CHARGES					
General Services, Intergov't	A2210	\$4,500	Carry over	\$4,500	\$0
Shared Building Expenses	A2229	\$6,500	Carry over	\$6,500	\$0
Fire Protection Contract with Town	A2263	N/A	No longer a revenue	\$0	\$0
TOTAL INTERGOVERNMENTAL CHARGES		\$11,000		\$11,000	\$0

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USE OF MONEY AND PROPERTY					
Interest & Earnings	A2401	\$4,500	Carry over	\$4,500	
TOTAL USE OF MONEY AND PROPERTY		\$4,500		\$4,500	\$0
LICENSES AND PERMITS					
Building Permits	A2555	\$500	Carry over	\$500	
TOTAL LICENSES AND PERMITS		\$500		\$500	\$0
SALES OF PROPERTY AND COMPENSATION FOR LOSS					
Sales of Equipment	A2665	\$250	No longer applicable	\$0	-\$250
TOTAL SALES OF PROPERTY AND COMPENSATION FOR LOSS		\$250		\$0	-\$250
MISCELLANEOUS					
Unclassified Revenues	A2770	\$250	No longer applicable	\$250	\$0
TOTAL MISCELLANEOUS		\$250		\$250	\$0
STATE AID					
Aid & Incentive Municipalities (AIM)	A3001	\$4,073	Carry over	\$4,073	\$0
Mortgage Tax	A3005	\$1,700	Carry over	\$1,700	\$0
CHIPS Revenue	A3501	\$13,500	Carry over	\$13,500	\$0
TOTAL STATE AID		\$19,273		\$19,273	\$0
TOTAL ESTIMATED REVENUE		\$127,407		\$122,157	-\$5,250

APPENDIX C

Village Code and Dissolution Impact

OUTDATED OR SUPERSEDED BY OTHER LAWS. WILL NOT BECOME PART OF TOWN LAW

YEAR	LAW	DESCRIPTION
1988	#1	Mobile home law
1984	#1	Electing not to enforce the NYS Uniform Fire Prevention and Building Code
1982	#1	For administration and enforcement of NYS Fire Prevention Code

IF THE VILLAGE DISSOLVES, THE FOLLOWING ARE NO LONGER APPLICABLE, AND WILL NOT BECOME PART OF TOWN LAW

1996*	#1	Code enforcement officer need not be an elector of the Village
1989	#2	Termination of Village as an assessing unit for Village
1982	#2	Defense and indemnification of officers and employees of the Village
1971	#1	Imposition of gross utilities tax
1970	#1	Establishing standards of conduct for officers and employees of the Village

**There is another law #1 for 1996 (see mobile home law below) - apparently due to the same number being given to two separate laws passed in 1996.*

THE FOLLOWING LAWS WILL BE REWRITTEN AS TOWN LAWS WITH LITTLE SUBSTANTIVE REVISION

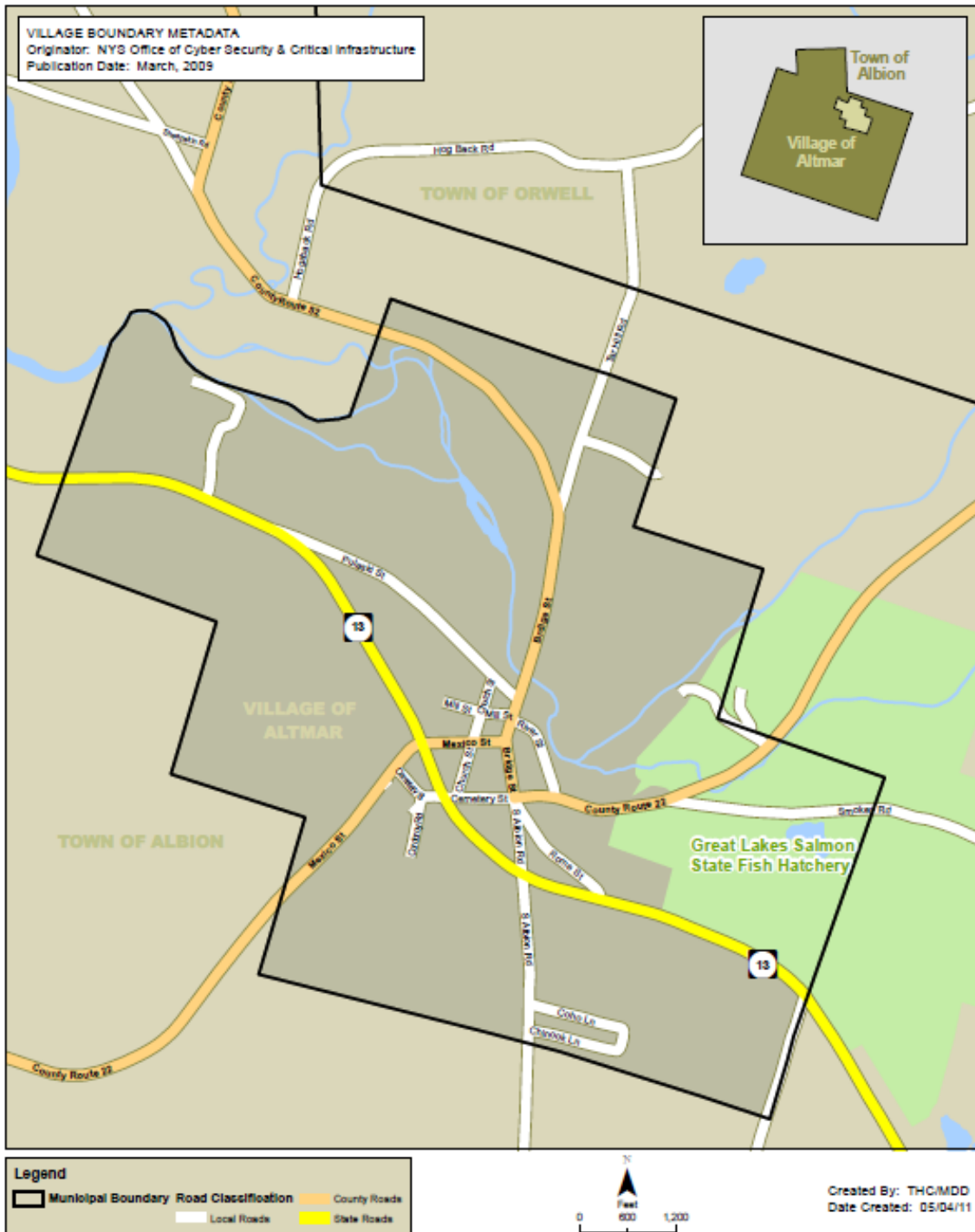
*** indicates the Town currently has a similar law in effect and provisions of the Village law, if applicable, may only need to be incorporated in existing Town law*

2005	#1	Amendment regarding junk and junk vehicles - penalties for offenses
2003	#1	Regulating operation of motorcycles, snowmobiles and limited use of off-road vehicles in the Village
2000	#1	Regulating junk and junk vehicles
1996	#1	Mobile home law superseding any prior existing mobile home laws
1996	#2	Requiring unsafe buildings to be repaired or demolished
1995**	#1	Regulating and licensing fish cleaning stations <i>(See related Town Law #1 for 1994)</i>
1988**	#2	Providing for administration and enforcement of NYS Fire Prevention and Building Code <i>(See related Town Law #1 for 2007)</i>
1987**	#1	Identifying areas of special flood hazard in the Village & protection of human life and health <i>(See related Town Law #2 for 1987)</i>
1986	#1	Flood damage prevention law
1976**	#1	Freshwater wetlands protection at Village level <i>(See related Town Ordinance #1 for 1976)</i>
1975	#1	Protection of construction in areas susceptible to flood

APPENDIX D

Village of Altmar Boundaries

Village of Altmar Oswego County, New York State



APPENDIX E

Listing of Local Roads in Village of Altmar

New York State Department of Transportation Local Roads Listing

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Municipality: Village of Altmar
Oswego County

Geocode: 1013
NYSDOT Region: 3

Jurisdiction:		Village		County		Road/Street Name		Start of Section	End of Section	Seq. MP	End MP	Length	DIV Hwy	No. of Lanes	One Way	Pvt Type	Pvt Width	Shldr Width	Med Type	Med Width	Func Class	NHS	
State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route
136708						CEMETERY ST		BRIDGE ST		0.00	0.14	0.14		2		A	22	0	None	0	9		
136708						CEMETERY ST		CHURCH ST		0.14	0.17	0.03		2		A	22	0	None	0	9		
136708						CEMETERY ST		NYS RT 13		0.17	0.23	0.06		2		A	20	0	None	0	9		
136704						CHURCH ST		PULASKI ST		0.00	0.09	0.09		2		A	22	0	None	0	9		
136704						CHURCH ST		MILL ST		0.09	0.16	0.07		2		A	22	0	None	0	9		
136704						CHURCH ST		MEXICO ST		0.16	0.29	0.13		2		A	20	0	None	0	9		
136705						CHURCH ST		CHURCH ST		0.00	0.08	0.08		2		A	38	0	None	0	9		
136705						MILL ST		EN		0.08	0.18	0.11		2		A	22	0	None	0	9		
136705						PENYDER RD		VILLAGE LINE		0.00	0.30	0.30		2		A	20	0	None	0	9		
136707						PULASKI ST		BRIDGE ST		0.00	0.72	0.72		2		A	20	0	None	0	9		
136701						RAILROAD ST		END		0.00	0.14	0.14		2		A	22	0	None	0	9		
136701						RAILROAD ST		CEMETERY ST		0.14	0.24	0.10		2		A	22	0	None	0	9		
136703						RIVER ST		CO RD 22		0.00	0.22	0.22		2		A	22	0	None	0	9		
136702						ROME ST		RAILROAD ST		0.00	0.32	0.32		2		A	22	0	None	0	9		
136709						SOUTH ALBION RD		RAILROAD ST		0.00	0.18	0.18		2		A	22	0	None	0	9		
136709						SOUTH ALBION RD		NYS RT 13		0.18	0.57	0.39		2		A	22	0	None	0	9		
138710						TAR HILL RD		BRIDGE ST		0.00	0.46	0.46		2		A	22	0	None	0	9		
										Centerline Miles Total:	3.54												
										Lane-Miles Total:	7.08												

Jurisdiction: County-maintained roads are shown below for reference.

Jurisdiction:		County		Road/Street Name		Start of Section	End of Section	Seq. MP	End MP	Length	DIV Hwy	No. of Lanes	One Way	Pvt Type	Pvt Width	Shldr Width	Med Type	Med Width	Func Class	NHS			
State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route	State Route	County Route
135705	52			BRIDGE ST		CR 22		N VIL LINE		0.00	1.20	1.20		2		A	20	4	None	0	9		
135670	22			MEXICO ST		ATMAR VL		SR 13		8.67	9.15	0.48		2		A	23	5	None	0	9		
135670	22					SR 13		ALBION TL		9.95	10.15	1.00		2		A	24	4	None	0	6		
										Centerline Miles Total:	2.69												
										Lane-Miles Total:	5.36												