

What Exists Report Town and Village of Edwards

September, 2010

FINAL

Prepared for:
Village/Town Dissolution Study Committee

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INTRODUCTION

The Village of Edwards, New York, has an estimated population of 438 residents and encompasses about one square mile of the 50.7 square miles in the Town of Edwards, located in southern St. Lawrence County. The Town's total population, including Village residents, is 1,126, based on 2009 Census estimates.

The Village and Town Halls are located in the same historic building, which is referred to by area residents as the Town Hall. The Supervisor of the Town of Edwards also serves as the Village's clerk-treasurer, sewer clerk and water clerk. Excluding the Village's three elected officials (i.e., mayor and two trustees), the only other Village employee is a very part-time code enforcement officer. The Town currently provides most major services for both the Village and Town, including all services for highways, cemeteries, courts, and assessment. As of June 1, 2010 the Village of Edwards began outsourcing responsibility for plant operations for the Village water and wastewater (sewer) systems to the Development Authority of the North Country (DANC).

Village Dissolution Study and Plan

In 2009 the Village Board of Trustees applied for and received a high priority planning grant from New York State's Local Government Efficiency (LGE) program. In applying for the grant, the Village, which intends to put the issue of dissolution before Village voters in 2011, said the major reasons it sought the grant are to:

- Outline the fiscal and non-fiscal advantages and disadvantages of dissolution;
- Identify how Village services will be continued should the Village government be dissolved; and
- Establish an orderly process for the disposition of Village assets and liabilities should the Village government be dissolved.

In spring 2010, the Village engaged the Rochester, NY-based Center for Governmental Research (CGR) to assist with the study and development of the dissolution plan. The Village Board also appointed a four-member committee to oversee development of the study and plan. Committee members representing the Village are Chris Averill (chairperson) and Amber Drew. Representatives for the Town-outside-Village (TOV) are Mandy Fuller and Jennifer Hotaling. The Study Committee, with

assistance from CGR, will complete its work by year-end 2010. The final report the Committee delivers to the Village Board will include a dissolution plan that meets the technical requirements of state law.¹ After the Committee delivers its final report it will be up to the Village Board to take the steps necessary to put the issue of dissolution before Village voters. Only voters in the Village of Edwards will be able to vote on the referendum, now anticipated to occur as part of Village general elections on March 15, 2011. If voters approve dissolution, it will take effect December 31, 2012.

What Exists Report

This overview is the study's "What Exists" report, and presents the Study Committee with relevant metrics on size, structure, finances and operations for the Village and Town. This report establishes the foundational understanding of how the Village and Town deliver and fund services, and will also serve as the information baseline for examining options for the future, up to and including Village dissolution and merger of operations with the Town.

POPULATION TRENDS

As Table 1 shows, the population peak for the Village occurred in 1960 and for the TOV in 1950. For each decade 1960 to 2000, the Village population declined, and estimates indicate that since 2000 its population has continued on a slow downward decline. The TOV population, though well below its 1950 peak, has remained stable since 2000, according to Census estimates. (Peak and current estimates are highlighted below.)

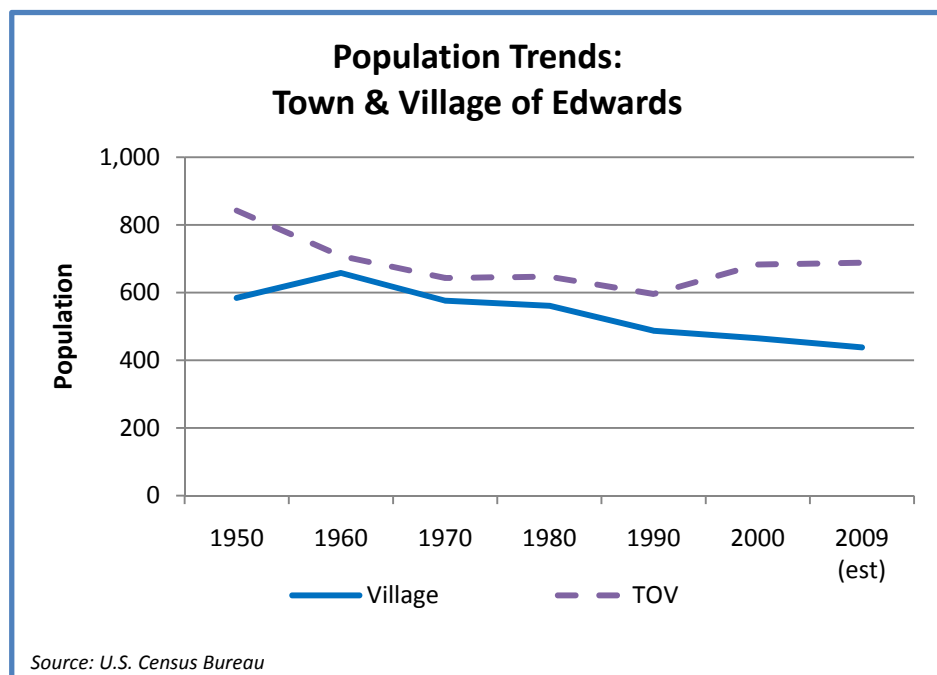
¹ The applicable law is the NYS law in effect at the time the grant was awarded – NYS Village Law Article 19.

TABLE 1

Towns and Village Population, 1950-2008			
	Village	Edwards TOV	Edwards Total
1950	584	842	1,426
1960	658	708	1,366
1970	576	643	1,219
1980	561	647	1,208
1990	487	596	1,083
2000	465	683	1,148
2001 (est)	457	680	1,137
2002 (est)	452	675	1,127
2003 (est)	448	678	1,126
2004 (est)	448	681	1,129
2005 (est)	447	684	1,131
2006 (est)	444	687	1,131
2007 (est)	441	683	1,124
2008 (est)	438	685	1,123
2009 (est)	438	688	1,126

Source: U.S. Census Bureau

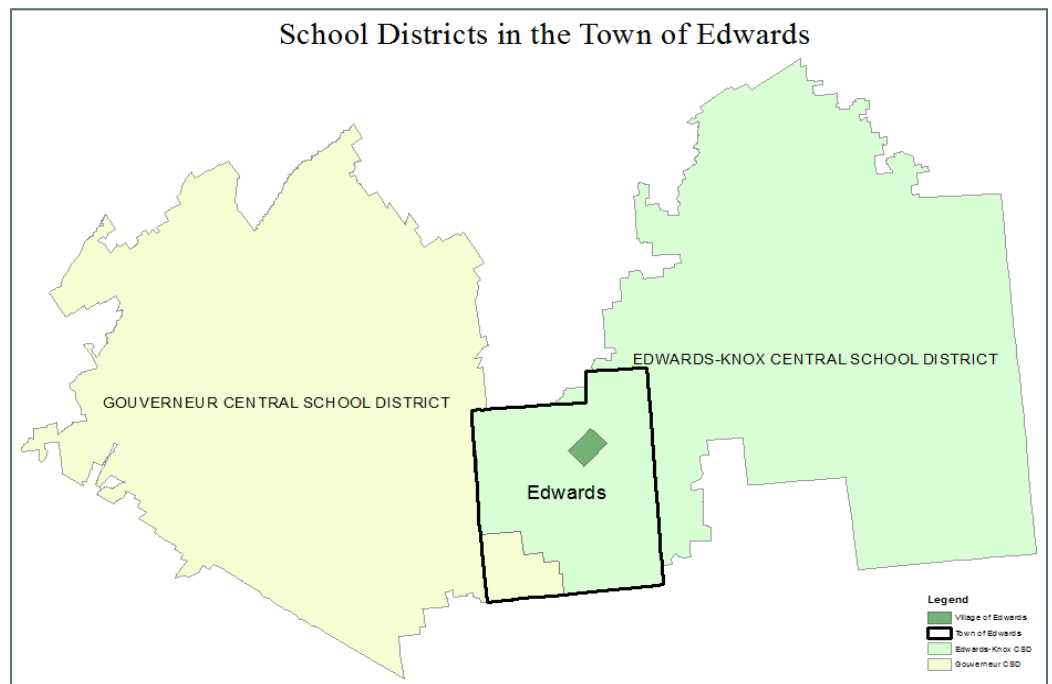
GRAPH 1



WHERE LOCAL TAX DOLLARS GO

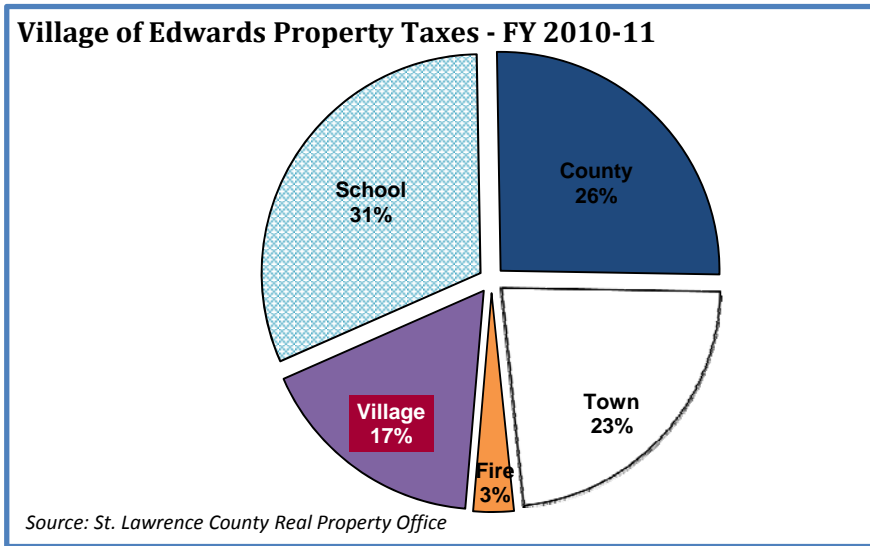
Graphs 2 and 3 highlight the percentage of total taxes paid to the various layers of government that impact the Edwards community (excluding state and federal taxes). The largest single influence on local taxes for a Village or TOV taxpayer is school² taxes. The next biggest influence depends on where the taxpayer resides.

CGR notes that the dissolution study will have no impact on either school or County taxes, since these are separate from Village and Town taxes. We do show below a map of the two school districts serving the Edwards community – but for reference purposes only.

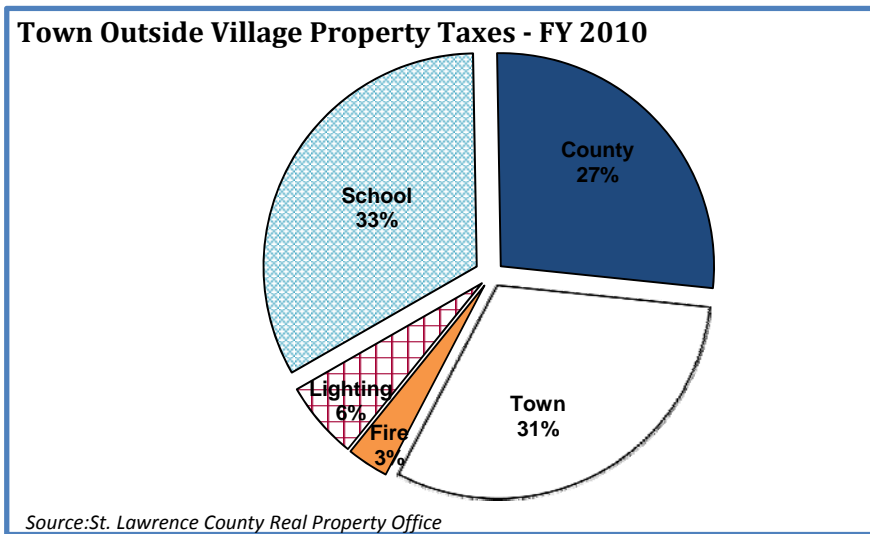


². Since the Village and almost all of the TOV are in the Edwards-Knox district, the “school” components in Graphs 2 and 3 are based on the Edwards-Knox tax rate of \$11.02 per \$1000.

GRAPH 2



GRAPH 3



Local Government Tax Rates

Summary Table

Table 2 summarizes the key tax rates per \$1,000 assessed valuation (excluding schools) that Village and TOV taxpayers in Edwards pay. (TOV taxpayers in Talcville also pay a special street lighting tax of \$1.97 per \$1,000.)

TABLE 2

Current Tax Rates per \$1000 AV for a Village and TOV Taxpayer		
	VILLAGE	TOV
County ⁽¹⁾	\$8.99	\$8.99
Townwide ⁽²⁾	\$8.13	\$8.13
Village	\$6.00	-
TOV ⁽³⁾	-	\$2.24
Fire District	\$1.05	\$1.05
TOTAL	\$24.17	\$20.41

Source: St. Lawrence County Real Property Office

Notes to the chart:

- (1) includes County tax of \$8.175 and County chargebacks of \$0.814
- (2) includes tax for Edwards Hepburn Library as part of Townwide tax
- (3) includes General TOV tax of \$0.082 and Highway TOV tax of \$2.155

Detailed Table

Table 3 lists all layers of taxation in the Village and TOV.

TABLE 3

Complexity of Local Tax Rates (Tax rate per \$1000 as of April, 2010)		
	VILLAGE	TOV
County	\$8.18	\$8.18
County-Chargeback⁽¹⁾	\$0.81	\$0.81
Townwide	\$8.13	\$8.13
Village	\$6.00	-
TOV-General	-	\$0.08
TOV-Highway	-	\$2.16
School		
Edwards-Knox CSD	\$11.02	\$11.02
Gouverneur CSD⁽²⁾	-	\$12.12
Edwards Fire District	\$1.05	\$1.05
Talville Light District	-	\$1.97
Water⁽³⁾	\$55.50/unit per quarter	\$60.50/unit per quarter
Sewer	\$71.00/unit per quarter	-

Sources: St. Lawrence County Real Property Office, Local Tax Bills

Notes to the table:

(1) The County chargeback is for a number of services (e.g., workers' compensation; charges for County residents attending community college outside the County; board of election costs; reimbursement for services of Real Property Office).

(2) The Gouverneur CSD tax includes the School Library tax.

(3) There are 4 houses outside the Village that have Village water service.

REAL PROPERTY INFORMATION

Taxable Assessed Valuation – Much Higher in the TOV

As Table 4A shows, the Village represents just 15% of the taxable assessed valuation (TAV) in the Town of Edwards.

TABLE 4A

Taxable Assessed Values (TAV) - FY 2010		
	TAV	% of Town TAV
Village	\$7,706,502	15%
TOV	\$44,585,924	85%
TOTAL Townwide	\$52,292,426	100%

Source: St. Lawrence County Real Property Office

Table 4B shows that approximately 25% of the parcels in Edwards are located in the Village, and 75% in the TOV.

TABLE 4B

# of Parcels	
Village	244
TOV	752
Total	996

Source: St. Lawrence County Real Property Office

Significant Differences in % of Tax Exempt Properties

As shown in Table 5, nearly 68% of taxable assessed valuation is exempt in the Village due to the fact that area churches, Village water and sewer facilities and other municipal property, and the fire department are located in the Village and are tax exempt. By contrast, only about 11% of taxable assessed valuation is exempt in the TOV. Turn to the end of this report (final appendix) for a summary of tax exemptions of all properties located within the Town of Edwards.³

TABLE 5

	TAV	Exempt	Net TAV	% Exempt
Village	\$24,006,943	\$16,300,441	\$7,706,502	67.90%
TOV	\$50,068,831	\$5,482,907	\$44,585,924	10.95%
Total	\$74,075,774	\$21,783,348	\$52,292,426	29.41%

Source: St. Lawrence County Real Property Office - 2010 assessment roll

³ For index of exemption codes and applicable sections of NYS law, see: <http://www.orps.state.ny.us/assessor/manuals/vol4/part1/section2/sec2.02.htm>

Municipal Parcels Owned by the Village and Town are Tax Exempt

TABLE 6

Village-Owned Property

Year	Parcel ID	Street Name	Class #	Property Class	Total AV	Active
2010	175.051-3-17.12	Main St	314	Rural vac<10	1,600	A
2010	175.051-7-2.1	New St	312	Vac w/imprv	4,500	A
2010	175.052-1-1.22	Off Maple Ave	330	Vacant comm	5,200	A
2010	175.052-1-4	87 Maple Ave	862	Water	9,300	A
2010	175.051-2-21.1	133 New St	853	Sewage	45,200	A
2010	175.051-4-23	Main St	653	Govt pk lot	2,300	A
2010	175.051-6-12.1	Off Maple Ave	822	Water supply	12,318,400	A
2010	175.051-7-1	130 New St	822	Water supply	7,300	A

Source: St. Lawrence County Real Property Office

Note: "A" indicates Active property

Note regarding two parcels in Table 6

For the two parcels shaded above, the Committee and/or elected officials questioned the assessment amounts listed. At Committee members' request, CGR contacted the St. Lawrence County Real Property Office for additional information. Detailed information is provided below:

- Parcel 175.051.-2-21.1. at 133 New Street. In summer 2010, Village officials told CGR they believe this assessment is too low, since \$550,000 has recently been put into sewage plant improvements at this location. *Real Property Office response:* this is the current information that the office has. Any question about whether the parcel should be assessed differently needs to be directed to the local Town of Edwards assessor. CGR recommends appropriate follow-up by the Village to initiate a review.
- Parcel 175.05-6-12.1 off Maple Avenue. Village officials believe this is only the new well, and assessment appears too high. *Real Property response:* aerial photography shows the parcel has two water towers. Any question about whether the parcel should be assessed differently needs to be directed to the local Town of Edwards assessor. CGR recommends appropriate follow-up by the Village to initiate a review.

TABLE 7

Town-Owned Property

Year	Parcel ID	Street Name	Class #	Property Class	Total AV	Active
2010	175.050-1-1	11,12 Town Barn Dr\p	323	Vacant rural	13,900	A
2010	175.050-1-18	95 New St	449	Warehouse	35,400	A
2010	175.050-1-20	Off New St	311	Res vac land	5,300	A
2010	175.050-1-21	37 Hall St	323	Vacant rural	6,100	A
2010	175.051-2-10	161A Main St	449	Warehouse	24,700	A
2010	175.043-1-20	205 Main St	611	Library	216,200	A
2010	175.050-1-23	9 Hall St	695	Cemetery	6,400	A
2010	175.050-1-24	Hall St	652	Govt bldgs	627,600	A
2010	175.051-2-11	161B Main St	652	Govt bldgs	340,000	A

Source: St. Lawrence County Real Property Office

Note: "A" indicates Active property

Note regarding three parcels associated with Table 7

See below for information requested by the Committee or elected officials regarding the Town's property list.

- Parcel 175.051-2-10. At 161A Main Street. Town officials reported this property belongs to the volunteer fire department. *Real Property Office response:* There is no recorded deed for the fire department for this property. The property is owned by the Town, per a deed on record (145B/659) that is dated 5/10/1895. The deed was recorded on 6/18/1895.
- Parcel 175.050-1-24 on Hall Street. Committee members said they believed the address is incorrect, that this should be a listing for the Salt Barn, located on Town Barn Drive. *Real Property response:* There are multiple buildings on this parcel including a few outbuildings. The main buildings are: 11 Town Barn Drive, the new salt barn and 12 Town Barn Drive, the new Town barn. CGR recommends, based on conversation with Real Property, that the Town have its assessor review whether the parcel is coded correctly.
- Town officials noted that Riverside Cemetery on Church Street is missing from the list above. *Real Property response:* The property is listed as Edwards Cemetery in their records, but there is no deed on file for the property showing who owns it. Town can determine whether it should look into this further, but Real Property Office advises that there are a lot of cemeteries where there is no deed, and the property is already listed as tax exempt.

Tax Rate Impact of \$10,000 Change in Levy

CGR developed Table 8 to illustrate the impact of a \$10,000 change (either up or down) in the tax levy collected by the Village or Town. As the chart illustrates, Village taxpayers would be impacted significantly by such a change, especially in comparison to a \$10,000 change for residents of the Town residing outside the Village.

TABLE 8

Tax Rate Impact of \$10,000 Change in Levy		
	Taxable Assessed Value	Change in Tax Rate per \$1000
Village	\$7,706,502	\$1.30
Town Outside Village (TOV)	\$44,585,924	\$0.22
TOTAL Townwide	\$52,292,426	\$0.19

BUDGETARY SUMMARY

The next section of this report highlights key budgetary information for the Village and Town.

Municipal Budgets & Tax Levies

As Table 9 illustrates, Village total budgeted expenditures represent 21% of all budgeted expenditures in the Edwards community, and 8% of the total tax levied in the community for the current fiscal year.

TABLE 9

Budgeted Expenditures and Tax Levies - FY 2010				
	Total Budgeted Expenditures	% of Total	Tax Levy	% of Total
Village of Edwards	\$276,250	21%	\$46,977	8%
Town of Edwards	\$1,062,052	79%	\$519,074	92%
Total	\$1,338,302	100%	\$566,051	100%

Source: Town and Village budgets, St. Lawrence County Real Property Office

Note: Town tax levy includes tax for Hepburn Library. The Town collects tax monies annually to support the library.

Breakdown of Budgeted Expenditures

TABLE 10

Budgeted Expenditures - FY 2010			
	Village	Town	Total
General	\$129,725	\$317,347	\$447,072
General TOV	-	\$5,544	\$5,544
Highway	-	\$485,000	\$485,000
Highway TOV	-	\$211,000	\$211,000
Water	\$73,000	-	\$73,000
Sewer	\$73,525	-	\$73,525
Library	-	\$43,161	\$43,161
Total	\$276,250	\$1,062,052	\$1,338,302

Source: 2010-11 Village budget and 2010 Town budget

83% of Expenditures for the Village and Town Are Common Expenditures

As Table 11 below shows, nearly \$1.12 million, or 83% of total budgeted expenditures for the two municipalities, is spent in common areas. Table 11 does not include employee benefits, but a later section of this report does show employee benefit costs for each municipality.

TABLE 11

<i>Common Expenditures for the Village and Town FY 2010</i>				
	Village	Town	Combined	% of Total
Highway*	\$23,475	\$623,300	\$646,775	58.0%
Employee Benefits*	\$6,600	\$159,000	\$165,600	14.9%
Debt Service*†	\$82,850	\$83,500	\$166,350	14.9%
Special Items	\$28,200	\$28,500	\$56,700	5.1%
Municipal Staff	\$1,800	\$18,800	\$20,600	1.8%
Finance	\$16,150	\$12,072	\$28,222	2.5%
Recreation	\$4,500	\$4,200	\$8,700	0.8%
Legislative	\$4,000	\$6,000	\$10,000	0.9%
Public Safety**	\$2,500	\$6,344	\$8,844	0.8%
Economic Opp. And Dev.	\$250	\$300	\$550	0.0%
Culture	\$1,000	\$1,800	\$2,800	0.3%
Total***	\$171,325	\$943,816	\$1,115,141	100.0%

Source: 2009-10 Village budget and 2010 Town budgets.

*Town figure includes General, Highway, and Highway TOV Funds.

** For the Village, Public Safety includes Code Enforcement Officer (CEO) salary and \$500 for CEO contractual expenses (e.g., mileage, photos, training classes). For the Town, Public Safety includes CEO salary, \$200 for CEO contractual expenses (e.g., mileage, photos), and \$1,300 for expenses related to Highway staff safety (e.g., classes, clothing). Town includes General and General TOV Funds.

†Village figure includes General, Water, and Sewer Funds.

*** Benefits are not included in Table 11.

Breakdown of Budgeted Revenues

The Village and Town current fiscal year budgets contain anticipated all funds revenues of \$1.28 million (Table 12), which is lower than budgeted expenditures (\$1.338 million). The difference, which will be made up with use of fund balances, is \$55,000.

TABLE 12

Budgeted Revenues - FY 2010			
	Village	Town	Total
General	\$120,475	\$283,149	\$403,624
General TOV	-	\$4,814	\$4,814
Highway	-	\$515,200	\$515,200
Highway TOV	-	\$219,700	\$219,700
Water	\$45,000	-	\$45,000
Sewer	\$51,525	-	\$51,525
Library	-	\$43,161	\$43,161
Total	\$217,000	\$1,066,024	\$1,283,024

Source: 2009-10 Village budget and 2010 Town budgets

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 balance⁴, 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.⁵

⁴ 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.

⁵ <http://www.gfoa.org/downloads/caafr-appropriate-level.pdf>

TABLE 13

Fund Balances - As of 5/31/2010		
	Fund/Purpose	Fund Balance
Village of Edwards	General	\$19,797
	Water	\$32,437
	Sewer	\$28,904
	Total	\$81,138
Town of Edwards	General	\$120,024
	General TOV	\$2,505
	Highway Townwide	\$123,635
	Highway TOV	\$96,074
	Talville Lighting District	\$1,291
	Hepburn Library*	\$65,518
	Total	\$409,047
	Total excluding Lighting District	\$407,756

Source: Village and Town of Edwards

*\$25,000 of balance for Hepburn Library is non-expendable trust⁶

DEBT LEVELS

The Village and Town carry debt loads that have been financed either through the issuance of bonds or bond anticipation notes (BANs).⁷ Costs for debt service are captured in each fund's annual budget. While every property taxpayer in the Village pays for general fund debt, only users of water and sewer services pay for the debt associated with each of these funds. (Note: nearly 100% of the Village has water, and almost the entire Village has sewer service.) The Town is similar with debt being financed by taxpayers according to the fund in which the debt is tracked. Debt levels for the Village and Town are as follows:

⁶ Early in 1900 a wealthy North Country native, A. Barton Hepburn, donated a library to each school he served as a district superintendent, including a library located in the Village of Edwards. Hepburn endowed his libraries, but each Town also agreed to raise a specific amount of tax monies annually, to continue the support of its library.

⁷ BANs are typically issued as short-term debt instruments. If they cannot be paid back within one year, they must be refinanced for another year. Bonds are used as long-term debt instruments.

TABLE 14

Outstanding Debt - FY 2010		
	Fund/Purpose	Outstanding
Village of Edwards (as of 7/7/2010)	General	\$23,750
	Water	\$340,000
	Sewer	\$555,000
	Total	\$918,750
Town of Edwards (as of 7/7/2010)	General (sand/salt building)	\$64,125
	General (highway garage)	\$97,500
	General (refurb Town Hall)	\$40,000
	Highway Townwide (new truck)	\$106,538
	Total	\$308,163

Notes to Table Above:

Village Debt: General debt is for Main Street paving (one remaining bond anticipation payment of \$23,750 to be paid off in June 2011). Water debt is for new water system funded with no interest loan, taken out in 2000, from NYS Environmental Facilities Corp. (\$17,000 is paid annually by Village in February.) Sewer debt is for a newly completed upgrade to the sewer plant, which had had no capital improvements since it was built in the late 1950s (Village to repay this debt over 38 years, with payments due twice a year. Bonding for the project is to be finalized in fall 2010).

Town Debt: General debt for the sand/salt storage building, Town to pay \$21,375 each September, thus debt to be paid off in September 2012. (CGR notes NYS, which contracts with the Town for maintaining State Highway 58 in Edwards, is sharing in the cost of the sand/salt building, but is paying its share in annual amounts of \$9,102 to the Town, with payments from NYS ending in 2029.) General debt for the highway garage built in 1998 requires payment of \$24,375 annually in October. General debt for refurbishing the Town Hall is to be paid off with final payment of \$40,000 in March, 2011. Highway Townwide debt is for a new truck with sandbox and plow equipment purchased in June 2009 for \$133,188 (first payment of five payments was made in June 2010).

EMPLOYEE STAFFING FY 2010

The information below shows staffing in the Village for fiscal year 2010-11 and for the Town for fiscal year 2010. All five individuals employed by the Village are part-time. Of the 18 individuals employed by the Town, six are full-time staff members. All six are in the Town's Highway Department.

	Village	Town	Total
Mayor/Supervisor	1	1	2
Trustees / Council Members	2	4	6
Clerk Treasurer / Town Clerk	1 PT (also serves as PT water & PT sewer clerk)	1 PT	2 PT
Code Enf. Officer	1 PT (as needed)	1 PT	1 PT + 1 as needed
Hwy Superintendent		1 FT	1 FT
Hwy MEOs		5 FT	5 FT
Assessors		3 PT (PT Chief Assessor + 2 very PT assessors)	3 PT
Justices		2 PT	2 PT
Total Employees (full & part- time)	5	18	23

Sources: Village and Town

EMPLOYEE BENEFITS

Based on information provided by the Village and Town, CGR calculated the cost of employee salaries /wages and benefits for each municipality (Table 15). In addition, we show (see Tables 16A and 16B) how benefit costs are allocated in each municipality.

TABLE 15

Employee Cost - FY 2010			
By Municipality			
	Village	Town	Total
Total Employee Salaries*	\$16,350	\$295,624	\$311,974
Total Benefits Paid	\$2,312	\$139,953	\$142,265
<i>Benefits as a % of Salary</i>	14%	47%	46%
Total Compensation	\$18,662	\$435,577	\$454,239

Source: Town and Village of Edwards

*Overtime included

TABLE 16A

Village of Edwards Benefits Cost - FY 2010 Budget					
By How Allocated					
	General	Water	Sewer	TOTAL	<i>% of Total Benefits</i>
Village Trustees	\$306	\$0	\$0	\$306	13%
Clerk-Treasurer's Office*	\$1,853	\$0	\$0	\$1,853	80%
Code Enforcement Officer	\$153	\$0	\$0	\$153	7%
Total**	\$2,312	\$0	\$0	\$2,312	100%

Source: Village of Edwards

Notes to the table:

* Includes benefits related to Village clerk-treasurer, water clerk and sewer clerk responsibilities

** There are no health benefits for Village employees

TABLE 16B

Town of Edwards Benefits Cost - FY 2010 Budget						
By How Allocated						
	General	General TOV	Highway Town	Highway TOV	TOTAL	<i>% of Total Benefits</i>
Assessor's Office	\$792				\$792	0.6%
Code Enforcement Off.		\$871			\$871	0.6%
Town Board	\$460				\$460	0.3%
Supervisor's Office	\$2,146				\$2,146	1.5%
Clerk's Office	\$6,621				\$6,621	4.7%
Court	\$1,046				\$1,046	0.7%
Highway Administration	\$20,846				\$20,846	14.9%
Highway Staff			\$64,303	\$42,868	\$107,171	76.6%
Total	\$31,911	\$871	\$64,303	\$42,868	\$139,953	100.0%

Source: Town of Edwards

WHAT CONSTITUTES SHARED AND CONSOLIDATED SERVICES?

Many people assume that shared services and consolidated services are the same thing. There is, however, a distinction.

Shared services involve a partnership, either formal or informal, between local governments, with each maintaining responsibility for the function that is being provided. Examples include sharing personnel and equipment for road repairs without exchange of funds or sharing a municipal building.

Consolidated services means one local government cedes operation of a particular function to another. Examples include village courts that have been abolished and consolidated in town courts, and village assessing units that have been terminated, with assessment services then provided by the respective towns for both town and village governments.

The following summary provides highlights of the shared and consolidated services that currently exist or are under discussion.

Example at the Regional Level

- A total of 24 municipalities – 20 located in St. Lawrence County and four in Franklin County – have worked for 15 years to create a municipal power alliance, and recently have been successful in gaining approval from the State Legislature. (Note added in October 2010: the Governor has now signed the new law.) The alliance, which includes the Town of Edwards (and informally the Village of Edwards), seeks to achieve lower-cost electric power for residents⁸. The alliance will not affect Town and Village budgets, but is expected to lead to lower costs for electricity for Edwards' residents.

Examples at the County Level

- Municipalities in St. Lawrence County can purchase worker's compensation coverage through the County.
- Municipalities can be members of a County-wide health district since existing County health staff will serve as the health officer and the public health sanitarian. On June 1, 2010, the Town of Edwards joined the county's health district, eliminating the \$1,000 annual chargeback the County currently bills the Town for the on-call services of a physician. The cost of the new arrangement is not yet known, but will either be zero or very minimal, according to the Town Supervisor. Any such charge would be via chargeback from the County.

Town Services for the Village

Transportation or Cemetery-Related Services

- State Highway 58 runs through the Town and a small portion of the Village. The Town has always maintained (i.e., winter snow plowing) the stretch of Rt. 58 that is in the Village, and is reimbursed by the State for this service.
- There are two County roads in the Town of Edwards – County Roads # 19 and #24 – that the Town maintains. County Road 24 also runs through a portion of the Village, and the Town maintains this section in this winter. The County pays the Town

⁸ CGR was told the alliance could potentially lead to a 17% to 19% reduction in residents' electric bills from their private supplier

for winter snow plowing of its roads, excluding the portion of Rt. 24 that runs through the Village. A county road that runs through a village is considered a village street in New York State.

- County Rt. 24 includes 6,495 feet in the Town
- County Rt. 19 includes 1,735 feet in the Town
- There are five active cemeteries in the community, two in the Village and three in the Town. All are maintained by the Town. Mowing, weeding/ brush, and stone repair work are all outsourced. The Town Highway crew does some other cemetery-related work (e.g., some tree removal, removal of refuse).
- The Village has zero cost for diesel and gas. The Town absorbs the cost.
- For other Highway cooperation examples, see “Highway Services” in the following section of this report.

Other Services

- The Town provides assessor services for the entire community.
- The Town provides court services for the entire community. There is no Village court and has not been one for many, many years, if ever.
- The Town contracts with a dog control officer to serve the entire Town.
- The Town contracts with a historian, who provides services to the entire community.
- The Town Clerk handles vital records for both the Village and Town, keeping two separate books for them.

HOW THE VILLAGE CURRENTLY PROVIDES MUNICIPAL SERVICES

The charts throughout this section are based on budgeted expenditures – 2010-11 for the Village and 2010 for the Town.

Executive Expenditures

Executive	Village	Town	Combined
Salary	\$0	\$13,673	\$13,673
Benefits	\$0	\$2,146	\$2,146
Other Expenditures	\$0	\$542	\$542
Total	\$0	\$16,361	\$16,361

Notes to the chart:

- 1) Mayor is not currently taking a salary
- 2) For the Town, the \$542 of "other" is the difference between the salary and benefits paid by the Town (per information provided to CGR) and the total expenditures included in the budget

Legislative Expenditures

Legislative	Village	Town	Combined
Salary	\$4,000	\$6,000	\$10,000
Benefits	\$306	\$460	\$766
Total	\$4,306	\$6,460	\$10,766

Notes to the chart:

- 1) Each of the two Village trustees receives \$2,000 in salary + \$153 in Social Security benefits.
- 2) Each of the four Town council members receives \$1,500 in salary + \$115 in Social Security benefits.

Clerk Expenditures

Clerk-Treasurer	Village	Town	Combined
Salary	\$10,350	\$7,800	\$18,150
Benefits	\$1,853	\$6,621	\$8,474
Other Expenditures	\$5,000	\$2,500	\$7,500
Total	\$17,203	\$16,921	\$34,124

Notes to the chart:

- 1) Salary and benefits for the Village Clerk-Treasurer are entirely budgeted for out of the General Fund; the General Fund is then reimbursed by Water and Sewer Funds since the Village Clerk- Treasurer also serves as Village Water Clerk (\$3,200) and Village Sewer Clerk (\$3,200).
- 2) Salary and benefits for Town = Town Clerk expenditures.
- 3) Salary and benefits = total spent by the Town and Village, per information supplied to CGR, while "other" = contractual expenditures.

Highway Services

The following bullet points highlight key aspects of this functional area not previously covered in the section: *What Constitutes Shared and Consolidated Services, under "Town Services for the Village."*

- The Town has provided street maintenance services for the Village for "years and years," according to Village and Town officials. There is no written agreement that the Town must provide these services, but the Village has no street maintenance equipment other than a backhoe and John Deere mower, therefore does not own adequate or appropriate equipment.
- Approximately five years ago, the Village and Town agreed that the Town would also take over water and sewer operation and maintenance responsibilities for the Village. At that time, a shared employee, who primarily spent his time on water and sewer responsibilities for the Village, and winter snowplowing duties for the Town, became a fulltime Town employee. In 2007-08 and 2008-09, the Village paid the Town \$20,200 for water, sewer and street maintenance duties in the Village.

- Effective June 1, 2010 the Village outsourced all water and sewer plant operations to the Development Authority of the North Country (DANC).⁹ Repairs to the water and sewer system outside of plant operations remain the responsibility of the Village highway services. Although the Village 2010-11 budget calls for the same \$20,200 expenditure, the municipalities have agreed verbally that \$10,000 of this amount will be paid by the Village to the Town for street maintenance services, and the remainder will stay in the Village General Fund. The Town employee who no longer has water and sewer responsibilities in the Village is now devoted 100% to Highway responsibilities.

Highway Expenditures

Highway	Village	Town	Combined
Salary	\$0	\$239,280	\$239,280
Benefits	\$0	\$128,017	\$128,017
Gen'l Support - Other Govts	\$0	\$20,200	\$20,200
Other Expenditures	\$23,475	\$256,003	\$279,478
Total	\$23,475	\$643,500	\$666,975

Notes to the chart:

1) Town salary/benefits include highway administration + staff.

2) General Support - Other Govts includes what Town expends on services for the Village of Edwards (and for which it is reimbursed by the Village.) The Town will only spend \$10,000 of the \$20,200 budgeted, due to the Village's new agreement with DANC, as previously discussed in this report.

Transportation-Related Revenues – Village and Town

There are two major sources of transportation revenues for the municipalities, State Consolidated Highway Aid (referred to as CHIPS) and income associated with providing services for state and county governments.

⁹ The DANC contract is for five years, with the first year's payment \$33,267 (with \$10,374 for water O&M and \$22,893 for sewer O&M). The overall five-year contract is for \$178,393, and the breakdown for water and sewer O&M is similar each year. There are a total of five municipalities, including Gouverneur, in the area now outsourcing water and sewer services to DANC.

CHIPS Revenues – 2010 Budgets

- Village = \$13,000
- Town = \$60,000

Transportation Services for Other Governments – 2010 Budgets

- Village = \$0
- Town = \$288,600

Concerns CGR Heard

The storm sewer system in the Village is both old and reportedly a “hodge-podge.” When water mains have been put in they have just been hooked into whatever storm sewers people had created over time, including many ditches and open areas. CGR was told there is a problem area near Grant and Court Streets, where the storm sewer is located between fields and buildings and drains out on Main Street. There have been “collapses” in some sections of the storm sewer system that have never really been fully addressed, CGR was told.

Another problem exists on Maple Avenue, where some residents have run sump pumps into sewer lines. According to one Village official, “this needs to be addressed when we do the storm sewer system.”

Youth Program

There is a six-week summer program held on the Edwards-Knox school campus that is jointly sponsored by the Town and Village of Edwards and the Town of Russell. Based on attendance, the Town of Russell pays for half of the program, and the Village and Town of Edwards each cover one-quarter of the costs. The school district pays \$750 each to the Village, and Town of Edwards and \$1,500 to the Town of Russell to run the program. In addition, each community also receives a small amount of state aid for the program. The Village of Edwards handles all paperwork for the program.

Expenditures for the program are only for contracted personnel costs covering the program director, aquatics director, two lifeguards, and about 8 counselors.

For the current year, budgeted expenditures for the youth program for the Edwards community are:

- Village: \$4,500
- Town: \$4,200
- Total:* \$8,700

For the current year, budgeted revenues for the youth program for the Edwards community are:

- Village: \$750 (school district) + \$200 (state aid)
- Town: \$750 (school district) + \$250 (state aid)
- Total:* \$1,950

Net Cost of the Youth Program

- Village: \$3,550
- Town: \$3,200
- Total:* \$6,750

About the Outsourcing of Village Water and Sewer Plant Responsibility

An explanation of how Village water and sewer services were provided by the Village prior to June 1, 2010 has previously been provided (*see Highway Services*). On June 1, 2010, the Village signed a five-year contract with DANC. Under the contract, DANC maintains water and sewer plant operations for the Village. The key terms of the five-year contract call for the Village to pay DANC as shown below:

Year	Sewer Service	Water Service	Total Contract
1	\$22,893	\$10,374	\$33,267
2	\$23,695	\$10,736	\$34,431
3	\$24,525	\$11,111	\$35,636
4	\$25,384	\$11,500	\$36,884
5	\$26,272	\$11,903	\$38,175

Village Water System is Self-Supporting

Budgeted revenues for the Village water system (e.g., customer charges) are \$45,000 for the current fiscal year, and budgeted expenditures are \$73,000. Although budgeted expenditures appear to exceed budgeted revenues, the \$73,000 includes a contingency of \$15,000 and \$17,000 in debt service (billed separately on water users' bills), leaving \$41,000 in actual expenditures.

Village Sewer System is Self-Supporting

Budgeted revenues for the Village sewer system (e.g., customer charges) are \$51,525 for the current fiscal year, and budgeted expenditures are \$73,525. Although the budgeted expenditures appear to exceed budgeted revenues, the \$73,525 includes \$35,000 for debt service (billed separately on users' bills), leaving \$38,525 in actual expenditures.

Code Enforcement Services

Village and Town officials report that unless there are housing grants available, and none are currently available, there is very little work for code enforcement officers in either municipality.

Village Services

The Village has a part-time code enforcement officer who also works part-time for the neighboring communities of Fowler and Pitcairn. She works on a "supply and demand" basis and has no regular hours assigned to the Village. Until February 2010 she also was responsible for code enforcement in the Town of Edwards. She works from home, with most appointments taken by the Town Clerk for her, and all permit fees handled by the Town Clerk.

She reports the Village typically has about 20 building permits a year, primarily for projects involving roofs, porches, decks and new garages. There was only one new house built in the Village last year, and through the first half of 2010 there were none. She does not attend Village Board meetings unless requested to do so. Leadership for the Village and Town Planning and Zoning Boards is the same, with boards meeting infrequently. Generally if there are questions, they are addressed by the chairperson of each of these volunteer boards.

Town Services

The Town 's part-time code enforcement officer, who has held the post since March 2010, also holds the same post for the Village and Town of Herman and the Village of Richville. In addition, he is the supervisor of the Town of Russell. The code enforcement officer reports he is not

responsible for fire inspections, and assumes these are handled by volunteer firemen¹⁰. He does not have an office in the Town Hall, but stops at the Town Hall one day a week to pick up new applications from the Town Clerk, and also takes calls on his cell phone. Typically, he estimates, the Town has about 40 building permits a year for projects ranging from new roofs, to septic systems, to additions. He does not attend Town Board meetings.

Code Enforcement Net Expenditures

Code Enforcement	Village	Town	Combined
Salary	\$2,000	\$4,844	\$6,844
Benefits	\$153	\$871	\$1,024
Contractual	\$500	\$200	\$700
Total Expenditures	\$2,653	\$5,915	\$8,568
Building Permits	\$300	\$1,200	\$1,500
Total Revenues	\$300	\$1,200	\$1,500
Net Total Expenditures	\$2,353	\$4,715	\$7,068

Notes to the chart:

1) Expenditures for the Village code enforcement officer: \$2,000 is salary, \$153 is Social Security benefits, and the \$500 contractual expense is for mileage, photos, classes, etc.

2) Expenditures for the Town code enforcement officer: \$4,844 is salary, \$871 is state-required retirement and Social Security benefits, and the \$200 contractual expense is for mileage and photos.

Miscellaneous Information

Volunteer Fire Department

There is no Village Fire Department, and the entire Village and Town constitute a single fire district that is served by the all-volunteer Edwards Fire Department. The volunteers have been providing this service for the past 115 years. Taxpayers are charged for fire services on their tax bills. EMS/rescue service is also provided by the Edwards Fire Department, but municipal officials report that ambulance/EMS coverage is “getting to be a big problem.”

Key metrics and information, per the Fire Chief:

¹⁰ CGR was told by the Fire Chief that the department’s volunteers are not certified to provide fire inspections, and have never provided them.

- Amount raised through taxes to support the fire service has remained at \$57,500 for approximately five years. Donations are minimal, and the department believes that as a fire district it is prohibited from fund raising activities.
 - Costs to heat the fire department building are about \$10,000 annually, or more than 17% of the total budget.
- 35 fire calls in 2009 – 10 for structure fires; remainder MVA, search and rescue, wild land fires, etc. Of the 35 fire calls, about 10 were mutual aid calls. Ten structure fires is considered a high number and has not been typical for the department. The number may have been up last year due to issues that may be related to the economy (e.g., delayed service calls, use of unsafe methods to heat homes) and other unknown factors.
- For many years the department received about 70 calls for EMS service a year. In 2009, this number jumped to 204, and is likely to be above 200 for 2010. The department has one volunteer with Advanced Life Support (ALS) training; nine EMTs, and other members have basic-level training. The department converted to providing ALS service in mid-2008, which has been responsible for the spike in calls for service when an ALS ambulance is needed locally or in nearby communities. The person with ALS training works from 10 p.m. to 8 a.m. and is unavailable during those hours, but still handled about 70% of the 204 EMS calls for service in 2009. His ALS certification expires in January 2011 and the department is concerned about “burn out” for this individual.
- 42 volunteers on the roster – but the core group responding to fire and EMS calls totals about 30. During daytime hours, only about five of the core members are available to respond to calls. Of the 30, eight are certified interior firefighters, and all others are trained to operate all equipment owned by the department. An ideal roster would be 50 members.
- Equipment / year /estimated resale value/ and information on debt, if applicable:
 - Engine/pumper (1993) – estimated value is no more than \$30,000
 - Tanker (1996) – estimated value \$30,000

- Engine (2005) – estimated value at or above \$140,000. Initially purchased for \$220,000 but FEMA paid about \$180,000 of the total.
 - Ambulance (1995) – estimated value is \$50,000, and currently have \$38,000 debt for this vehicle
 - Dodge Brush Truck (2001) -- \$30,000
 - Boat (1995) – \$1,000
- Key challenges facing the volunteer fire service: there is a need for additional new gear, radio replacements, and within a couple of years there will be a need to replace the 1993 engine/pumper.

Other Information

- The Village contributes \$250 a year to the senior citizen's club for member travel. The Town does not contribute.
- The Town and Village split the cost of Christmas decorations in the community – typically totaling about \$1,000.
- The Town pays costs related to Memorial Day expenses (e.g., parade, veterans flags), typically totaling \$600 annually.
- According to the Village and the Town, there are few (if any) major differences between existing Village and Town laws. In addition, the zoning and land regulations are similar.

Retirees

- There are currently no Village retirees receiving benefits from the municipalities. The Town is paying health benefits for two retired employees, a retired librarian and a retired highway superintendent. The cost of health insurance for each is \$465.68 per month (or just over \$5,588 annually for each retiree). This cost is included in Library fund expenses for the retired librarian, and in the Townwide general fund expense for the retired highway superintendent.
- Two Town Highway employees who are near retirement have accumulated 180 sick days that can be converted to cash upon retirement. If they retired today, it would cost the Town \$24,800 for each, based on their current wages. The Town does set aside funds for sick day accumulation in its budget to help cover potential costs for unionized Highway employees.

- Notes regarding the current contract between the Town and Teamsters Local 687, effective through year-end 2011:
 - Union employees are now limited to 30 days accumulated sick time (if hired after 1984)
 - If the union employee opts for other than single coverage health insurance (which is 100% paid by the Town), the employee pays 15% of the cost of the difference between single and two-person and single and family, whichever is applicable.

APPENDIX A
Inventory of Equipment – Village of
Edwards

**VILLAGE OF EDWARDS
2010 INVENTORY**

EQUIPMENT	CONDITION	HOURS
2002 CAT 416D BACKHOE / LOADER	GOOD	1532
2000 JOHN DEERE 425 TRACTOR WITH CAB, SNOWBLOWER, MOWER DECK	GOOD	
3.5 HP PUSH MOWER	NEW	
3.5 HP PUSH MOWER	POOR	
ELECTRIC CEMENT MIXER (1 BAG)	GOOD	
MAGAKIST HOT WATER FROZEN PIPE THAWING MACHINE	NEW	
(1) STIHL FS 90 PRO WEEDEATERS WITH POWER BROOM	NEW	
HOMELITE DIAPHRAGM PUMP(NEW HONDA 4HP)	GOOD	
WACKER VIBRATOR PLATE TAMPER	GOOD	
272 HUSKY DEMO SAW	GOOD	
STIHL TS 700 DEMO SAW	NEW	5/1/07
1" 4 STROKE HONDA WATER PUMP (FLOWERS)	NEW	5/1/07
(2) STIHL FS 85 PRO WEEDEATERS WITH POWER BROOM	NEW	
HOMEMADE POWER CEMENT SCREED	GOOD	
ELLIOTT 25 KW TRAILER MOUNTED GAS POWERED GENERATOR	NEW - For water & Sewer plants as emergency.	55
15 KW GENERATOR (RUNS BUT NEEDS TO BE LOAD TESTED)	GOOD	
HOMELITE WATER PUMP (FLOWERS)	POOR	
MUELLER TAPPING MACHINE (COMPLETE WITH 10", 8", 6", 4", SADDLE) 3/4" & 1" TAP & 3/4" & 1" DRILL)	GOOD	
PVC HAND SAW		
FLUKE MULTI- METER KIT	NEW	

MATERIALS

- all stored at water storage barn

- 40' OF 6" SDR SEWER PIPE
- 20' OF 10" DUCTILE IRON WATER MAIN
- 20' OF 8" DUCTILE IRON WATER MAIN
- 20' OF SCH. 40 4" PVC
- 80' OF 4" SDR SEWER PIPE
- (2) 10" COUPLINGS
- (2) 8" COUPLINGS
- (2) 10" REPAIR BANDS
- (2) 8" REPAIR BANDS
- (4) 4" FURNCO PVC TO PVC
- (4) 4" FURNCO PVC TO CLAY
- (4) 4" FURNCO PVC TO ASBESTOS
- (4) 4" FURNCO PVC TO CEMENT
- (4) 4" PVC GLUE COUPLINGS
- 100' 3/4" SOFT COPPER
- (22) 5/8" NEW WATER METERS
- (24) BYPASS PIPES FOR DELETING METER
- (4) CAST IRON WATER SHUT OFF BOXES
- (24) RODS FOR SHUT OFF
- (12) NEW COVERS FOR SHUT OFF
- (10) 3/4" TAPPING SHUT OFF
- (10) 3/4" CONNECTORS
- (10) 3/4" SHUT OFF
- (10) 3/4" SS INSERTS

200' CTS HTPPE 3/4" PLASTIC WATER LINE
(8) 50' LENGTHS OF 1 1/2" FIRE HOSE
(4) 50' LENGTH OF 3" FIRE HOSE

(2) SPARE E-ONE GRINDER PUMPS

REBUILT - *Seven Rpt Station*

APPENDIX B

Inventory of Equipment – Town of Edwards

TOWN OF EDWARDS HIGHWAY DEPT.
INVENTORY OF EQUIPMENT & TOOLS
12/31/09

<u>YEAR</u>	<u>ITEMS</u>	<u>CONDITION</u>	<u>MILES/HRS</u>
TRUCKS			
2010	PETERBILT-367 DUMP BOX,SANDER COMBO,PLOW ,WING	NEW	1861
2004	MACK GRANITE DUMP BOX,SANDER COMB.PLOW,WING	GOOD	117,699
1999	MACK R MODEL DUMP BOX, SANDER COMB. PLOW,WING	GOOD	109,809
1995	L- 9000 FORD DUMP BOX,SANDER COMB. PLOW,WING	GOOD	109,741
1992	L-8000 FORD DUMP TRUCK, PLOW,WING	GOOD	103,103
1988	L-9000 FORD DUMP TRUCK ,PLOW,WING	FAIR	191,063
1984	L-9000 FORD DUMP TRUCK	FAIR	175,560
1984	CHEV. BUCKET TRUCK	GOOD	92,655
1967	F-750 FORD TANKER - PUMPER (FIRETRUCK)	GOOD	26,665
1996	GMC MINI-BUS	FAIR	132,002
2002	FORD F-150 PICKUP TRUCK	GOOD	148,415
1993	GMC MINI-BUS (BAD MOTOR)	JUNK	
EQUIPMENT			
2009	AIR FLO 10' HYDRAULIC SANDER BODY	NEW	
2002	CAT 928G RUBBER TIRE LOADER	GOOD	4129 HRS
2002	CAT 416D BACKHOE	NEW	1532 HRS
1997	N-H TRACTOR 6640	GOOD	3272 HRS
1994	WOODCHUCK CHIPPER	GOOD	606 HRS
2001	HONDA EB-11000 WATT 20 HP GENERATOR	GOOD	
1974	CAT 120 GRADER WITH WING PLOW	FAIR	3478 HRS
1992	HEIL 10' DUMP BOX (RUSTED OUT)	POOR	
1967	53T BROOM	FAIR	OLD
2001	AIR-FLO HYDRAULIC 10' SANDER BODY	GOOD	
1994	AIR-FLO HYDRAULIC 10' SANDER BODY(REBUILT 2002)	FAIR	
1978	20' WISCONSIN EQUIPMENT TRAILER (NEW TIRES 2002)	FAIR	
1997	WOODS HS-106 BRUSH HOG MOWER	GOOD	
1988	LE-ROI 185 AIR COMPRESSOR	GOOD	905 HRS
1996	9' YORK RAKE	GOOD	

PLOW EQUIPMENT

VIKING ONE WAY NOSE PLOW 11'	POOR
VIKING WING PLOW	POOR
FRINK WING PLOW	POOR
FRINK ONE WAY NOSE PLOW 12'	POOR
FRINK V- PLOW WITH BLADES	POOR
(10) SETS OF CARBIDE BLADES	NEW
(9) WING & COVER BLADES	NEW
(6) CAST IRON PLOW SHOES	NEW
(6) NOSE IRONS	NEW
(6) CAST IRON WING SHOES	NEW
(2) SPRING LOADED TOP PUSH POLES	GOOD
(2) SOLID BOTTOM PUSH POLES	NEW
(2) SOLID BOTTOM PUSH POLES	USED
(1) PROLINE SANDER CHAIN (30 FT)	NEW
(1) PROLINE SANDER CHAIN (30 FT)	USED
(1) HEIL SANDER CHAIN (20 FT)	USED
(1) AIR FLO SANDER CHAIN (20 FT)	NEW
(1) PROLINE CROSS CONVEYOR SANDER CHAIN (10 FT)	NEW
(2) PROLINE CROSS AUGERS	NEW
(2) PROLINE CROSS AUGERS (REBUILT)	USED
(1) PROLINE CROSS CONVEYOR SHUTE ASSEMBLY	USED
(1) PROLINE CROSS CONVEYOR SHUTE ASSEMBLY	USED
(2) CROSS CONVEYOR CHAINS	USED

TOOLS

(1) SAND BLASTER	GOOD
(1) I-R 1/2" DRIVE AIR IMPACT	POOR
(1) LINCOLN AC- DC 250 AMP WELDER	GOOD
(1) OXYGEN- ACETYLENE TORCH KIT (11/06)	NEW
(1) SET 225 PIECE SEARS TOOL SET	GOOD
(1) DRILL INDEX 1/8 - 1/2 SEARS	POOR
(1) SET 3/8" DRIVE SOCKETS 3/8" - 1"	POOR
(1) SET 1/2" DRIVE SOCKETS 3/8" - 1"	POOR
(1) SET 3/4" DRIVE SOCKETS 15/16" - 2"	POOR
(1) SET END WRENCHES 3/8" - 2"	GOOD
(1) SET END WRENCHES 3/8" - 1 1/4"	GOOD
(1) TRANSMISSION JACK	GOOD
(1) 30 TON BOTTLE JACK	NEW
(1) 20 TON BOTTLE JACK	NEW
(1) 20 TON BOTTLE JACK	GOOD
(1) 12 TON BOTTLE JACK	GOOD
(1) 24" PIPE WRENCH	GOOD
(1) TIRE GAUGES	GOOD
(1) STIHL MS460 STIHL CHAINSAW	NEW
(2) STIHL MS 360 CHAINSAWS	NEW
(1) STIHL MS 192T ARBORIST SAW	NEW
(1) HIGH PRESSURE HOT WATER WASHER (NEW 10/08)	NEW

**FASTENAL BOLT BIN 1/4" - 7/8" GRADE 5 BOLTS
 FASTENAL TRAYS (WIRE TIES, SELF TAPPING SCREWS, COTTER PINS, ROLL PINS
 HITCH PINS, BATTERY LUGS, ASS. DRIVERS, GREASE FITTINGS)**

SAFETY

- (6) REFLECTIVE BARRELS
- (50) CONES
- (4) BARRICADES - ROAD CLOSED
- (6) MEN WORKING SIGNS WITH STANDS
- (2) FLAG MAN SIGNS
- (2) MOWING AHEAD SIGNS WITH STANDS
- (2) STOP/SLOW PADDLE SIGNS

TIRES & RIMS

NEW

- (2) 12R-22.5 FRONT TIRE ON DAYTON RIM
- (2) 12R-22.5 REAR TIRE ON DAYTON RIM
- (2) 12R -22.5 REAR TIRE ON BUDD WHEEL
- (1) 425 65R 22.5 FRONT TIRE ON BUDD WHEEL

USED

- (4) 12R-22.5 FRONT TIRE ON DAYTON RIM
- (6) 12R-22.5 REAR TIRE ON DAYTON RIM

SHOP TOOLS

(3) 6 WHEEL CREEPER
(1) 3/4" DRIVE (INGER. RAND) AIR IMPACT (2002)
(1) MILLER 251 WIRE FEED WELDER
(1) 25 TON AIR / HYDRALIC JACK
(1) 16" DELTA DRILL PRESS
(1) 3 GALLON PUMP SPRAYER
(2) AIR REGULATORS
(3) TIN SNIPS (WISS - RIGHT,LEFT ,STRAIGHT)
(1) 6" DRILL PRESS VISE (WILTON MODEL #1460)
(3) ALLEN KEK PACKS
(1) ROTARY BARREL PUMP
(2) 6 TON JACK STANDS
WEATHER WATCH (2004 MACK)
(2) 33MM SOCKETS (2004 MACK)
(1) MULTI- METER
(1) PICK SET
(1) SET OF BOLT ON FORKS (LOADER , BACKHOE)
(1) 8" DEWALT BENCH GRINDER
(2) INFRARED LASER THERMOMETER
CRAFTSMAN ROLLING TOOL BOX (2 PIECE)
SET OF SCREWDRIVERS
1/2 DRIVE SET OF 12 POINT SOCKETS
3/8 DRIVE SET OF 12 POINT SOCKETS
CHISEL & PUNCH SET
3/4 DRIVE S&K SOCKET SET
(2)- MOTOROLA PORTABLE RADIO WITH CHARGERS
6" DIGITAL CALIPER
MAGNETIC BASE & DIAL INDICATOR
(2) 50' 3/8" RETRACTABLE AIR HOSE REELS
(2) 50' RETRACTABLE EXTENTION CORDS
(2) 25' FLORESCENT LIGHT CORDS
8 PIECE METRIC NUT DRIVER SET
8 PIECE STANDARD NUT DRIVER SET
600' 5/8 BULL ROPE (TREE ROPE) 18,000 LB TENSILE
ARMSTONG 1/2" DRIVE RATCHET
ARMSTONG 3/8" DRIVE RATCHET
ARMSTONG 1/4" DRIVE RATCHET
SLACK ADJUSTER PULLER
(5) 4' POINTED PRY BARS (IN TRUCKS)
1/2" DRIVE INGERSOL RAND AIR IMPACT
3/8" INGERSOL RAND AIR DRILL
6' FIBERGLASS STEP LADDER
8' FIBERGLASS STEP LADDER
14' FIBERGLASS STEP LADDER
3/8" DRIVE INGERSOL RAND AIR RATCHET
(1) MECHANIC'S ROLLING STOOL
(1)NUMATIC TIRED CREAPER
SET OF SCREWDRIVERS (12)
ROTARY BARREL PUMP
(1) 8 QUART OIL FILL CAN
(1) 4 QUART OIL FILL CAN
(2) LINCOLN HAND PUMP GRESE GUNS
SET OF PRYBARS(4)
U-JOINT PULLER/PUSHER
(1) 8 PIECE SET OF FILES
(1) 66 PIECE METRIC TAP & DIE SET
(1) 36" ADJUSTABLE PRY BAR
SET OF (4) PRY BARS
(1) LINCOLN AIR GREASE GUN
(1) POSI-LOCK 2 JAW PULLER
(1) 30 TON - OTC BOTTLE JACK
(1) 20 TON -KT 20 TON BOTTLE JACK

- (1) 3 TON OTC FLOOR JACK
- (1) 3/4" DRIVE (INGER. RAND) AIR IMPACT (2008)
- (1) 1/2" DRIVE (INGER.RAND) AIR IMPACT (2009)
- (1) TIRE CHANGER WHEEL DOLLY
- (1) SET GREY TOOLS 1/2" DRIVE DEEP 10MM-36MM
- (2) 150 GAL. BULK OIL TANKS (NOCO FILLED)

APPENDIX C
**FY 2008-09 – 2010-11 Budget Information –
Village of Edwards**

Village of Edwards Revenues 2008-09 to 2010-11

ACCOUNT	ACCT#	2008-09	2009-10	2010-11
REVENUES GENERAL				
Real Property Taxes and Tax Items				
REAL PROPERTY TAXES	A1001	\$34,432	\$34,302	\$46,977
REAL PROPERTY: P.I.L.O.T.	A1081	\$332	\$389	\$350
INT/ PEN/ TAX	A1090	\$540	\$1,762	\$599
TOTAL Real Property Taxes and Tax Items		\$35,304	\$36,453	\$47,926
Non Property Taxes				
SALES TAX	A1120	\$51,517	\$49,247	\$40,000
UTILITIES TAX	A1130	\$2,813	\$2,596	\$2,500
TOTAL Non Property Taxes		\$54,330	\$51,843	\$42,500
Culture and Recreation				
YOUTH RECREATION OTHER GOV.	A2350	\$750	\$750	\$750
TOTAL Culture and Recreation		\$750	\$750	\$750
Use of Money and Property				
EARNED INTEREST	A2401	\$18	\$0	\$15
RENTAL OF PROPERTY	A2410	\$10	\$0	\$10
TOTAL Use of Money and Property		\$28	\$0	\$25
Licenses and Permits				
BUILDING PERMITS	A2590	\$381	\$797	\$300
TOTAL Licenses and Permits		\$381	\$797	\$300
Miscellaneous				
REFUND- PRIOR YEAR EXP.	A2701	\$0	\$450	\$449
UNCLASSIFIED	A2770	\$901	\$108	\$0
TOTAL Miscellaneous		\$901	\$558	\$449
General Government				
GENERAL PURPOSE	A3001	\$7,225	\$7,225	\$7,225
MORTGAGE TAX	A3005	\$961	\$418	\$900
TOTAL General Government		\$8,186	\$7,643	\$8,125
Transportation				
C.H.I.P.	A3501	\$10,791	\$5,848	\$13,000
TOTAL Transportation		\$10,791	\$5,848	\$13,000
Culture and Recreation				
JOINT YOUTH	A3820	\$613	\$490	\$200
TOTAL Culture and Recreation		\$613	\$490	\$200
Interfund Transfers				
INTERFUND TRANSFERS	A5031	\$12,737	\$0	\$7,200
TOTAL Interfund Transfers		\$12,737	\$0	\$7,200
TOTAL GENERAL REVENUE		\$124,021	\$104,382	\$120,475
WATER REVENUES				
Home and Community Services				
UNMETERED WATER SALES	FX2142	\$43,477	\$46,129	\$43,000
PENALTY	FX2148	\$1,536	\$250	\$1,000
TOTAL Home and Community Services		\$45,013	\$46,379	\$44,000
Use of Money and Property				
EARNED INTEREST	FX2401	\$516	\$67	\$1,000
TOTAL Use of Money and Property		\$516	\$67	\$1,000
TOTAL WATER REVENUES		\$45,529	\$46,446	\$45,000

Village of Edwards Revenues 2008-09 to 2010-11

ACCOUNT	ACCT#	2008-09	2009-10	2010-11
SEWER REVENUES				
Home and Community Services				
SEWER RENTS	G2122	\$51,721	\$41,003	\$50,000
PENALTY	G2128	\$1,808	\$283	\$1,500
TOTAL Home and Community Services		\$53,529	\$41,286	\$51,500
Use of Money and Property				
EARNED INTEREST	G2401	\$43	\$41	\$25
TOTAL Use of Money and Property		\$43	\$41	\$25
TOTAL SEWER REVENUES		\$53,572	\$41,327	\$51,525
Total General Fund Revenues		\$124,021	\$104,382	\$120,475
Total Water Revenues		\$45,529	\$46,446	\$45,000
Total Sewer Revenues		\$53,572	\$41,327	\$51,525
Grand Total Revenues		\$223,122	\$192,155	\$217,000

Village of Edwards Expenditures 2008-09 to 2010-11

ACCOUNT	ACCT#	2008-09 Actual	2009-10 Actual	2010-11 Budget
EXPENDITURES GENERAL				
Legislative				
TRUSTEES SALARY	A1010.1	\$4,000	\$4,000	\$4,000
TOTAL Legislative		\$4,000	\$4,000	\$4,000
Executive				
PERSONAL SERVICE	A1210.1	\$2,700	\$2,700	\$0
TOTAL Executive		\$2,700	\$2,700	\$0
Finance				
PERSONAL SERVICE	A1325.1	\$11,150	\$11,150	\$11,150
CONTRACTUAL	A1325.4	\$3,821	\$3,733	\$5,000
TOTAL Finance		\$14,971	\$14,883	\$16,150
Municipal Staff				
LEGAL CONTRACTUAL	A1420.4	\$2,914	\$2,403	\$1,500
ELECTIONS CONTRAC	A1450.4	\$340	\$350	\$300
TOTAL Municipal Staff		\$3,254	\$2,753	\$1,800
Special Items				
UNALLOCATED INSURANCE	A1910.4	\$5,720	\$5,732	\$7,000
ASSOCIATION DUES	A1920.4	\$856	\$877	\$1,000
OTHER GENERAL GOV'T SUPPORT	A1989.4	\$20,200	\$20,200	\$20,200
TOTAL Special Items		\$26,776	\$26,809	\$28,200
Other Public Safety				
PERSONAL SERVICE	A3620.1	\$1,833	\$2,000	\$2,000
SAFETY PROGRAM CONTRACTUAL	A3620.4	\$80	\$90	\$500
TOTAL Other Public Safety		\$1,913	\$2,090	\$2,500
Highway				
CONTRACTUAL	A5110.4	\$21,114	\$9,400	\$13,475
HIGHWAY LIGHTS	A5182.4	\$8,757	\$9,170	\$10,000
TOTAL Highway		\$29,871	\$18,570	\$23,475
Economic Opportunity and Development				
SENIORS CONTRACT	A6772.4	\$0	\$0	\$250
TOTAL Economic Opportunity and Development		\$0	\$0	\$250
Recreation				
JOINT YOUTH PROGRAM CONTRACTUAL	A7320.4	\$4,264	\$4,375	\$4,500
TOTAL Recreation		\$4,264	\$4,375	\$4,500
Culture				
CELEBRATIONS CONTRACTUAL	A7550.4	\$986	\$66	\$1,000
TOTAL Culture		\$986	\$66	\$1,000
REFUSE/GARBAGE				
CONTRACT	A8140.4	\$0	\$0	\$750
TOTAL REFUSE/GARBAGE		\$0	\$0	\$750
Community Environment				
CONTRACTUAL-TREE	A8560.4	\$0	\$0	\$1,000
RESTORE NY	A8668.0	\$0	\$0	\$8,900
TOTAL Community Development		\$0	\$0	\$9,900
Employee Benefits				
EMPLOYEE BENEFITS STATE RETIREMENT	A9010.8	\$1,648	\$1,731	\$2,500
SOCIAL SECURITY	A9030.8	\$2,256	\$1,519	\$1,600
WORKMEN'S COMP.	A9040.8	\$2,177	\$2,171	\$2,500
TOTAL Employee Benefits		\$6,081	\$5,421	\$6,600
Debt Service				
MAIN ST. PAVING	A9785.6	\$55,000	\$40,000	\$29,250
MAIN ST. PAVING	A9785.7	\$6,154	\$2,773	\$1,600
TOTAL Debt Service		\$61,154	\$42,773	\$30,850
TOTAL GENERAL EXPENDITURES		\$155,970	\$124,440	\$129,975

Village of Edwards Expenditures 2008-09 to 2010-11

ACCOUNT	ACCT#	2008-09 Actual	2009-10 Actual	2010-11 Budget
WATER EXPENDITURES				
Special Items				
CONTRACTUAL	FX1920.4	\$0	\$216	\$225
TN OF EDWARDS/DANC	FX1989.4	\$7,500	\$2,500	\$17,000
CONTINGENCY	FX1990.4	\$0	\$17,050	\$15,000
TOTAL Special Items		\$7,500	\$19,766	\$32,225
Water				
CONTRACTUAL	FX8310.4	\$230	\$0	\$1,075
PERSONAL SERVICE	FX8320.1	\$5,300	\$6,475	\$0
EQUIPMENT	FX8320.2	\$0	\$0	\$2,700
CONTRACTUAL	FX8320.4	\$13,981	\$17,489	\$15,000
EQUIPMENT	FX8340.2	\$0	\$0	\$200
CONTRACTUAL	FX8340.4	\$0	\$0	\$1,200
TOTAL Water		\$19,511	\$23,964	\$20,175
Employee Benefits				
S .S. + MEDICARE	FX9030.8	\$405	\$495	\$0
TOTAL Employee Benefits		\$405	\$495	\$0
Debt Service				
NYSEFC 9TH 02/25/2011	FX9710.6	\$17,000	\$17,000	\$17,000
TOTAL Debt Service		\$17,000	\$17,000	\$17,000
Interfund Transfers				
GENERAL FUND TRANSFER	FX9901.9	\$3,600	\$0	\$3,600
TOTAL Interfund Transfers		\$3,600	\$0	\$3,600
TOTAL WATER EXPENDITURES		\$48,016	\$61,225	\$73,000
SEWER EXPENDITURES				
Special Items				
TN OF EDWARDS/DANC CONTRACTUAL	G1989.4	\$7,500	\$7,500	\$17,000
TOTAL Special Items		\$7,500	\$7,500	\$17,000
Sewage				
ADMINISTRATION CONTRACTUAL	G8110.4	\$862	\$375	\$1,000
SANITARY SEWER CONTRACTUAL	G8120.4	\$432	\$573	\$500
TREATMENT & DISPOSAL PERSONAL SERVICE	G8130.1	\$4,700	\$4,380	\$0
TREATMENT & DISPOSAL CONTRACTUAL	G8130.4	\$22,132	\$33,221	\$16,425
TOTAL Sewage		\$28,126	\$38,549	\$17,925
Employee Benefits				
EMPLOYEE BENEFITS S.S. + MEDICARE	G9030.8	\$359	\$335	\$0
TOTAL Employee Benefits		\$359	\$335	\$0
Debt Service				
DEBT PRINCIPAL	G9710.6	\$0	\$0	\$14,100
DEBT INTEREST	G9710.7	\$0	\$0	\$20,900
TOTAL Debt Service		\$0	\$0	\$35,000
Interfund Transfers				
OTHER FUND TRANSFER GENERAL FUND	G9901.9	\$3,600	\$0	\$3,600
TOTAL Interfund Transfers		\$3,600	\$0	\$3,600
TOTAL SEWER EXPENDITURES		\$39,585	\$46,384	\$73,525
Total General Fund Expenditures		\$155,970	\$124,440	\$129,975
Total Water Expenditures		\$48,016	\$61,225	\$73,000
Total Sewer Expenditures		\$39,585	\$46,384	\$73,525
Grand Total Expenditures		\$243,571	\$232,049	\$276,500

APPENDIX D
**FY 2008 – 2010 Budget Information – Town
of Edwards**

Town of Edwards Revenues 2008 to 2010

ACCOUNT	ACCT#	2008 Actual	2009 Actual	2010 Budget
REVENUES GENERAL				
Real Property Taxes and Tax Items				
REAL PROPERTY TAXES	A1001	\$172,736	\$185,274	\$176,222
REAL PROPERTY: P.I.L.O.T.	A1081	\$1,668	\$1,382	\$600
INT/ PEN/ TAX	A1090	\$2,933	\$640	\$2,000
TOTAL Real Property Taxes and Tax Items		\$177,337	\$187,296	\$178,822
Non Property Taxes				
SALES TAX	A1120	\$71,622	\$66,648	\$65,000
TOTAL Non Property Taxes		\$71,622	\$66,648	\$65,000
General Government				
CLERK FEES	A1255	\$484	\$663	\$500
TOTAL General Government		\$484	\$663	\$500
Home and Community Services				
SALE OF CEMETERY LOTS	A2190	\$2,300	\$700	\$500
TOTAL Home and Community Services		\$2,300	\$700	\$500
Culture and Recreation				
OTHER GOV. TRANSPORTATION	A2300	\$5,000	\$0	\$5,000
YOUTH RECREATION OTHER GOV.	A2350	\$750	\$750	\$750
MSC. REVENUE OTHER GOVTS	A2389	\$0	\$4,718	\$0
TOTAL Culture and Recreation		\$5,750	\$5,468	\$5,750
Use of Money and Property				
EARNED INTEREST	A2401	\$889	\$136	\$500
RENTAL OF PROPERTY	A2410	\$0	\$0	\$0
TOTAL Use of Money and Property		\$889	\$136	\$500
Licenses and Permits				
DOG LICENSES	A2544	\$941	\$1,036	\$1,000
TOTAL Licenses and Permits		\$941	\$1,036	\$1,000
Fines and Forfeitures				
COURT FUNDS	A2610	\$8,083	\$13,950	\$6,000
TOTAL		\$8,083	\$13,950	\$6,000
Miscellaneous				
REFUND- PRIOR YEAR EXP.	A2701	\$5,071	\$2,907	\$1,703
UNCLASSIFIED	A2770	\$21,815	\$2,000	\$0
TOTAL Miscellaneous		\$26,886	\$4,907	\$1,703
General Government				
GENERAL PURPOSE	A3001	\$6,522	\$6,522	\$6,522
MORTGAGE TAX	A3005	\$2,861	\$10,996	\$7,500
STAR PROGRAM	A3040	\$259	\$0	\$0
ST. AID RECORDS MGMT. GRANT	A3060	\$5,680	\$632	\$0
TOTAL General Government		\$15,322	\$18,150	\$14,022
Transportation				
SALT STORAGE	A3589	\$9,102	\$0	\$9,102
TOTAL Transportation		\$9,102	\$0	\$9,102
Culture and Recreation				
JOINT YOUTH	A3820	\$324	\$671	\$250
STATE AID CULTURE & REC-CAPITAL PROJ	A3897	\$0	\$23,469	\$0
TOTAL Culture and Recreation		\$324	\$24,140	\$250
Interfund Transfers				
INTERFUND TRANSFERS	A5031	\$0	\$10,000	\$0
TOTAL Interfund Transfers		\$0	\$10,000	\$0
TOTAL GENERAL REVENUE		\$319,040	\$333,094	\$283,149

Town of Edwards Revenues 2008 to 2010

ACCOUNT	ACCT#	2008 Actual	2009 Actual	2010 Budget
GENERAL OUTSIDE VILLAGE - REVENUES				
Real Property Taxes and Tax Items				
REAL PROPERTY TAXES	B1001	\$3,388	\$3,613	\$3,614
TOTAL Real Property Taxes and Tax Items		\$3,388	\$3,613	\$3,614
Licenses and Permits				
BUILDING PERMITS	B2555	\$1,821	\$1,852	\$1,200
PERMITS OTHER	B2590	\$100	\$0	\$0
TOTAL Licenses and Permits		\$1,921	\$1,852	\$1,200
TOTAL GENERAL OUTSIDE VILLAGE REVENUES		\$5,309	\$5,465	\$4,814
HIGHWAY - TOWNWIDE REVENUES				
Real Property Taxes and Tax Items				
REAL PROPERTY TAXES	DA1001	\$164,020	\$260,500	\$218,900
TOTAL Real Property Taxes and Tax Items		\$164,020	\$260,500	\$218,900
Culture and Recreation				
TRANSPORTATION SERVICES OTHER GOVTS	DA2300	\$29,420	\$39,792	\$30,200
SNOW REMOVAL SERVICES OTHER GOVTS	DA2302	\$264,068	\$319,518	\$258,400
TOTAL Culture and Recreation		\$293,488	\$359,310	\$288,600
Use of Money and Property				
INTEREST EARNINGS	DA2401	\$548	\$209	\$500
TOTAL Use of Money and Property		\$548	\$209	\$500
Sales of Property and Compensation for Loss				
SALES OF SCRAP	DA2650	\$3,291	\$489	\$700
MINOR SALES	DA2655	\$12,381	\$6,034	\$6,500
SALES EQUIPMENT	DA2665	\$3,690	\$0	\$0
INSURANCE RECOVERIES	DA2680	\$0	\$3,673	\$0
TOTAL Sales of Property and Compensation for Loss		\$19,362	\$10,196	\$7,200
Miscellaneous				
UNCLASSIFIED	DA2770	\$447	\$640	\$0
TOTAL Miscellaneous		\$447	\$640	\$0
Transportation				
STATE AID HIGHWAY CAPITAL PROJECTS	DA3591	\$0	\$9,102	\$0
TOTAL Transportation		\$0	\$9,102	\$0
Interfund Transfers				
INTERFUND TRANSFERS	DA5031	\$0	\$10,000	\$0
TOTAL Interfund Transfers		\$0	\$10,000	\$0
Proceeds of Long Term Obligations				
BOND ANTICIPATION NOTES	DA5730	\$20,000	\$173,188	\$0
TOTAL Proceeds of Long Term Obligations		\$20,000	\$173,188	\$0
TOTAL HIGHWAY TOWNWIDE REVENUES		\$497,865	\$823,145	\$515,200

Town of Edwards Revenues 2008 to 2010

ACCOUNT	ACCT#	2008 Actual	2009 Actual	2010 Budget
HIGHWAY - OUTSIDE VILLAGE REVENUES				
Real Property Taxes and Tax Items				
REAL PROPERTY TAXES	DB1001	\$50,750	\$26,700	\$94,700
TOTAL Real Property Taxes and Tax Items		\$50,750	\$26,700	\$94,700
Non Property Taxes				
SALES TAX	DB1120	\$68,526	\$66,552	\$65,000
TOTAL Non Property Taxes		\$68,526	\$66,552	\$65,000
Culture and Recreation				
TRANSPORTATION SERVICES OTHER GOVTS	DB2300	\$0	\$1,720	\$0
TOTAL Culture and Recreation		\$0	\$1,720	\$0
Transportation				
C.H.I.P.	DB3501	\$97,788	\$60,199	\$60,000
TOTAL Transportation		\$97,788	\$60,199	\$60,000
Interfund Transfers				
INTERFUND TRANSFERS	DB5031	\$0	\$4,448	\$0
TOTAL Interfund Transfers		\$0	\$4,448	\$0
TOTAL HIGHWAY OUTSIDE VILLAGE REVENUES		\$217,064	\$159,619	\$219,700
LIBRARY - REVENUES				
Library				
REAL PROPERTY TAXES	A2082	-	-	\$25,461
OTHER REVENUES	A2082	-	-	\$17,700
TOTAL Library		\$0	\$0	\$43,161
TOTAL LIBRARY REVENUES		\$0	\$0	\$43,161
Total General Fund Revenues		\$319,040	\$333,094	\$283,149
Total General Outside Village Revenues		\$5,309	\$5,465	\$4,814
Total Highway Townwide Revenues		\$497,865	\$823,145	\$515,200
Total Highway Outside Village Revenues		\$217,064	\$159,619	\$219,700
Total Budgeted Revenues		\$1,039,278	\$1,321,323	\$1,022,863
Total Library Revenues		\$43,571	\$33,721	\$43,161
GRAND TOTAL Revenues		\$1,082,849	\$1,355,044	\$1,066,024

Town of Edwards Expenditures 2008 to 2010

ACCOUNT	ACCT#	2008 Actual	2009 Actual	2010 Budget
EXPENDITURES GENERAL				
Legislative				
BOARD MEMBERS SALARY	A1010.1	\$6,000	\$6,000	\$6,000
TOTAL Legislative		\$6,000	\$6,000	\$6,000
Judicial				
MUNICIPAL COURT SALARIES	A1110.1	\$13,022	\$17,405	\$13,673
MUNICIPAL COURT CAPITAL	A1110.2	\$0	\$4,256	\$9,198
MUNICIPAL COURT CONTRACTUAL	A1110.4	\$2,179	\$3,355	\$2,500
TOTAL Judicial		\$15,201	\$25,016	\$25,371
Executive				
SUPERVISOR SALARY	A1220.1	\$15,582	\$15,582	\$16,361
TOTAL Executive		\$15,582	\$15,582	\$16,361
Finance				
ASSESSOR SALARY	A1355.1	\$10,354	\$10,354	\$10,872
ASSESSOR CONTRACTUAL	A1355.4	\$623	\$1,590	\$1,200
FISCAL AGENTS FEES	A1380.4	\$0	\$26	\$0
TOTAL Finance		\$10,977	\$11,970	\$12,072
Municipal Staff				
TOWN CLERK SALARY	A1410.1	\$7,800	\$7,800	\$7,800
TOWN CLERK CONTRACTUAL	A1410.4	\$1,045	\$1,117	\$2,500
LEGAL CONTRACTUAL	A1420.4	\$1,676	\$2,179	\$8,500
RECORDS MGMT	A1460.1	\$902	\$1,720	\$0
TOTAL Municipal Staff		\$11,423	\$12,816	\$18,800
Shared Services				
BUILDING SALARY	A1620.1	\$0	\$1,165	\$1,300
BUILDING EQUIPMENT	A1620.2	\$0	\$0	\$1,500
BUILDING CONTRACTUAL	A1620.4	\$18,548	\$16,546	\$11,000
CONTRACTUAL PRINTING & MAILING	A1670.4	\$4,494	\$6,105	\$4,000
TOTAL Shared Services		\$23,042	\$23,816	\$17,800
Special Items				
UNALLOCATED INSURANCE	A1910.4	\$24,197	\$23,741	\$26,500
ASSOCIATION DUES	A1920.4	\$1,824	\$1,275	\$2,000
TOTAL Special Items		\$26,021	\$25,016	\$28,500
Animal Control				
DOG CONTROL SALARIES	A3510.1	\$3,684	\$3,684	\$3,868
DOG CONTROL CONTRACTUAL	A3510.4	\$375	\$275	\$500
TOTAL Animal Control		\$4,059	\$3,959	\$4,368
Other Public Safety				
SAFETY PROGRAM CONTRACTUAL	A3620.4	\$1,150	\$1,909	\$1,300
TOTAL Other Public Safety		\$1,150	\$1,909	\$1,300
Public Health Programs				
VITAL/ REGISTRAR STATISTICS CONTRACTUAL	A4020.4	\$575	\$575	\$575
TOTAL Public Health Programs		\$575	\$575	\$575
Highway				
HIGHWAY SUPT. SALARY	A5010.1	\$44,190	\$44,190	\$46,400
HIGHWAY GARAGE .1 SALARY	A5132.1	\$0	\$0	\$1,300
CONTRACTUAL	A5132.4	\$23,853	\$20,358	\$24,000
HIGHWAY LIGHTS-TRANSFERR TO SLD CONF	A5182.4	\$2,200	\$0	\$1,100
TOTAL Highway		\$70,243	\$64,548	\$72,800

Town of Edwards Expenditures 2008 to 2010

ACCOUNT	ACCT#	2008 Actual	2009 Actual	2010 Budget
Economic Opportunity and Development				
VETERANS SERVICE CONTRACTUAL	A6510.4	\$300	\$0	\$300
TOTAL Economic Opportunity and Development		\$300	\$0	\$300
Recreation				
JOINT YOUTH PROGRAM CONTRACTUAL	A7320.4	\$4,050	\$4,000	\$4,200
TOTAL Recreation		\$4,050	\$4,000	\$4,200
Culture				
HISTORIAN CONTRACTUAL	A7510.4	\$868	\$500	\$800
CELEBRATIONS CONTRACTUAL	A7550.4	\$1,241	\$373	\$1,000
TOTAL Culture		\$2,109	\$873	\$1,800
Special Services				
CEMETERIES CONTRACTUAL	A8810.4	\$6,616	\$7,893	\$8,500
COMMUNITY SERVICE CONTRACTUAL	A8989.4	\$1,529	\$1,047	\$1,600
TOTAL Special Services		\$8,145	\$8,940	\$10,100
Employee Benefits				
EMPLOYEE BENEFITS STATE RETIREMENT	A9010.8	\$5,000	\$6,000	\$6,000
SOCIAL SECURITY	A9030.8	\$7,963	\$8,684	\$8,500
UNEMPLOYMENT INS.	A9050.8	\$0	\$1,988	\$500
MEDICAL INSURANCE	A9060.8	\$26,364	\$25,954	\$29,500
TOTAL Employee Benefits		\$39,327	\$42,626	\$44,500
Debt Service				
DEBT PRINCIPAL	A9730.6	\$45,750	\$55,750	\$45,750
DEBT INTEREST	A9730.7	\$10,369	\$10,478	\$6,750
TOTAL Debt Service		\$56,119	\$66,228	\$52,500
Interfund Transfers				
TRANSFERS OTHER FUNDS	A9901.9	\$0	\$14,448	\$0
TOTAL Interfund Transfers		\$0	\$14,448	\$0
TOTAL GENERAL EXPENDITURES		\$294,323	\$328,322	\$317,347
GENERAL OUTSIDE VILLAGE - EXPENDITURES				
Other Public Safety				
CODE ENFORCEMENT SALARY	B3620.1	\$4,613	\$4,613	\$4,844
CONTRACTUAL	B3620.4	\$212	\$100	\$200
TOTAL Other Public Safety		\$4,825	\$4,713	\$5,044
General Environment				
JOINT PLANNING AND ZONING	B8020.4	\$182	\$245	\$500
TOTAL General Environment		\$182	\$245	\$500
TOTAL GENERAL OUTSIDE VILLAGE EXPENDITURES		\$5,007	\$4,958	\$5,544
HIGHWAY - TOWNWIDE EXPENDITURES				
Highway				
MACHINERY SALARIES	DA5130.1	\$19,177	\$20,080	\$28,000
MACHINERY CAPITAL	DA5130.2	\$2,971	\$23,768	\$12,000
MACHINERY CONTRACTUAL	DA5130.4	\$26,444	\$48,718	\$35,000
BRUSH AND WEEDS SALARIES	DA5140.1	\$6,384	\$6,677	\$7,000
BRUSH AND WEEDS EQUIPMENT	DA5140.2	\$0	\$765	\$3,000
BRUSH AND WEEDS CONTRACTUAL	DA5140.4	\$5,642	\$5,142	\$5,000
SNOW REMOVAL SALARIES	DA5142.1	\$117,305	\$97,467	\$100,500
SNOW REMOVAL CONTRACTUAL	DA5142.4	\$244,450	\$246,561	\$180,000
TOTAL Highway		\$422,373	\$449,178	\$370,500

Town of Edwards Expenditures 2008 to 2010

ACCOUNT	ACCT#	2008 Actual	2009 Actual	2010 Budget
Other Transportation				
OTHER TRANSPORTATION CONTRACTUAL	DA5680.4	\$0	\$645	\$0
TOTAL Other Transportation		\$0	\$645	\$0
Employee Benefits				
EMPLOYEE BENEFITS NYSR	DA9010.8	\$15,036	\$11,459	\$12,000
SOCIAL SECURITY	DA9030.8	\$10,239	\$8,955	\$11,500
EMPLOYEE BENEFITS-SICK DAYS	DA9040.8-1	\$5,000	\$0	\$15,000
UNEMPLOYMENT INSURANCE	DA9050.8	\$0	\$4,741	\$0
MEDICAL INSURANCE	DA9060.8	\$35,896	\$44,051	\$45,000
TOTAL Employee Benefits		\$66,171	\$69,206	\$83,500
Debt Service				
DEBT PRINCIPAL	DA9730.6	\$45,800	\$95,800	\$26,650
DEBT INTEREST	DA9730.7	\$2,263	\$1,534	\$4,350
TOTAL Debt Service		\$48,063	\$97,334	\$31,000
Interfund Transfers				
TRANSFERS OTHER FUNDS	DA9901.9	\$0	\$10,000	\$0
TOTAL Interfund Transfers		\$0	\$10,000	\$0
TOTAL HIGHWAY TOWNWIDE EXPENDITURES		\$536,607	\$626,363	\$485,000
HIGHWAY - OUTSIDE VILLAGE EXPENDITURES				
Highway				
REPAIRS & MAINTENANCE SALARIES CONTRACTUAL	DB5110.1	\$39,030	\$38,913	\$42,000
PERMANENT IMPROVEMENTS SALARIES CONTRACTUAL	DB5112.1	\$26,020	\$27,197	\$28,000
CONTRACTUAL	DB5110.4	\$17,777	\$14,783	\$30,000
CONTRACTUAL	DB5112.4	\$54,166	\$92,621	\$80,000
TOTAL Highway		\$136,993	\$173,514	\$180,000
Employee Benefits				
EMPLOYEE BENEFITS SOCIAL SECURITY	DB9030.8	\$5,176	\$5,088	\$5,500
MEDICAL INSURANCE	DB9060.8	\$24,250	\$22,581	\$25,500
TOTAL Employee Benefits		\$29,426	\$27,669	\$31,000
TOTAL HIGHWAY OUTSIDE VILLAGE EXPENDITURES		\$166,419	\$201,183	\$211,000
LIBRARY - EXPENDITURES				
Library				
LIBRARY EXPENDITURES	A7410.0	-	-	\$43,161
TOTAL Library		-	-	\$43,161
TOTAL LIBRARY EXPENDITURES		-	-	\$43,161
Total General Fund Expenditures		\$294,323	\$328,322	\$317,347
Total General Outside Village Expenditures		\$5,007	\$4,958	\$5,544
Total Highway Townwide Expenditures		\$536,607	\$626,363	\$485,000
Total Highway Outside Village Expenditures		\$166,419	\$201,183	\$211,000
Total Budgeted Expenditures		\$1,002,356	\$1,160,826	\$1,018,891
Total Library Expenditures		\$43,571	\$33,721	\$43,161
GRAND TOTAL Expenditures		\$1,045,927	\$1,194,547	\$1,062,052

APPENDIX E
Summary of Tax Exemptions – All
Properties Located in Edwards

Equalized Total Assessed Value 76,366,777

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	10	4,265,155	5.59
13500	TOWN - GENERALLY	RPTL 406(1)	13	1,606,289	2.10
13510	TOWN - CEMETERY LAND	RPTL 446	5	17,423	0.02
13650	VG - GENERALLY	RPTL 406(1)	8	12,777,113	16.73
13660	VG - CEMETERY LAND	RPTL 446	1	4,433	0.01
13850	BOCES	RPTL 408	1	111,753	0.15
18080	MUN HSNG AUTH-FEDERAL/MUN AID	PUB HSNG L 52(3)&(5)	1	1,241,649	1.63
25110	NONPROF CORP - RELIG(CONST PRI	RPTL 420-a	7	950,103	1.24
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	68,866	0.09
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	47,216	0.06
26100	VETERANS ORGANIZATION	RPTL 452	1	31,959	0.04
27350	PRIVATELY OWNED CEMETERY LAN	RPTL 446	1	7,010	0.01
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	5	81,856	0.11
41003	VETERANS EXEMPTION INCR/DECR	RPTL 458(5)	11	235,629	0.31
41121	ALT VET EX-WAR PERIOD-NON-COM	RPTL 458-a	26	190,081	0.25
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	26	321,902	0.42
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	11	170,984	0.22
41691	VOLUNTEER FIREFIGHTERS AND AM	RPTL 466-c,d,e,f,g,h&i	6	18,557	0.02
41700	AGRICULTURAL BUILDING	RPTL 483	3	156,804	0.21
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	19,402	0.03
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	8	58,041	0.08
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	2	116,987	0.15

Equalized Total Assessed Value 76,366,777

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	1	15,140	0.02
Total Exemptions Exclusive of System Exemptions:			151	22,514,352	29.48
Total System Exemptions:			0	0	0.00
Totals:			151	22,514,352	29.48

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____