

What Exists Report for the Village of Candor and Town of Candor: Report to the Community by the Dissolution Study Committee

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I. INTRODUCTION AND CONTEXT

In October 2009, the Village of Candor Board of Trustees received a petition with 149 signatures calling for a plan of dissolution of the Village government to be formulated and presented to Village voters at a referendum. For various reasons, the petition was declared invalid by the Village Clerk. However, the Village Board decided there was enough interest to move forward and conduct a dissolution study and plan.

The Board formed a Dissolution Study Committee (Committee) and charged the Committee with the development of a dissolution plan. The Dissolution Committee consists of the following members: Jerry Ahart , Bob Houck, Gwen Isham, Frank Musgrave, Fred Quinlan, and Teresa Twarz as Village members; and Butch Crowe and Steve Truesdail as Town members. Darlene Cobler, Town Supervisor and Steve Sparling, Village Mayor are both ad-hoc, non-voting members of the committee.

In April 2010, the Village engaged the Center for Governmental Research (CGR), an objective nonprofit policy research firm, to provide technical assistance to the Committee.¹

This report provides an overview of municipal services and financial information for the Village of Candor and the Town of Candor, New York. It constitutes the study's "What Exists Report," and presents relevant Village and Town service and fiscal metrics. We have incorporated data and information received through July 20, 2010. CGR, as the study consultant, developed this report on behalf of the Committee. This report will serve to establish a foundation for examining options for the future and is presented in four main sections:

I. Introduction and Context

- This section provides an overview of population trends, geographic size, and purpose of the study as stated above.

II. Where Your Tax Dollars Go

- Provides a financial overview of revenues and expenditures for the Village and the Town.

III. Town and Village Assets and Staffing

- Summary of the assets owned by the two municipalities and the level of staffing for each.

¹ The Village contract with CGR is in the amount of \$44,800. The Village of Candor has received a grant from the New York State Department of State under the Local Government Efficiency Grant (LGE) program to offset the cost of the study to village taxpayers.

IV. Overview of Village and Town Services

- Outlines the types and level of services provided by the Village and the Town within each major functional area.

Geographic Size and Location

The Town and Village are situated in Tioga County in the Southern Tier of New York State, about 18 miles south of Ithaca, NY. The Town of Candor is 94.5 square miles and the Village of Candor is .44 square miles, located near the center of the Town.

Village & Town Population

The Village of Candor has 794 residents and the Town of Candor has an estimated 4,344 residents.² Population trends are shown in Graph 1 and Table 1 that follow and show:

- 15% of the population of the Town of Candor resides within the Village.
- Village population has declined 13% since 1980.
- Population in the Town Outside of Village (TOV) increased 9% since 1980, but has started to decline as of 2000.

GRAPH 1

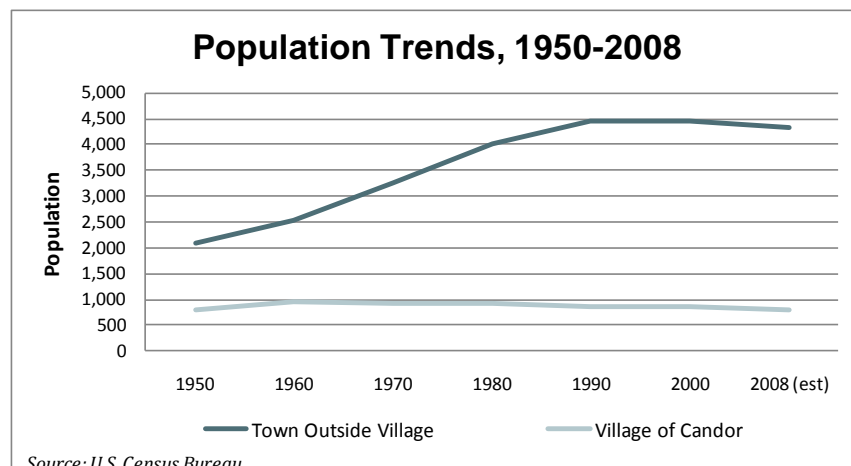


Table 1 below shows the population figures from 1950 to 2008 for the Town, Village, and the Town Outside of Village (TOV). Both the Village and Town populations have remained essentially flat, with the

² 2008, U.S. Census population estimates.

Village percentage of the Town declining from 18.6% in 1980 to 15.4% in 2008.

TABLE 1

Town & Village Population, 1950-2008			
	Village	TOV	Townwide
1950	802	2,077	2,879
1960	956	2,532	3,488
1970	936	3,254	4,190
1980	917	4,002	4,919
1990	869	4,441	5,310
2000	855	4,462	5,317
2001 (est)	843	4,425	5,268
2002 (est)	840	4,425	5,265
2003 (est)	831	4,401	5,232
2004 (est)	820	4,367	5,187
2005 (est)	814	4,363	5,177
2006 (est)	808	4,350	5,158
2007 (est)	802	4,350	5,152
2008 (est)	794	4,344	5,138

Source: U.S. Census Bureau

II. WHERE YOUR TAX DOLLARS GO

Property owners in New York State are subject to more than one layer of taxation. This reality has fueled discussions across New York State about how to reduce layers of government, contain or reduce costs, gain efficiencies and/or better services for the dollar. The information in this section is provided to assist Village and Town residents to understand the relationship of Village and Town taxes to the total property tax burden.

Tax Rates

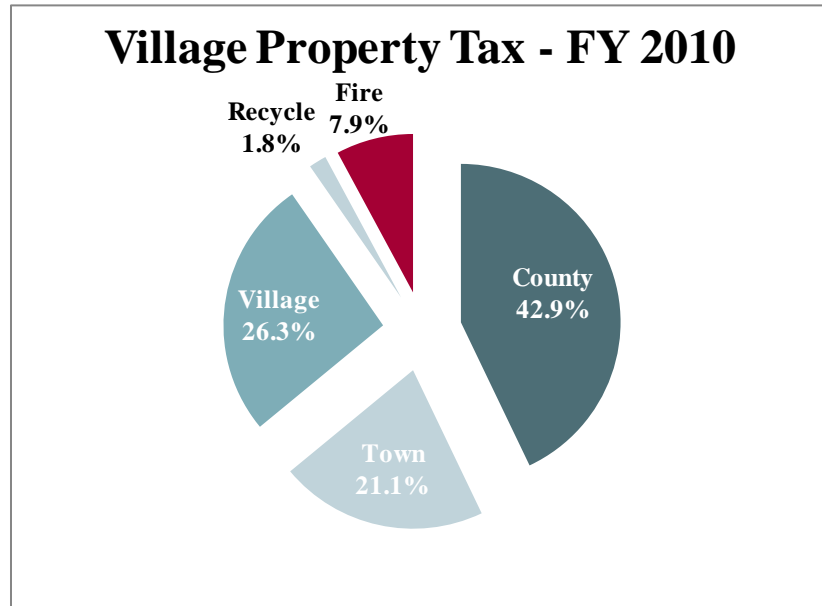
As shown in Table 2 below, excluding School Tax rates, Village residents pay approximately \$59 or 27% more per \$1,000 of assessed value (AV) for local government services compared to a resident living in the Town Outside of the Village (TOV). This is solely a function of the difference between the Village tax and the TOV tax. Note that the tax rates in both the Village and the Town appear to be higher than many comparable communities across the state because Candor is not using full value assessment. Candor's properties are currently assessed at approximately 8% of calculated true market value.

TABLE 2

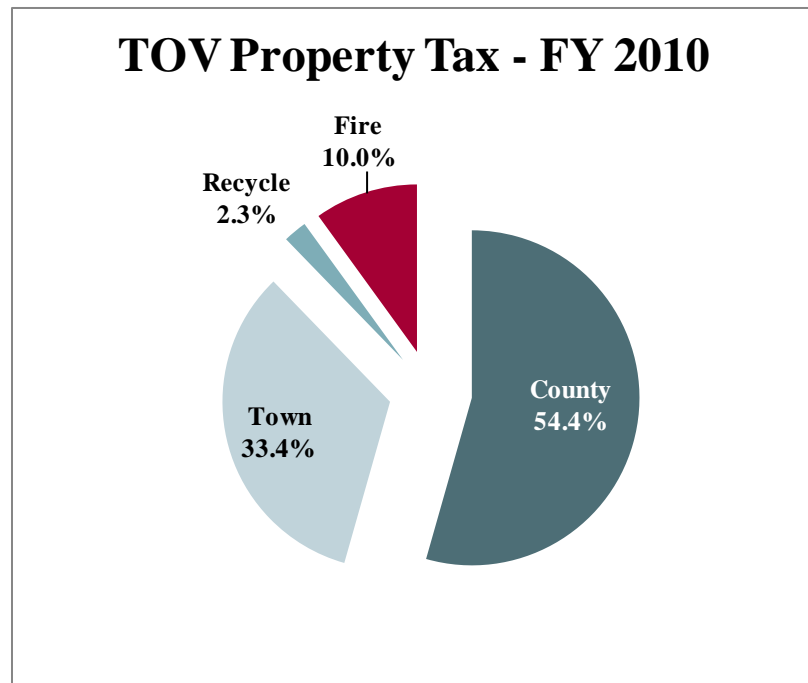
Tax Rates per \$1,000 AV - FY 2010							
	County	Townwide	TOV	Village	Recycle	Fire	Total
TOV Resident	119.20	58.77	14.31	n/a	4.97	21.86	219.11
Village Resident	119.20	58.77	n/a	73.15	4.97	21.86	277.95
Note: Does not include school tax rate							

Graphs 2 and 3 on the following page highlight the percentage of total taxes paid to the various layers of government that impact the Candor community (excluding school, state and federal taxes). Of the charted categories, the biggest factor is County taxes and the remaining order of taxes depends on where the taxpayer lives.

GRAPH 2:



GRAPH 3:³



³ Graph 3 pie chart sums greater than 100% as a result of rounding.

School taxes make up the greatest portion of taxes for a Village or Town taxpayer and range from 38% to 56% of the total tax bill in Candor, depending on the particular school district a property resides. Table 3 presents the impact on the total tax rate, including school taxes, for the respective districts.

TABLE 3

School Tax Rates per \$1,000 AV: 2009-10			
	School Tax Rate	Tax Rate for Local Government (Total from Table 2)	Total Tax Rate per \$1,000 AV
Village Resident	240.88	277.95	518.84
TOV Resident			
<i>Candor Schools</i>	240.88	219.11	459.99
<i>Ithaca Schools</i>	249.97	219.11	469.08
<i>Newark Valley Schools</i>	273.98	219.11	493.09
<i>Owego Apalachin Schools</i>	273.12	219.11	492.23
<i>Tioga Central Schools</i>	133.99	219.11	353.10

Notes: TOV (Town Outside Village). Village and Candor Schools rate includes 1.0069 as library tax rate. Tioga rate includes .21170 as library tax rate. AV - assessed value.

Revenues & Expenditures for the Village and Town

Village operations are comprised of two funds: the General Fund and the Water Fund. For the 2010 fiscal year budget, Village expenditures for the General Fund is \$245,623 and the Water Fund is \$146,250. Town operations are comprised of four funds totaling \$2,375,725. Tables 4 and 5 present the breakdown of expenditures for both governments since 2008, while Table 6 presents details of the Village Water Fund revenues and expenditures for the most recent four fiscal years.

TABLE 4

Town and Village Expenditures by Fund, Fiscal Years 2008 - 2010						
	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
General Fund	491,328	238,082	533,418	225,266	611,978	245,623
General Fund Outside Village	74,247	-	73,012	-	78,197	-
Water Fund	-	123,641	-	108,121	-	146,250
Highway Townwide	848,716	-	548,517	-	830,275	-
Highway Outside Village	862,431	-	710,099	-	855,275	-
Grand Total Expenditures	\$2,276,722	\$361,723	\$1,865,046	\$333,387	\$2,375,725	\$391,873

For the 2010 fiscal year, shown in Table 5, the property tax levy makes up 56% of Town revenue and 59% for the Village. Sales tax makes up 16% of the Town revenue and 18% in the Village. To balance the budgets in 2010, the Town applied \$256,000 in fund balance and the Village applied \$20,000.

TABLE 5

Revenues by Major Source - FY 2010				
	2010 Town Adopted	% of Town Revenue	2010 Village Budget	% of Village Revenue
Sales Tax	375,000	16%	45,000	18%
CHIPS	246,000	10%	4,500	2%
State Aid	-	0%	8,773	4%
Use of Fund Balance	256,000	11%	20,000	8%
Property Tax Levy	1,325,254	56%	145,275	59%
Other Revenue	173,471	7%	22,075	9%
Grand Total Revenues	\$2,375,725		\$245,623	

Note: NYS Consolidated Local Street and Highway Improvement Program (CHIPS)

As shown in Table 6, the Village Water Fund has had a positive balance for fiscal years 2008-09 and 2009-10. Water rates were last adjusted in April 2008.

The Village Water Fund is a user-based fund, meaning the users of the water system fund the service and it is not part of the property tax levy for Village operations. Debt service for the principal and related interest for water project improvement bonds are part of Water Fund expenditures and are not part of the Village tax levy or general fund expenditures.

TABLE 6

Village Water Fund: Revenues and Expenditures, Fiscal Years 2007-2010								
	2007-08 Actual		2008-09 Actual		2009-10 Actual		2010-11 Budget	
Revenues	\$123,922		\$124,358		\$140,552		\$146,250	
Expenditures								
Personnel Services	\$21,658	17%	\$22,652	18%	\$24,712	23%	\$32,227	22%
Capital	\$1,869	1%	\$6,022	5%	\$5,127	5%	\$12,423	8%
Contractual Services	\$54,131	42%	\$44,592	36%	\$27,228	25%	\$48,300	33%
Debt Services	\$43,600	34%	\$44,400	36%	\$45,200	42%	\$45,400	31%
Benefits	\$7,120	6%	\$5,975	5%	\$5,853	5%	\$7,900	5%
Total Expenditures	\$128,378	100%	\$123,641	100%	\$108,121	100%	\$146,250	100%
<i>Net</i>	<i>-\$4,456</i>		<i>\$717</i>		<i>\$32,431</i>		<i>\$0</i>	

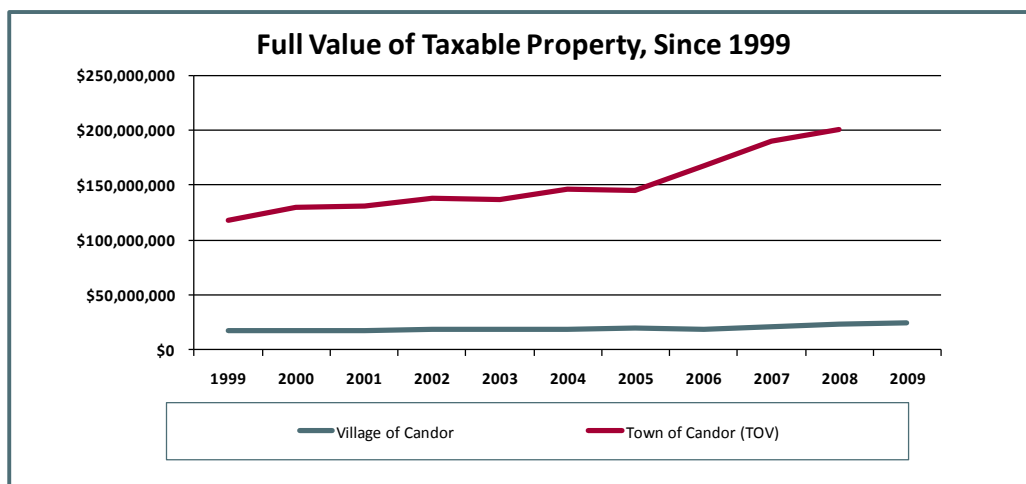
Note: 2007 revenues includes \$17,000 interfund transfer from the General Fund.

Detailed budget information is provided in Appendix A.

Full Value Over Time

One general measure of the fiscal health of a community is its full value of property over time. The full value represents an overall estimate of the market value of all property within a specific geographic location. As shown in Graph 4, the Village full value has increased 37% since 1999 to nearly \$25 million, while the Town Outside the Village (TOV) has increased 71% to \$201 million in 2008.⁴

GRAPH 4⁵



Taxable Assessed Value

Tax rates for the Town (2010) and Village (2010-11) are associated with the following taxable assessed values (TAV). It is important to note that the figures shown are the taxable assessed values, not true market values. The current equalization rates for the Village and Town vary slightly, but are approximately 8% for both.⁶ Thus, true estimated taxable assessed values for the Village, TOV and Town are approximately 92% higher than shown. However, Table 7 reflects the correct proportional difference between the Village, TOV and Town.

⁴ TOV figure includes 1999-2008, that latest data year available from NYS Office of the State Comptroller.

⁵ Source: New York State Office of the State Comptroller. 2009 data unavailable for the Town at time of publication.

⁶ The equalization rate is the state's measure of a municipality's level of assessment (LOA). This is the ratio of total assessed value (AV) to the municipality's total market value (MV). The municipality determines the AV while the MV is estimated by the state (Source: NYS Office of Real Property Services).

TABLE 7

Taxable Assessed Values - FY 2010		
	TAV	% of Town TAV
Village	\$1,975,385	11%
Town Outside Village (TOV)	\$16,657,260	89%
Town Total	\$18,632,645	100%

The Village does not employ a Veteran tax exemption while the TOV does allow this exemption. Both the Town and the Village employ the Senior exemption.

Total Parcels and Tax Exempt Property

Based on the assessed values for FY 2010, the Village has 369 parcels on its tax rolls and the Town Outside of Village has 2,545. As shown in Table 8, 11% of the property in the Village is tax exempt while 2% of the property in the TOV is tax exempt.

TABLE 8

Total Parcels and Tax Exempt Properties - FY 2010				
	Total # of Parcels	Tax Exempt Property	% of Property Tax Exempt	Value of Tax Exempt Property
Village	369	42	11%	\$2,633,850
Town Outside Village (TOV)	2,545	51	2%	\$257,650
Town Total	2,914	93	3%	\$2,891,500

Estimating Impact on the Tax Rate

Because the Village and Town have different property valuations across which to spread their respective tax levies, every change in the budget will impact the property tax rate differently.

For example, for every \$10,000 change in the budget (either in revenues or expenses) the impact on the property tax rate per \$1,000 assessed value is: \$5.06 for the Village, \$.60 for the TOV, and \$.54 for the Town.

Village and Town Fund Balances

At the end of each fiscal year, every municipality either over or under spends relative to the revenue it receives. These surpluses or negative amounts are tracked over time in an accounting format known as fund balance. Tracking fund balance is a helpful tool to analyze how well a municipality is budgeting and how it handles excess (reserve) resources in future years. According to the Government Finance Officers Association (GFOA), a local municipality should have approximately two months of

expenditures on reserve in order to properly manage financial affairs for the community.⁷ On average this would be between 5 – 15 percent of the municipalities' budget.

Table 9 presents the fund balances at the close of the most recent fiscal year and show:

- The Village had a total General Fund balance of \$150,403, representing 61% of general expenditures for 2010-11. The Water Fund balance was \$76,730, or 52% of water expenditures for 2010-11.
- The Town had a total fund balance of just over \$191,000, excluding the \$746,000 in capital projects (2009 fiscal year). This represents approximately 8% of Town expenditures for that year.

TABLE 9

Fund Balances		
Fund / Purpose	Village (as of 5/31/2010)	Town (as of 12/31/2009)
General Fund	\$131,382	\$3,302
Water Fund	\$76,730	n/a
Town Outside Village	n/a	\$1,503
Highway- Town Wide	n/a	\$41,376
Highway- Part Town	n/a	\$144,923
Capital Projects	\$19,021	\$745,836
TOTAL	\$227,133	\$936,940

Village and Town Debt

The Town and Village currently do not have any outstanding debt. The Village of Candor Water Department has debt resulting from capital improvements to the water system in 2000. Table 10 below shows all debt in the Village as of June 23, 2010.

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

TABLE 10

Village of Candor Water Department Debt		
Bond Name	Principal Outstanding	Term
BERKADIA Water Improvement Serial Bond (5% interest rate)	\$20,000	2015
E.F.C. Drinking Water Serial Bond (interest free Bond)	\$432,000	2019
TOTAL	\$452,000	

The Village of Candor water debt is not part of the property tax levy. The water debt service is included in the water rates for all billed water.

Litigation

Other than a few tax certiorari cases regarding grievances for assessments, the Town has no major pending litigation. The Village of Candor is engaged in a single lawsuit currently pending with regard to a Civil Practice Judgment against the Village of Candor Trustees to accept a petition calling for a Referendum and Public Election on the Issue of Dissolution of the Village of Candor in Accordance with Article 19 of Village Law, State of New York. This lawsuit will result in legal expenses to the Village taxpayers with total amount not yet determined.

III. VILLAGE AND TOWN ASSETS AND STAFFING

Property and Assets

The Village and Town each own a variety of property and assets that allow them to fulfill their governmental and service functions on behalf of the community. Table 11 below lists municipally owned properties. Lists of major assets owned by the Village and Town are provided in Appendix B and Appendix C of this report.

TABLE 11

Town and Village Owned Property			
OWNER	Property Name/Use	Street Name	Total Assessed Value
Village of Candor	Vacant Lot by Lower Bridge	Main Street	\$400
	Water Well	Logan Hill Road	\$10,900
	Old Reservoir Property	Reservoir Hill Road	\$1,100
	Old Railroad Property	Smith Street	\$300
	DPW Garage	8 Rich Street	\$3,400
	Old Railroad Property	Stowell Avenue	\$250
	Village Hall and Library	138 Main Street	\$20,800
	Hull Park	Main Street	\$500
	Barn on Lot	1 Water Street	\$3,600
	Old Well Site	Delray Avenue	\$400
	Moyer Park	Academy Street	\$300
	Athletic Field	40 Spencer Road	\$4,000
		TOTAL TAV	\$45,950
Town of Candor	Town Hall	101 Owego Road	\$51,100
	Vacant Lot	Ithaca Road	\$200
	Upper Dam/Targosh Park	Mill Street	\$4,000
	Highway Garage	33 Humiston Street	\$30,000
	Adjoining Highway Garage	Humiston Street	\$500
	Cemetery	Schumacher Road	\$100
		TOTAL TAV	\$85,900

Source: Town Assessors Office

Note: TAV - Total Assessed Value; TAV for the Village and Town are approximately 8% of total value.

Village and Town Staffing

Based on staffing levels in the most recent budget year (2010 in the Town; 2010-11 in the Village), and excluding elected leaders, a total of 30 full, part-time and seasonal employees work for Village and Town government. This figure does not include staff that are on-call to fill in as needed (e.g., Deputy Clerks for the Town or second back-up water operator for the Village). The count also does not include contract arrangements for services such as the attorney or engineer. Table 12 shows the breakdown of the 30 staff positions.

TABLE 12

Current Staffing - Village & Town					
Area	VILLAGE		TOWN		Totals
	Full Time	Part Time	Full Time	Part Time	
DPW / Highway	1		11		12
Police		1			1
Court		2		2	4
Administration		2	1	3	6
Assessor				1	1
Code Enforcement		1	1		2
Animal Control				2	2
Crossing Guard		1			1
Seasonal (DPW)		1			1
<i>Totals</i>	1	8	13	8	30

Notes: In Town, PT administration includes Supervisor.

Employee Benefits

Employee benefit costs for the Village and Town, based on the 2010 fiscal year, including all employee (except unemployment insurance) and retirement benefit costs is \$447,037.⁸

TABLE 13

Employee Benefits - FY 2010	
Village	\$19,887
Town	\$427,151
TOTAL	\$447,037

The Village contributes part of the health benefits for the Village Clerk and Justice. The Village makes retirement contributions of 6% of wages on behalf of the Police Officer, Superintendent of Public Works, Mayor, Deputy Mayor, and the backup water system operators.

⁸ Includes benefits for elected officials and retirees.

The Village currently does not provide any benefits to retirees. The Town currently has 7 retirees receiving benefits at a total cost of \$91,646 in the 2010 fiscal year.

The Village unemployment insurance is through the State Insurance Fund and has had no claims in the most recent fiscal year. Village workers compensation is through Tioga County Self-Insurance Plan at a cost of \$4,000 in FY 2010.

The Town is self-insured, through the County, for both its unemployment and workers compensation at a cost of \$26,239 in FY 2010 FY. The Town has had no claims in the most recent fiscal year.

General Government

General government costs are those minimum level of expenses required for the Village of Candor to function as a municipal corporation, excluding any service-specific costs. These types of costs include the operations of the Village Board, facilities, insurance, and elections. In the case of the Village Clerk and Village Deputy clerk, we have allocated only a portion of their salaries and benefits to “General Government” since the remainder of their costs are borne by the Water Fund, for which the Clerk and Deputy Clerk provide administrative and billing services. As shown in Table 14, the cost of operating the general government for the Village in FY 2010 is \$51,431.

TABLE 14

Village of Candor, General Government Expenditures - FY 2010	
VILLAGE BOARD	
Village Board, salary (1)	6,595
Village Board, ss and medicare	566
<i>Total Village Board</i>	7,161
CLERK AND DEPUTY CLERK	
Clerk, Salary	18,440
Clerk, Benefits	5,232
Deputy Clerk, Salary	2,832
Deputy Clerk, Benefits	195
<i>Total Clerk and Deputy Clerk</i>	26,700
OTHER GENERAL GOVERNMENT	
Legal	8,200
Elections	320
Village Hall (heat and electric)	2,900
Insurance	5,413
Dues	727
Registrar of Vital Statistics	10
<i>Total Other General Government</i>	17,570
Total General Government	\$51,431
Note: Totals do not include portion of salaries and benefits allocated to the water fund: 25% Clerk and 75% Deputy Clerk are allocated to the Water Fund.	

Mayor and Trustees

The annual cost of the Mayor and Village trustees is \$9,359.⁹ The part-time Mayor receives a salary of \$2,655 and each Trustee receives \$985 in salary. The Village trustees have the option to participate in the NYS Retirement System. Currently, the Mayor and Deputy Mayor participate in the retirement system and receive a Village contribution. The total expenditures for Village Board member benefits, including social security and Medicare employer contributions and retirement, is \$708.

In the Town, the full-time supervisor receives a salary of \$13,000 and benefits totaling about \$1,000. Town Board members receive a salary of \$3,250 each, with an additional \$1,000 for the deputy supervisor. The Town Board receives about \$1,070 total in additional benefits for social security expenses.

⁹ Figure includes \$7,161 for Mayor and Trustee compensation and associated benefits, plus \$2,198 of staff wages dedicated as Mayoral secretary.

Clerks/Deputy Clerk Treasurer

Village Clerk Function:

- As per the Village Budget, approximately 75% of the Clerk and 25% of the Deputy Clerk salaries and benefits are allocated to General Government. The rest are allocated to the Water Fund.
- Major services provided encompass accounting, bookkeeping, budgeting, procurement, tax collection, registrar of vital statistics, elections, records management, licenses and permits, and clerical duties for board meetings and the Village. The Village Clerk also provides clerical support to the Code Enforcement Officer. Staff are also involved in administrative tasks for water (e.g., billings) but these are budgeted under water and, as a result, do not appear in this section.
- The Village Clerk is appointed by the Mayor and works approximately 20 hours a week. The Deputy Clerk, also appointed by the Mayor, works approximately 17 hours a week. The office is open from 8am to 2pm on Tuesdays and Thursdays and Wednesdays 1pm to 6pm. In addition, the Clerk and Deputy Clerk attend the Village Board meetings on the first and third Tuesday of the month.

Town Clerk Function:

- Major services include all of those mentioned under the Village, plus marriage/fishing/hunting/dog licenses for residents Town wide.
- The Town Clerk is an elected position every 2 years.
- The Town Clerk works approximately 30 hours a week. The Town Clerk office receives support from a very part-time deputy clerk who works for \$9.25 an hour generally during tax season or to provide coverage when the Town Clerk is on vacation.

IV. OVERVIEW OF VILLAGE AND TOWN SERVICES

If the Village of Candor were to dissolve, residents would have the following three options to consider regarding the services they currently receive:

1. The service would become a Town wide service.
2. The service would be provided to properties within the boundary of the former Village. In this case, a special taxing district would be created; with taxes charged to those properties receiving the specialized service(s) not provided Town wide.
3. The level of service could be changed, with costs taxed by either the Town or a special taxing district as noted above. If a service was completely eliminated, this would eliminate the service costs and associated taxes.

In order to determine which of the above three options applies to specific services, this section outlines the details of the services currently being provided in the main functional areas for each municipality.

Table 15 on the following page provides a side-by-side comparison of the type of services currently provided by the Village and the Town. When possible, we have noted where there is a difference in the specific level of service provided to residents between the two. Table 15 focuses on specific functional services, not general Town wide services, so as to serve as the basis for determining how services received by Village residents would be continued (or not) if the Village dissolves.

The right-hand column has been left blank at this time to act as a “worksheet” to support a discussion of how specific services would be impacted if the Village were to dissolve.

TABLE 15

CANDOR SERVICE MIGRATION WORKSHEET			
Village and Town Service Inventory Comparison			
	Village	Town	Town Service if Village Dissolves
DPW			
Street snow plowing	X	X	
Sidewalk snow plowing	X		
Pot hole repairs	X	X	
Street repairs	X	X	
Park maintenance (mowing, restrooms, painting)	X		
Hanging holiday lights and street banners	X		
Brush pick-up	X		
Annual "Junk Day" large item collection	X		
Refuse collection	Private	Private	
Road salt storage		X	
Recycling	County	County	
Report Street Light repairs and Tree trimming needs to NYSEG	X	X	
Maintain vehicles and equipment	X	X	
Maintain buildings and grounds	X	X	
Street sign maintenance	X	X	
WATER			
Daily testing	X		
Meter reading	X		
Water meter replacement	X		
Flushing Lines	X		
Hydrant testing	X		
Billing and payment collection	X		
Emergency breaks / addressing leaks	X		
Water disconnects	X		
Pump station maintenance	X		
Unbilled water to School District (inc. bus garage)	X		
Unbilled water to cemetery	X		
Unbilled water to Town Hall and Highway Barn	X		
POLICE			
Local Officer	X		
Parade safety	X		
FIRE			
Electricity for fire siren	X		
Unbilled water for Fire Station and Emergency Squad Yard Hydrant	X		
SCHOOL SAFETY			
Crossing Guard	X		
LIBRARY			
Facility use	X		
Support for utilities expenses and unbilled water	X		
JUSTICE	X	X	
CODE ENFORCEMENT	X	X	
TOWNWIDE SERVICES			
FIRE	Fire District	Fire District	
ASSESSOR		X	
ANIMAL CONTROL		X	
LICENSING SERVICES		X	

Town wide Services

The Village and Town are both serviced by the same Town Assessor and Animal Control Officers. In addition, the Town Clerk provides the services of marriage, fishing, hunting and dog licenses for residents Town wide. Tioga County provides recycling services for both the Town and the Village.

Fire protection is provided by the Candor Volunteer Fire Department in the Candor Fire District which includes both the Town and Village. The study team did not address any of these Town wide services, since neither Village dissolution nor shared services apply to these services.

Highways & DPW

Services and Staffing Overview

Village DPW:

- The Village has 2.68 center-lane miles to maintain year-round.
- NYS Department of Transportation (DOT) maintains Main Street and Owego Street (Route 96), including maintenance of all related storm drains.
- DPW includes 1 full-time Superintendent of Public Works who is hired by the Village and works approximately 40 hours a week. The Village Superintendent is estimated to spend 25 hours a week, or 63% of his time, on the tasks outlined in this section, with the remaining 15 hours, or 37% of his time, spent on maintaining the Village water system.
- One part-time seasonal worker is generally hired during the summer months of June – August to assist with mowing and other tasks¹⁰.
- Major services provided include mowing, snow removal for streets and sidewalks, park maintenance, road repair and maintenance, brush collection, annual large item “junk collection day,” hanging of holiday lights and street banners, general maintenance for all buildings and grounds, and maintenance of vehicles and equipment.
- The fulltime Village Superintendent of Public Works does not receive health benefits from the Village, but elects to receive health

¹⁰ In previous years, the Village budgeted \$1,800 for this position. As of July 7, 2010, the Village has not committed to filling this position for 2010.

coverage elsewhere. The Village does contribute to his retirement. The total salary and benefit costs allocated for non-water related DPW tasks for FY 2010 is \$28,368.

- The Village purchases its own salt and stores it at the Town Highway facility. The Village DPW has access to the Town loader to transfer salt to the plow for use during the winter.
- The DPW garage was last rehabbed in 2003 and appears to adequately meet the needs for storage of village equipment. A list of major DPW equipment can be found in Appendix C.

Town Highway Department:

- The Town maintains 154 center-lane miles year-round.
- The Town Highway Department includes 1 full-time Highway Superintendent who is elected for 2-year terms and works approximately 40 hours a week. In addition, the Highway Department includes 10 full-time staff. Almost all staff in the Department receive health and dental insurance and a clothing allowance through the Town. One staff member opted for a \$3,000 buy-out in lieu of health insurance and receives coverage elsewhere. The Village does not have this compensation opt-out option. The Town does not hire seasonal staff. The total cost for department salaries and benefits for FY 2010 is \$626,589.
- Major services provided include all of those mentioned under the Village, except the Town does not provide brush pick-up, the annual junk day collection, maintain sidewalks or have parks requiring service.
- Located in the Village, the Highway Department Barn was built in 1967 and is in need of repair or replacement. The Barn currently cannot store all of the equipment owned by the department. A list of major Town Highway equipment can be found in Appendix C.

Highway & DPW Expenditures

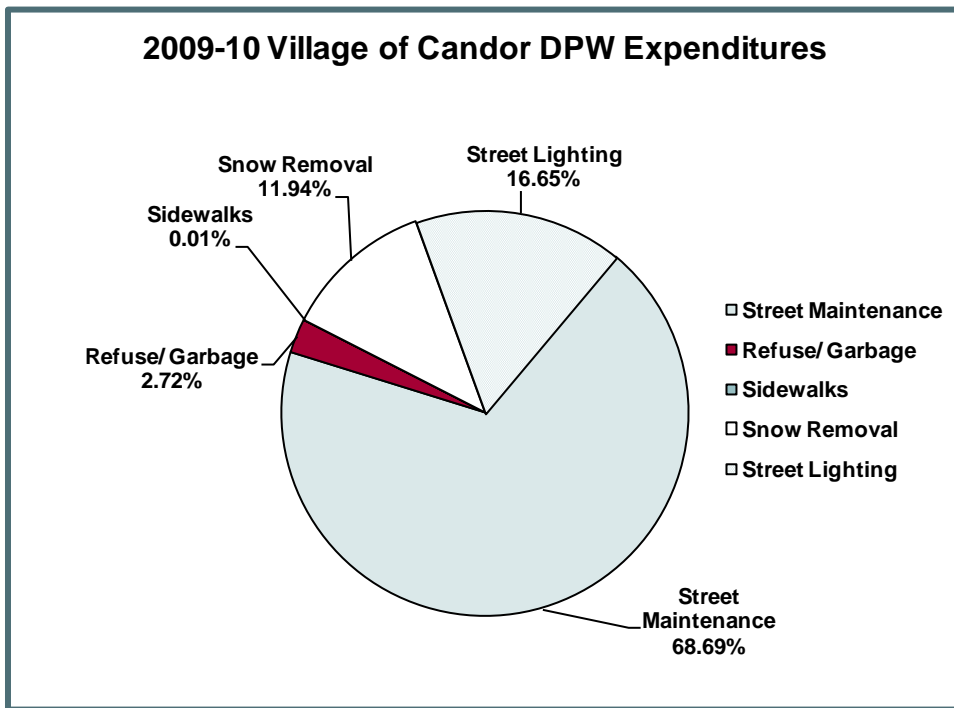
Table 16 presents a breakdown of actual costs for the most recent fiscal year of the key Highway and DPW expense areas (excluding water) for both the Village and the Town, accounting for nearly \$1.4 million in combined expenditures.

TABLE 16

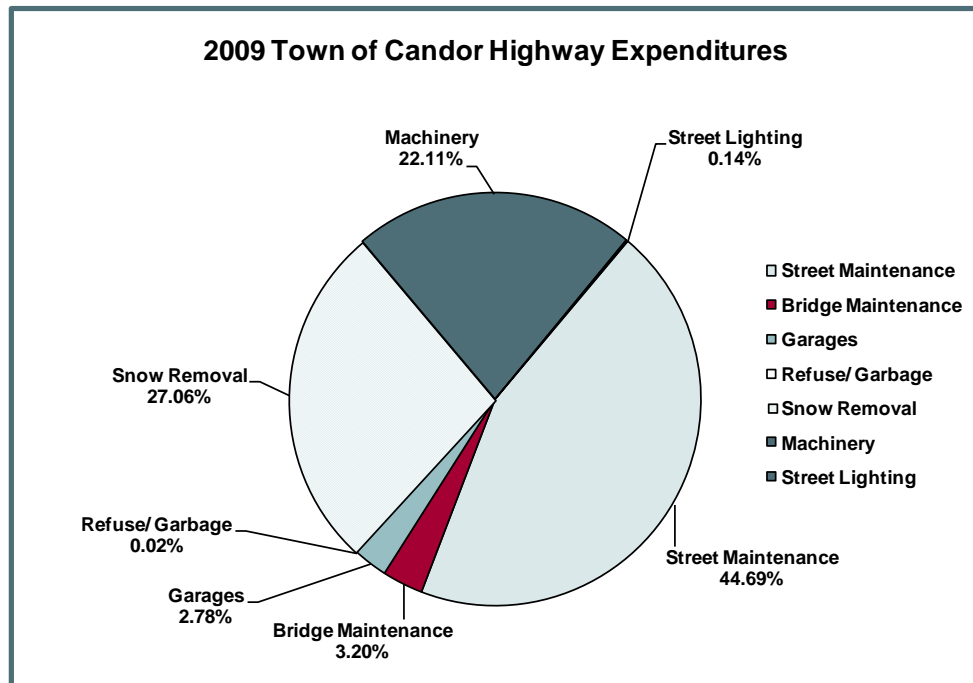
Candor Highway & DPW Expenditures Summary			
	Village 2009-10	Town 2009	Combined
Street Maintenance	\$55,307	\$586,230	\$641,537
Bridge Maintenance	\$0	\$42,000	\$42,000
Garages	\$4,500	\$36,500	\$41,000
Refuse / Garbage	\$2,187	\$200	\$2,387
Sidewalks / Concrete mix	\$5	\$0	\$5
Snow Removal	\$9,617	\$355,000	\$364,617
Machinery	\$0	\$290,000	\$290,000
Street Lighting	\$13,405	\$1,800	\$15,205
Total	\$85,022	\$1,311,730	\$1,396,752

The greatest expense for both municipalities is street maintenance, followed by snow removal (23%) in the Town and street lighting in the Village (15%) as shown in Graphs 5 and 6 below.

GRAPH 5



GRAPH 6



Water

Water is provided to nearly all Village residents and business and 36 accounts in the Town Outside of Village (TOV). The majority of TOV residents are on individually maintained wells.

Staffing Overview

The water system is managed by the Village Superintendent of Public Works. The Village estimates he spends 15 hours a week on maintaining and servicing the water system. The Superintendent tests the water every morning during the weekday and checks for leaks that may require immediate attention. The Village employs a part-time back-up water operator who is responsible for testing the water on the weekends and is available to fill-in when the Superintendent is on vacation or unable to test and treat the water.¹¹ In addition, the Superintendent flushes fire hydrants twice a year and spends 10 to 12 hours every two months reading meters throughout the Village.

¹¹ A second backup water operator is also available to fill in when needed, but has not been used in the most recent fiscal year, and therefore wage and benefit expenses are not included in calculations.

Water billing and payment collection is managed through the Village Clerk's office. Water bills are sent bi-monthly. The Clerk allocates 25% of her time and the Deputy Clerk allocates 75% of her time to the Water Fund. This translates to approximately 31% of total Village office functions are in support of the water operation.

The cost of the four staff salaries and benefits allocated to manage the Village Water System for FY 2010 is \$32,227.

Water Filtration and Distribution

The Village water system relies on one water tank with a capacity of 500,000 gallons and two pump stations. The water system had capital improvements in 2000 creating a debt-load with a remaining outstanding principle of \$452,000 as of June 2010 (shown previously in Table 10).

The Village provides water to 383 accounts including 36 to Town properties just outside of the Village. In addition, the Village provides water to 14 unbilled accounts that receive free or unmetered water: 5 Village-owned properties; the Candor Central School District (3); Candor Free Library; Cemetery; Town Hall; Town Highway Department Barn facility; Candor Fire Station; and the Candor Emergency Squad Yard Hydrant. By prior agreements, the Candor Central School District will not pay for water until 2017 and the Candor Fire Station will not pay for water until 2011.

TABLE 17

Current Village Water Accounts and Rates		
	# of Accounts	Bi-Monthly Flat Rate
Residential (Village)	229	\$35.46
Non-residential (Village)	104	\$37.23
Residential (TOV)	26	\$42.55
Non-residential (TOV)	10	\$48.93
Unbilled Accounts	14	
Notes: Rates reflect flat water usage of less than 500 cubic feet. Additional rates apply by usage in excess of this amount. TOV - Town Outside of Village; non-residential - commercial user; unbilled accounts include 5 Village-owned properties.		

In 2008, the Village Board passed a local law establishing capital fees to be collected and held in a separate Capital Water Fund for use on capital projects to maintain the quality of the water system.¹² The annual capital fee for a residential water customer is \$30, billed in \$5 increments on each bi-monthly bill. The annual capital fee for non-residential customers is \$60, billed in \$10 for each bi-monthly bill.

¹² Local Law #3 of 2008, "Establishment of Capital Fees."

In the past two years, as shown in Table 18 below, the Water fund has been self-supporting with revenues exceeding expenditures.

TABLE 18

Village Water Fund: Revenues and Expenditures, Fiscal Years 2007-2010								
	2007-08 Actual		2008-09 Actual		2009-10 Actual		2010-11 Budget	
Revenues	\$123,922		\$124,358		\$140,552		\$146,250	
Expenditures								
Personnel Services	\$21,658	17%	\$22,652	18%	\$24,712	23%	\$32,227	22%
Capital	\$1,869	1%	\$6,022	5%	\$5,127	5%	\$12,423	8%
Contractual Services	\$54,131	42%	\$44,592	36%	\$27,228	25%	\$48,300	33%
Debt Services	\$43,600	34%	\$44,400	36%	\$45,200	42%	\$45,400	31%
Benefits	\$7,120	6%	\$5,975	5%	\$5,853	5%	\$7,900	5%
Total Expenditures	\$128,378	100%	\$123,641	100%	\$108,121	100%	\$146,250	100%
<i>Net</i>	<i>-\$4,456</i>		<i>\$717</i>		<i>\$32,431</i>		<i>\$0</i>	

Note: 2007 revenues includes \$17,000 interfund transfer from the General Fund.

Water System Infrastructure Capital Needs

In July 2010, the Village received a preliminary estimate for probable construction costs for additional capital needs of the water system for a total cost of \$2.96 million.¹³ The construction costs include: acquiring a well pump motor generator¹⁴; repairs to water main lines (7,505 linear feet of 6" and 5,955 linear feet of 8"); replacement of water meters; and replacement of thirteen fire hydrants. The estimate also presents alternate funding opportunities to offset the construction expense through federal and rural grants.

Sewer

The Village and Town do not have sanitary sewer systems, but rely on separate septic systems. No sanitary sewer collection or treatment services take place in either municipality. Storm water catch basins are located in Village streets and are maintained by New York State.

Street Lighting

The Village and Town both pay for street lighting in the community. The Village lights the main Village streets at a total expense of \$13,000. The Town pays \$1,800 to supply the occasional street light for intersections along certain routes in the Town Outside of Village.

¹³ July 9, 2010, Village correspondence with Larson Design Group.

¹⁴ The Village water system currently does not have a generator to ensure water can continue to be provided in the event of a power-outage. The Village estimates it can maintain water distribution without power for approximately two to five days. The Village is currently exploring grant opportunities to acquire a generator based on a preliminary estimate of \$50,000.

Code Enforcement

The Village does not have a Planning Board or a Comprehensive Plan. The Town of Candor has a Planning Board and a Comprehensive Plan that was created in 2001. The Town and the Village do not have zoning laws in place and rely on New York State building codes and several local ordinances. Therefore, there are no Zoning Boards in either the Village or the Town.

Code enforcement is a part-time function for the Village and a fulltime function for the Town. Village taxpayers pay for the Village Code Enforcement Officer (CEO) at a cost of \$4,085 and TOV taxpayers pay for the Town CEO at a cost of \$51,268.¹⁵ There is no sharing of code enforcement services, however, the Village CEO is prepared to provide back up to the Town CEO if needed, though this has not been required for several years.

The Village CEO is employed by other neighboring communities and accomplishes his work for the Village without specific hours but in response to work load demands. He is available by phone as needed and does the bulk of his work from home as there is no dedicated office space for the CEO at Village Hall. The Village Clerk provides administrative support for the CEO, answering resident inquiries and maintaining correspondence.

Last year the Village issued 18 permits, most involving remodeling and repairs (Table 19). In addition, the Village CEO is responsible for periodic fire and safety inspections on approximately 6 buildings and other places of assembly in the Village.

TABLE 19

Code Enforcement Annual Permits Issued		
Year	Village	Town
2006	18	110
2007	7	120
2008	21	121
2009	18	117

The Town CEO is employed fulltime and has a dedicated office in Town Hall. In 2009, the Town issued 117 permits, mostly for remodeling and garage additions. The Town CEO is responsible for approximately 10 Fire and safety inspections annually.

¹⁵ Figures include the cost of benefits.

Since both the Village and Town rely on NYS code and do not have separate zoning, there are no significant differences noted between the codes of the two municipalities. A preliminary comparison is provided at the end of the report.

Animal Control

The Town employs two individuals to provide Animal Control services Town wide as needed throughout the year. The Town also maintains kennels year-round in the event animals are seized. For 2010 FY the Town budgets \$11,100 for personnel and contractual expenditures for animal control services.

The Village Clerk handles dog complaints that come to her office by alerting the Village Police Officer, the Code Enforcement Officer, Village Board, and Village attorney. The Clerk also administers correspondence of violation to the intended party.

Animal Control is funded through the Town's General Fund and therefore is a service provided to both Village and Town taxpayers.

Fire Services

The Town and Village receive fire protection services through the Candor Fire District. The cost for the fire district appears on the Town wide tax bill at a rate of \$21.86 per \$1,000 Assessed Value.¹⁶

In addition, the Village spends \$200 annually to cover the electric expense for operating the Fire siren in the Village.

Courts

The Village and Town courts operate separately, though both are located at the Town Hall and rely on the same Court Clerk who services both justices on a separate part-time basis for each municipality. There is one justice position in the Village and one in the Town.

The Village Court operates the first and third Monday of the Month at 10am, with the District Attorney attending as needed the first Monday at 9am. The Town Court operates Monday afternoons after 3pm, with the District Attorney attending at 2pm if necessary.

As shown in Table 20, the vast majority of cases opened in both municipalities in the last 3 years are related to vehicle and traffic infractions. Vehicle and traffic infractions account for 82% of the caseload

¹⁶ For Fiscal Year 2010.

for the Town and 85% of the caseload for the Village. The next largest type of case involves penal law infractions with a small amount of other types of cases that make up the balance.

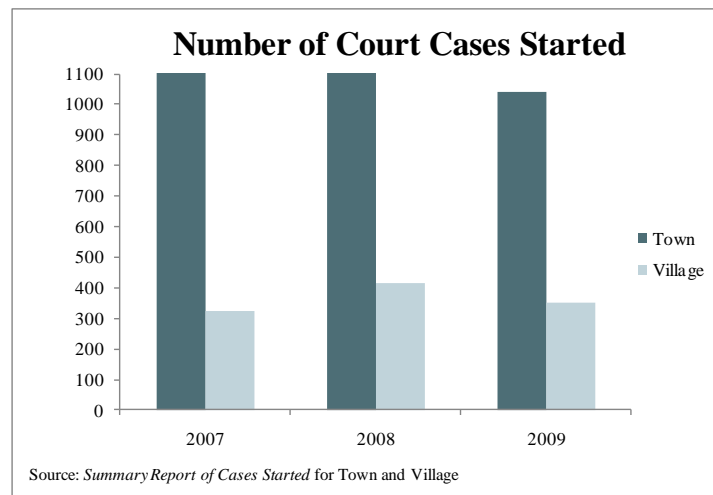
TABLE 20

Village of Candor, Cases Started by Type					
	VTL	Penal	Civil	Other	Total
2007	262	52	5	3	322
2008	366	42	2	6	416
2009	299	33	13	5	350
Town of Candor, Cases Started by Type					
	VTL	Penal	Civil	Other	Total
2007	859	55	93	114	1,121
2008	976	62	73	73	1,184
2009	858	77	20	87	1,042

Source: Summary Report of Cases Started for Town and Village

Graph 7 below shows the Village Court opened an average of 360 cases over the past three years, while the Town opened an average of 1,100 cases annually.

GRAPH 7



Administrative support services are provided by the same part-time Court Clerk for both the Town and the Village. The Court Clerk has provided services to both municipalities separately for over 10 years and works out of an office located at the Town Hall. The Clerk works full-time for the state dispatch and employs a flexible work schedule to provide approximately 7 to 9 hours a week of work for the Village for a set stipend and 48 to 60 hours a month for the Town at an established hourly rate.

The Village FY2010 budget includes \$12,840 for judicial services and the Town expense is \$24,230.¹⁷

In the absence of the Village Justice, the Town Justice will conduct the arraignments for the Village, but the cases are then transferred back to the Village and not kept in the Town. Town Courts do not have acting justices or backups. Any judge that has a court contiguous to the Town of Candor can hold an arraignment for the Town and then send the case back for processing.

The Village currently does not compensate the Town for use of the Town Hall court facilities or office space for the Village Justice or Court Clerk. Informally the Village and the Town have agreed the Village will provide unbilled water service to Town Hall.

Police and Public Safety

Public safety in the Village is handled by a part-time Police Officer as well as through the Tioga County Sheriff and New York State Police. Dispatch is handled by the County 9-1-1 Center, though informally residents contact the Officer at his home.

The Officer does not work a fixed weekly schedule, but provides approximately 16 hours patrol plus 3 hours of administrative duties each week.

Annual call volume data were not readily available. Based upon the annual “Candor Police Department Activities Tracking Report” presented to the Village Board, the number of activities the Officer addresses has averaged about 400 in the most recent three years (Table 21). In 2009, the majority of activities were Vehicle Stops (111) and Complaints (123).

TABLE 21

Total Police Activities, Village	
Year	No. of Activities
2007	359
2008	466
2009	387

Source: Annual activity reports to Village Board

The Village also employs a part-time School Crossing Guard who reports directly to the Superintendent of Public Works.

The patrol car is 10 years old and will need to be replaced or upgraded in the coming years as a capital expense. The Police Officer currently does

¹⁷ Includes salary of Court Clerk and Justice, plus equipment and supplies.

not receive a clothing allowance, and therefore is responsible for purchasing his own uniforms.

Library

The Candor Free Library is located in a portion of the Village Hall building on the corner of Bank and Main Street. The Village provides the Library with the following¹⁸:

- Free use of the building space adjoining Village Hall;
- Maintenance, snow removal, and maintenance of grounds and routine repairs;
- Unbilled water
- 50% of the combined electric bills annually at a cost of approximately \$2,500.

All other expenses are paid by the Library.

Park and Cemetery Maintenance

The Village provides maintenance for three parks in the Village. The primary work is during the summer months through lawn mowing and general maintenance and in the fall with leaf clean-up. DPW staff maintains the restrooms and refuse collection at the ball parks. The Village generally hires 1 part-time seasonal employee from June to August to assist with park upkeep. The Town has 2 small parks that are not regularly maintained for recreational use.

The Town has 7 cemeteries and in the past engaged a part-time employee to maintain them. Beginning with the 2010 fiscal year, cemetery maintenance has been contracted out at a cost of about \$5,000.¹⁹

Contracted Services

This section outlines services that are provided by third parties in the Village and Town, listed by service type.

Attorney

The Village and Town each contract separately with the same attorney to facilitate legal work in each municipality.²⁰ In 2010-11, the Village budgeted approximately \$5,700 for personnel and \$2,500 for contractual

¹⁸ Based on written agreement effective June 1, 2008 – May 31, 2023.

¹⁹ Based on Town 2010 budget of personnel and capital expenses.

²⁰ Kurt D. Schrader, Pope & Schrader

expenditures related to legal services. The Town budgeted \$7,200 in personnel for FY 2010 and \$10,000 for contractual expenditures.

Engineering

The Town engineer is Jim Kazda who provides services on an as-needed-basis. The Town budgeted \$4,250 for the 2010 fiscal year, though at this time work is being provided pro bono.

The Village engages the Larson Design Group for engineering services related to the water system. For the 2010-11 fiscal year the Village budgeted \$1,000 for contracted engineering services as part of the Water Fund.

Refuse Collection

Both the Town and the Village contract with Lee's Sanitary Service for refuse collection and removal. The Village 2010-11 budget includes \$3,500 for refuse and garbage at Village properties and for the annual large item collection day which requires additional roll-off containers and associated tipping fees. The Town 2010 budget includes \$500 for refuse and garbage collection at Town Hall and the Town Highway Barn.

Codes and Ordinances

CGR has conducted a preliminary analysis of the Village and Town local ordinances and determined that the majority of the codes are generally not in conflict with each other. The following preliminary list reflects differences between the Village and the Town, whereby the two municipalities differ or the Town currently does not address the specific issue:

1. The Village has two laws related to the water service: a) Change in Water Department Billing Cycle (Local Law #2 of 2008); and b) Establishment of Capital Fees (Local Law #3 of 2008).
2. The Village prohibits grass exceeding 18 inches, growth of noxious weeds (poison ivy, ragweed, etc.), and requires property owners to ensure sidewalks are not obstructed by trees or shrubbery by trimming them to 10 feet from the ground. (Local Law #2 1991).
3. The Village prohibits public storage of any unregistered or inoperable vehicles in public view (Local Law#3 of 2004). The Town of Candor permits the public storage of one unregistered vehicle (whole in appearance) (Local law #1 of 1997). Both the Town and the Village allow the public storage of more than one unregistered vehicle if the owner purchases a permit and the vehicle meets certain conditions.

4. The Village requires property owners to maintain sidewalks adjacent to their lots, including repair and snow removal (Local Law #1 of 1997).
5. The Village prohibits dogs to run at large unless restrained by an adequate leash or accompanied by its owner or responsible person (Local Law#2 of 2004). The Village further outlines acceptable behavior and regulations for owning a dog.
6. The Town authorizes All Terrain Vehicles (ATVs) to legally travel on all Town of Candor roads for the express purpose of going from one trail to another trail, within certain hours, provided the operator is licensed, the ATV is well-maintained, and the vehicle is not operated above 25 MPH and complies with all traffic laws (Local Law #2 of 2004).
7. The Village prohibits parking in designated locations and times of the year (Local Law #5 of 2008).
8. The Village prohibits the running of domestic fowl (Local Law # #1 of 2004).
9. The Village prohibits Level II and Level III sex offenders from living within 1,000 feet of churches, schools, playgrounds, cemetery, or playgrounds (Local Law #1 of 2006).

APPENDIX A: FINANCIAL INFORMATION

Expenditures

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
EXPENDITURES GENERAL							
Legislative							
Personal Services	A1010.1	\$11,625	\$3,701	\$12,000	\$3,740	\$13,000	\$3,940
Contractual Expense	A1010.4	\$2,594	\$200	\$3,403	\$212	\$4,270	\$225
	Total Legislative	\$14,219	\$3,901	\$15,403	\$3,952	\$17,270	\$4,165
Judicial							
Personal Services	A1110.1	\$21,372	\$6,000	\$21,306	\$6,000	\$21,230	\$6,000
Court Clerk	A1110.11	\$0	\$2,950	\$0	\$2,950	\$0	\$3,040
Equip. & Capital Outlay	A1110.2	\$0	\$0	\$0	\$0	\$0	\$300
Contractual Expense	A1110.4	\$2,906	\$1,475	\$3,051	\$1,735	\$3,000	\$3,500
	Total Judicial	\$24,278	\$10,425	\$24,357	\$10,685	\$24,230	\$12,840
Executive							
Personal Services	A1210.1	\$0	\$2,652	\$0	\$2,575	\$0	\$2,655
Secretarial Personal Svcs.	A1210.11	\$0	\$1,697	\$0	\$1,748	\$0	\$1,800
Contractual Expense	A1210.4	\$0	\$706	\$0	\$727	\$0	\$750
Supervisor P.S.	A1220.1	\$12,000	\$0	\$12,000	\$0	\$13,000	\$0
Supervisor, Deputy P.S.	A1220.1	\$3,000	\$0	\$3,000	\$0	\$1,000	\$0
Supervisor/Bookkeeper	A1220.1	\$9,600	\$0	\$9,600	\$0	\$9,600	\$0
Deputy Bookkeeper P.S.	A1220.1	\$638	\$0	\$758	\$0	\$1,200	\$0
Supervisor C.E.	A1220.4	\$4,197	\$0	\$3,562	\$0	\$3,600	\$0
	Total Executive	\$29,435	\$5,055	\$28,920	\$5,050	\$28,400	\$5,205
Finance							
Personal Services	A1325.1	\$0	\$17,434	\$0	\$23,664	\$0	\$19,473
Person Svcs Helper	A1325.11	\$0	\$3,484	\$0	\$0	\$0	\$1,000
Equip. & Capital Outlay	A1325.2	\$0	\$145	\$0	\$0	\$0	\$750
Contractual Expense	A1325.4	\$0	\$4,775	\$0	\$4,612	\$0	\$4,700
Budget P.S.	A1340.1	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0
Assessor P.S.	A1355.1	\$18,500	\$0	\$19,220	\$0	\$19,500	\$0
Assessor C.E.	A1355.4	\$2,437	\$0	\$3,817	\$0	\$2,750	\$0
Contractual Expense	A1362.4	\$0	\$174	\$0	\$90	\$0	\$150
	Total Finance	\$21,937	\$26,013	\$24,037	\$28,366	\$23,250	\$26,073
Municipal Staff							
Clerk/Deputies	A1410.1	\$26,738	\$0	\$26,742	\$0	\$28,500	\$0
Clerk C.E.	A1410.4	\$6,848	\$0	\$5,630	\$0	\$5,500	\$0
Personal Services	A1420.1	\$7,000	\$1,800	\$7,200	\$5,000	\$7,200	\$5,700
Contractual Expense	A1420.4	\$12,267	\$0	\$5,210	\$200	\$10,000	\$2,500
Engineer P.S.	A1440.1	\$4,000	\$0	\$4,250	\$0	\$4,250	\$0
Contractual Expense	A1450.4	\$0	\$332	\$0	\$327	\$0	\$320
	Total Municipal Staff	\$56,853	\$2,132	\$49,032	\$5,527	\$55,450	\$8,520
Shared Services							
Buildings P.S.	A1620.1	\$10,368	\$0	\$3,835	\$0	\$8,000	\$0
Equip & Capital Outlay	A1620.2	\$7,381	\$20	\$5,830	\$0	\$6,000	\$250
Contractual Expense	A1620.4	\$25,591	\$10,859	\$24,628	\$5,075	\$28,000	\$4,000
Building/Roof	A1620.4A	\$0	\$0	\$0	\$8,100	\$0	\$7,000
Equip. & Capital Outlay	A1640.2	\$0	\$60	\$0	\$325	\$0	\$500
Contractual Expense	A1640.4	\$0	\$4,001	\$0	\$2,693	\$0	\$2,500
Central Mailing/Printing C.E.	A1670.4	\$6,053	\$0	\$6,626	\$0	\$7,750	\$0

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
Equip. & Capital Outlay	A1680.2	\$0	\$2,208	\$0	\$1,773	\$0	\$0
Contractual Expense	A1680.4	\$0	\$2,145	\$0	\$2,015	\$0	\$2,000
Total Shared Services		\$49,393	\$19,294	\$40,919	\$19,981	\$49,750	\$16,250
Special Items							
Contractual Expense	A1910.4	\$32,249	\$6,491	\$24,877	\$5,413	\$35,000	\$6,000
Municipal Assoc. Dues	A1920.4	\$899	\$0	\$999	\$0	\$1,000	\$0
Purchase of Land C.E.	A1940.4	\$0	\$0	\$0	\$0	\$60,000	\$0
Taxes Paid County	A1950.4	\$903	\$0	\$795	\$0	\$1,000	\$0
Other Gov't Support	A1989.4	\$0	\$35	\$0	\$35	\$0	\$35
Contractual Expense	A1990.4	\$0	\$44	\$5,000	\$0	\$5,000	\$10,730
Total Special Items		\$34,051	\$6,569	\$31,671	\$5,448	\$102,000	\$16,765
Law Enforcement							
Personal Services	A3120.1	\$0	\$17,912	\$0	\$18,008	\$0	\$20,787
Contractual Expense	A3120.4	\$0	\$1,686	\$0	\$5,054	\$100	\$3,500
Total Law Enforcement		\$0	\$19,598	\$0	\$23,062	\$100	\$24,287
Traffic Control							
Traffic Control	A3310.2	\$3,507	\$0	\$0	\$0	\$1,700	\$0
Total Traffic Control		\$3,507	\$0	\$0	\$0	\$1,700	\$0
Fire Protection							
Contractual Expense	A3412.4	\$0	\$241	\$0	\$193	\$0	\$200
Total Fire Protection		\$0	\$241	\$0	\$193	\$0	\$200
Animal Control							
Control of Dogs/ Enum.	A3510.1	\$8,647	\$0	\$5,975	\$0	\$9,100	\$0
Control of Dogs C.E.	A3510.4	\$1,473	\$0	\$2,093	\$0	\$2,000	\$0
Total Animal Control		\$10,120	\$0	\$8,068	\$0	\$11,100	\$0
Other Public Safety							
Personal Services	A3620.1	\$0	\$3,570	\$0	\$3,677	\$0	\$3,790
Contractual Expense	A3620.4	\$0	\$0	\$0	\$10	\$0	\$20
Safety Inspections C.E.	A3989.4	\$565	\$0	\$805	\$0	\$500	\$0
Total Other Public Safety		\$565	\$3,570	\$805	\$3,687	\$500	\$3,810
Public Health Programs							
Registrar C.E.	A4020.4	\$857	\$0	\$945	\$0	\$2,000	\$0
Total Public Health Programs		\$857	\$0	\$945	\$0	\$2,000	\$0
Highway							
Personal Services	A5010.1	\$38,969	\$20,754	\$42,230	\$24,271	\$45,500	\$25,558
Highway Supt. C.E.	A5010.4	\$2,888	\$0	\$1,456	\$0	\$3,000	\$0
Equip & Capital Outlay	A5110.2	\$0	\$4,000	\$0	\$0	\$0	\$2,500
Contractual Expense	A5110.4	\$0	\$8,580	\$0	\$25,036	\$0	\$25,000
CHIPS	A5110.4A	\$0	\$0	\$0	\$6,000	\$0	\$4,500
Garage/ Equipment	A5132.2	\$1,453	\$0	\$985	\$0	\$1,500	\$0
Garage C.E.	A5132.4	\$31,712	\$0	\$41,326	\$0	\$36,000	\$0
Personal Services	A5142.1	\$0	\$2,712	\$0	\$1,005	\$0	\$2,500
Equip. & Capital Outlay	A5142.2	\$0	\$0	\$0	\$0	\$0	\$1,000
Contractual Expense	A5142.4	\$0	\$5,161	\$0	\$8,612	\$0	\$7,000
Contractual Expense - Street Lighting	A5182.4	\$1,722	\$12,527	\$1,554	\$13,405	\$1,800	\$13,000
Contractual Expense	A5410.4	\$0	\$196	\$0	\$5	\$0	\$500
Total Highway		\$76,744	\$53,930	\$87,551	\$78,334	\$87,800	\$81,558
Economic Opportunity and Development							
Veterans Services C.E.	A6510.4	\$700	\$0	\$700	\$0	\$700	\$0
Total Economic Opportunity & Development		\$700	\$0	\$700	\$0	\$700	\$0
Recreation							
Personal Services	A7110.1	\$102	\$1,716	\$229	\$1,800	\$200	\$3,500

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
Equip. & Capital Outlay	A7110.2	\$0	\$1,500	\$0	\$234	\$0	\$350
Contractual Expense	A7110.4	\$0	\$2,900	\$9	\$2,118	\$200	\$4,000
Total Recreation		\$102	\$6,116	\$238	\$4,152	\$400	\$7,850
Culture							
Contractual Expense	A7410.4	\$0	\$2,521	\$0	\$1,581	\$0	\$2,500
Historical Society	A7510.4	\$5,240	\$0	\$3,008	\$0	\$2,000	\$0
Historical Property C.E.	A7520.4	\$949	\$0	\$0	\$0	\$1,000	\$0
Celebrations	A7550.4	\$600	\$0	\$600	\$0	\$600	\$0
Contractual Expense	A7620.4	\$0	\$0	\$0	\$0	\$0	\$0
Total Culture		\$6,789	\$2,521	\$3,608	\$1,581	\$3,600	\$2,500
General Environment							
REAP	A8020.4	\$1,063	\$0	\$1,231	\$6,000	\$1,064	\$0
Safety C.E.	A8042.4	\$0	\$0	\$0	\$0	\$650	\$0
Total General Environment		\$1,063	\$0	\$1,231	\$6,000	\$1,714	\$0
Refuse/Garbage							
Contractual Expense	A8160.4	\$0	\$2,569	\$0	\$2,187	\$500	\$3,500
Total Refuse/Garbage		\$0	\$2,569	\$0	\$2,187	\$500	\$3,500
Community Environment							
Contractual Expense	A8510.4	\$0	\$707	\$0	\$1,692	\$0	\$3,500
Clearance Demolition	A8666.4	\$0	\$42,618	\$0	\$0	\$0	\$0
Total Community Development		\$0	\$43,325	\$0	\$1,692	\$0	\$3,500
Special Services							
Cemeteries P.S.	A8810.1	\$2,193	\$0	\$4,150	\$0	\$3,500	\$0
Cemeteries C.E.	A8810.4	\$6,229	\$0	\$1,226	\$0	\$1,500	\$0
Total Special Services		\$8,422	\$0	\$5,376	\$0	\$5,000	\$0
Employee Benefits							
State Retirement	A9010.8	\$9,460	\$2,317	\$6,000	\$4,309	\$5,275	\$4,600
Police Retirement	A9015.8	\$0	\$1,856	\$0	\$1,667	\$0	\$2,200
Social Security	A9030.8	\$13,675	\$6,608	\$13,007	\$7,224	\$15,000	\$7,200
Workers Comp.	A9040.8	\$30,536	\$3,084	\$29,586	\$1,809	\$26,239	\$4,000
Unemployment	A9050.8	\$0	\$0	\$0	\$0	\$0	\$400
Disability Insurance	A9055.8	\$0	\$0	\$0	\$0	\$0	\$200
Health Insurance	A9060.8	\$98,622	\$4,860	\$116,964	\$4,860	\$150,000	\$5,000
Total Employee Benefits		\$152,293	\$18,726	\$165,557	\$19,869	\$196,514	\$23,600
Debt Service							
Installment Purch. Cont.	A9785.6	\$0	\$13,331	\$0	\$0	\$0	\$0
Interest Purch. Cont.	A9785.7	\$0	\$767	\$0	\$0	\$0	\$0
Total Debt Service		\$0	\$14,098	\$0	\$0	\$0	\$0
Interfund Transfers							
Transfer to Other Funds	A9901.9	\$57,000	\$0	\$45,000	\$0	\$0	\$0
Cap. Res. Pol. & PW	A9950.9	\$0	\$0	\$0	\$5,500	\$0	\$5,000
Total Interfund Transfers		\$57,000	\$0	\$45,000	\$5,500	\$0	\$5,000
TOTAL GENERAL EXPENDITURES		\$548,328	\$238,082	\$533,418	\$225,266	\$611,978	\$245,623
GENERAL OUTSIDE VILLAGE - EXPENDITURES							
Administration							
Code Enforcement P.S.	B3010.1	\$29,500	\$0	\$30,375	\$0	\$31,275	\$0
Code Enforcement Equip.	B3010.2	\$3,184	\$0	\$0	\$0	\$0	\$0
Code Enforcement C.E.	B3010.4	\$1,647	\$0	\$1,065	\$0	\$1,000	\$0
Total Administration		\$34,331	\$0	\$31,440	\$0	\$32,275	\$0
Law Enforcement							
Constable C.E.	B3120.4	\$0	\$0	\$0	\$0	\$100	\$0

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
Total Law Enforcement		\$0	\$0	\$0	\$0	\$100	\$0
Recreation							
Youth Program C.E.	B7310.4	\$7,022	\$0	\$5,558	\$0	\$7,022	\$0
Total Recreation		\$7,022	\$0	\$5,558	\$0	\$7,022	\$0
Culture							
Library C.E.	B7410.4	\$5,000	\$0	\$6,000	\$0	\$6,000	\$0
Total Culture		\$5,000	\$0	\$6,000	\$0	\$6,000	\$0
General Environment							
Planning P.S.	B8020.1	\$6,248	\$0	\$7,885	\$0	\$7,800	\$0
Planning C.E.	B8020.4	\$3,892	\$0	\$2,569	\$0	\$2,500	\$0
Total General Environment		\$10,140	\$0	\$10,454	\$0	\$10,300	\$0
Employee Benefits							
State Retirement	B9010.8	\$3,396	\$0	\$2,538	\$0	\$1,860	\$0
Social Security	B9030.8	\$2,735	\$0	\$2,957	\$0	\$3,000	\$0
Health & Dental Insurance	B9060.8	\$11,623	\$0	\$14,065	\$0	\$17,640	\$0
Total Employee Benefits		\$17,754	\$0	\$19,560	\$0	\$22,500	\$0
TOTAL GENERAL OUTSIDE VILLAGE EXPENDITURES		\$74,247	\$0	\$73,012	\$0	\$78,197	\$0
HIGHWAY - TOWNWIDE EXPENDITURES							
Employee Benefits							
Bridges P.S.	DA5120.1	\$0	\$0	\$30,000	\$0	\$30,000	\$0
Bridges C.E.	DA5120.4	\$12,000	\$0	\$9,132	\$0	\$12,000	\$0
Machinery P.S.	DA5130.1	\$13,229	\$0	\$0	\$0	\$15,000	\$0
Machinery Purchases	DA5130.2	\$173,646	\$0	\$52,582	\$0	\$205,000	\$0
Machinery C.E.	DA5130.4	\$105,287	\$0	\$88,000	\$0	\$110,000	\$0
Snow Removal P.S.	DA5142.1	\$191,591	\$0	\$114,903	\$0	\$180,000	\$0
Snow Removal C.E.	DA5142.4	\$267,028	\$0	\$177,809	\$0	\$175,000	\$0
Total Highway		\$762,781	\$0	\$472,426	\$0	\$727,000	\$0
Employee Benefits							
State Retirement	DA9010.8	\$17,000	\$0	\$15,000	\$0	\$14,275	\$0
Social Security	DA9030.8	\$15,775	\$0	\$12,369	\$0	\$17,500	\$0
Disability Insurance	DA9055.8	\$270	\$0	\$270	\$0	\$300	\$0
Health & Dental Insurance	DA9060.8	\$52,890	\$0	\$48,452	\$0	\$71,200	\$0
Total Employee Benefits		\$85,935	\$0	\$76,091	\$0	\$103,275	\$0
TOTAL HIGHWAY TOWNWIDE EXPENDITURES		\$848,716	\$0	\$548,517	\$0	\$830,275	\$0
HIGHWAY - OUTSIDE VILLAGE EXPENDITURES							
Highway							
General Repairs P.S.	DB5110.1	\$207,151	\$0	\$212,093	\$0	\$240,000	\$0
General Repairs C.E.	DB5110.4	\$252,201	\$0	\$223,759	\$0	\$265,000	\$0
Chips	DB5112.2	\$245,342	\$0	\$174,461	\$0	\$246,000	\$0
Total Highway		\$704,694	\$0	\$610,313	\$0	\$751,000	\$0
Employee Benefits							
State Retirement	DB9010.8	\$17,000	\$0	\$15,000	\$0	\$14,275	\$0
Social Security	DB9030.8	\$15,979	\$0	\$16,366	\$0	\$18,500	\$0
Disability Insurance	DB9055.8	\$270	\$0	\$270	\$0	\$300	\$0
Health & Dental Insurance	DB9060.8	\$54,440	\$0	\$68,150	\$0	\$71,200	\$0
Total Employee Benefits		\$87,689	\$0	\$99,786	\$0	\$104,275	\$0
Interfund Transfers							
Transfer/ Other Funds	DB9901.9	\$70,048	\$0	\$0	\$0	\$0	\$0
Total Interfund Transfers		\$70,048	\$0	\$0	\$0	\$0	\$0
TOTAL HIGHWAY OUTSIDE VILLAGE EXPENDITURES		\$862,431	\$0	\$710,099	\$0	\$855,275	\$0

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
WATER EXPENDITURES							
Shared Services							
Equip. & Capital Outlay	F1680.2	\$0	\$1,025	\$0	\$900	\$0	\$0
Contractual Expense	F1680.4	\$0	\$1,549	\$0	\$2,190	\$0	\$1,600
Total Shared Services		\$0	\$2,574	\$0	\$3,090	\$0	\$1,600
Special Items							
Contractual Expense	F1910.4	\$0	\$6,566	\$0	\$5,413	\$0	\$6,000
Contractual Expense	F1990.4	\$0	\$0	\$0	\$0	\$0	\$1,400
Total Special Items		\$0	\$6,566	\$0	\$5,413	\$0	\$7,400
General Environment							
Contractual Expense	F8020.4	\$0	\$2,855	\$0	\$0	\$0	\$1,000
Contractual Expense	F8030.4	\$0	\$1,000	\$0	\$0	\$0	\$500
Total General Environment		\$0	\$3,855	\$0	\$0	\$0	\$1,500
Water							
Personal Services	F8310.1	\$0	\$22,652	\$0	\$24,712	\$0	\$32,227
Contractual Expense	F8310.4	\$0	\$2,447	\$0	\$1,191	\$0	\$1,500
Contractual Expense	F8320.4	\$0	\$12,475	\$0	\$10,259	\$0	\$12,000
Contractual Expense	F8330.4	\$0	\$3,047	\$0	\$3,558	\$0	\$2,700
Equip. & Capital Outlay	F8340.2	\$0	\$4,997	\$0	\$4,227	\$0	\$12,423
Contractual Expense	F8340.4	\$0	\$14,653	\$0	\$4,617	\$0	\$9,000
Total Water		\$0	\$60,271	\$0	\$48,564	\$0	\$69,850
Employee Benefits							
State Retirement	F9010.8	\$0	\$1,159	\$0	\$2,154	\$0	\$2,500
Social Security	F9030.8	\$0	\$1,733	\$0	\$1,890	\$0	\$1,900
Workers Comp.	F9040.8	\$0	\$3,084	\$0	\$1,809	\$0	\$3,500
Total Employee Benefits		\$0	\$5,975	\$0	\$5,853	\$0	\$7,900
Debt Service							
Debt Svc Serial Bond (Princ)	F9710.6	\$0	\$43,000	\$0	\$44,000	\$0	\$44,000
Debt Svc Serial Bond (Int)	F9710.7	\$0	\$1,400	\$0	\$1,200	\$0	\$1,400
Total Debt Service		\$0	\$44,400	\$0	\$45,200	\$0	\$45,400
Interfund Transfers							
Budgetary Provisions	F9962.4	\$0	\$0	\$0	\$0	\$0	\$12,600
Total Interfund Transfers		\$0	\$0	\$0	\$0	\$0	\$12,600
TOTAL WATER EXPENDITURES		\$0	\$123,641	\$0	\$108,121	\$0	\$146,250
Total General Fund Expenditures		\$548,328	\$238,082	\$533,418	\$225,266	\$611,978	\$245,623
Total General Outside Village Expenditures		\$74,247	\$0	\$73,012	\$0	\$78,197	\$0
Total Highway Townwide Expenditures		\$848,716	\$0	\$548,517	\$0	\$830,275	\$0
Total Highway Outside Village Expenditures		\$862,431	\$0	\$710,099	\$0	\$855,275	\$0
Total Water Expenditures		\$0	\$123,641	\$0	\$108,121	\$0	\$146,250
Grand Total Expenditures		\$2,333,722	\$361,723	\$1,865,046	\$333,387	\$2,375,725	\$391,873

Revenues

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
REVENUES GENERAL							
Real Property Taxes and Tax Items							
Real Property Tax	A1001	\$363,244	\$142,308	\$380,915	\$145,273		
Int./Penalties on Taxes	A1090	\$19,708	\$1,662	\$12,000	\$5,773	\$12,000	\$1,000
Total Real Property Taxes and Tax Items		\$382,952	\$143,970	\$392,915	\$151,046	\$12,000	\$1,000
Non Property Taxes							
Sales Tax	A1120	\$0	\$59,440	\$0	\$46,004	\$0	\$45,000
Franchise	A1170	\$17,356	\$9,908	\$19,320	\$10,647	\$14,000	\$8,500
Total Non Property Taxes		\$17,356	\$69,348	\$19,320	\$56,651	\$14,000	\$53,500
General Government							
Treasurer's Fees	A1230	\$0	\$160	\$0	\$260	\$0	\$250
Clerk Fees	A1255	\$2,410	\$0	\$2,538	\$36	\$2,000	\$0
Total General Government		\$2,410	\$160	\$2,538	\$296	\$2,000	\$250
Public Safety							
Dog Control Fees	A1550	\$1,578	\$0	\$1,490	\$0	\$1,500	\$0
Demolition of Unsafe Building	A1570	\$0	\$0	\$0	\$42,618	\$0	\$0
Total Public Safety		\$1,578	\$0	\$1,490	\$42,618	\$1,500	\$0
Health							
Registrar Fees	A1603	\$890	\$0	\$930	\$0	\$2,000	\$0
Total Health		\$890	\$0	\$930	\$0	\$2,000	\$0
Culture and Recreation							
Park Fees	A2001	\$0	\$0	\$0	\$0	\$0	\$0
Library Charges	A2082	\$0	\$1,544	\$0	\$1,828	\$0	\$2,500
Total Culture and Recreation		\$0	\$1,544	\$0	\$1,828	\$0	\$2,500
Use of Money and Property							
Interest & Earnings	A2401	\$8,859	\$498	\$2,390	\$514	\$3,000	\$550
Interest on Account	A2401R		\$13		\$26		
Total Use of Money and Property		\$8,859	\$511	\$2,390	\$540	\$3,000	\$550
Licenses and Permits							
Bus. & Occup. Lic.	A2501	\$600	\$0	\$420	\$0	\$400	\$0
Games of Chance	A2530	\$10	\$0	\$10	\$0	\$10	\$25
Dog Licenses	A2544	\$6,352	\$0	\$7,168	\$0	\$6,000	\$0
Licenses Other	A2545	\$0	\$85	\$0	\$160	\$0	\$150
Street Openings	A2560	\$100	\$0	\$0	\$0	\$50	\$0
Building Permits	A2590	\$0	\$900	\$0	\$750	\$0	\$400
Total Licenses and Permits		\$7,062	\$985	\$7,598	\$910	\$6,460	\$575
Fines and Forfeitures							
Fines & Forfeited Bail	A2610	\$28,163	\$8,634	\$13,902	\$5,863	\$18,000	\$7,000
Fines Dog Cases	A2611	\$25	\$0	\$900	\$0	\$300	\$0
Total Fines and Forfeitures		\$28,188	\$8,634	\$14,802	\$5,863	\$18,300	\$7,000
Sales of Property and Compensation for Loss							
Sale of Property	A2650	\$0	\$288	\$75	\$285	\$0	\$200
Sale of Materials	A2655	\$55	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	A2665	\$0	\$19,098	\$0	\$0	\$0	\$0
Insurance Recoveries	A2680	\$3,196	\$5,575	\$1,255	\$0	\$0	\$0
Total Sales of Property and Compensation for Loss		\$3,251	\$24,961	\$1,330	\$285	\$0	\$200
Miscellaneous							
Refund from Prior Year Expense	A2701	\$0	\$0	\$10,307	\$0	\$0	\$0

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
Donations	A2705	\$0	\$100	\$0	\$101	\$0	\$100
Total Miscellaneous		\$0	\$100	\$0	\$101	\$0	\$100
General Government							
State Aid	A3001	\$36,501	\$9,235	\$36,501	\$9,235	\$0	\$8,773
Mortgage Tax	A3005	\$55,899	\$2,189	\$41,189	\$2,556	\$40,000	\$1,400
STAR Aid	A3040	\$1,418	\$0	\$0	\$0	\$0	\$0
Other General Gov't	A3089	\$0	\$570	\$0	\$2,769	\$0	\$0
Total General Government		\$93,818	\$11,994	\$77,690	\$14,561	\$40,000	\$10,173
Transportation							
State Aid (CHIPS)	A3501	\$0	\$1,688	\$0	\$20,418	\$0	\$4,500
Total Transportation		\$0	\$1,688	\$0	\$20,418	\$0	\$4,500
Other Transportation							
Transfer from other Funds	A5031	\$0	\$0	\$0	\$0	\$0	\$0
Capital Notes - Principal	A5740	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Transportation		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL REVENUE		\$546,364	\$263,894	\$521,003	\$295,117	\$99,260	\$80,348
GENERAL OUTSIDE VILLAGE - REVENUES							
Real Property Taxes and Tax Items							
Real Property Tax	B1001	\$31,588		\$34,574			
Total Real Property Taxes and Tax Items		\$31,588	\$0	\$34,574	\$0	\$0	\$0
Non Property Taxes							
Sales Tax	B1120	\$30,554	\$0	\$30,000	\$0	\$25,000	\$0
Total Non Property Taxes		\$30,554	\$0	\$30,000	\$0	\$25,000	\$0
Home and Community Services							
Planning Board Fees	B2115	\$50	\$0	\$50	\$0	\$100	\$0
Total Home and Community Services		\$50	\$0	\$50	\$0	\$100	\$0
Use of Money and Property							
Interest & Earnings	B2401	\$248	\$0	\$101	\$0	\$100	\$0
Total Use of Money and Property		\$248	\$0	\$101	\$0	\$100	\$0
Licenses and Permits							
Building Permits	B2555	\$5,775	\$0	\$5,749	\$0	\$5,000	\$0
Total Licenses and Permits		\$5,775	\$0	\$5,749	\$0	\$5,000	\$0
Culture and Recreation							
Youth Program	B3820	\$3,511	\$0	\$2,779	\$0	\$3,511	\$0
Total Culture and Recreation		\$3,511	\$0	\$2,779	\$0	\$3,511	\$0
TOTAL GENERAL OUTSIDE VILLAGE REVENUES		\$71,726	\$0	\$73,253	\$0	\$33,711	\$0
HIGHWAY - TOWNWIDE REVENUES							
Real Property Taxes and Tax Items							
Real Property Tax	DA1001	\$689,900		\$701,300			
Total Real Property Taxes and Tax Items		\$689,900	\$0	\$701,300	\$0	\$0	\$0
Use of Money and Property							
Interest & Earnings	DA2401	\$5,992	\$0	\$1,769	\$0	\$1,500	\$0
Total Use of Money and Property		\$5,992	\$0	\$1,769	\$0	\$1,500	\$0
Sales of Property and Compensation for Loss							
Minor Sales	DA2655	\$966	\$0	\$39	\$0	\$0	\$0
Sale of Equipment	DA2665	\$20,000	\$0	\$8,125	\$0	\$63,000	\$0
Total Sales of Property and Compensation for Loss		\$20,966	\$0	\$8,164	\$0	\$63,000	\$0
Home and Community Services							

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
Refund from Prior Year Expense	DA2701	\$0	\$0	\$1,820	\$0	\$0	\$0
State Disaster Aid	DA3960	\$5,323	\$0	\$0	\$0	\$0	\$0
Federal Disaster Aid	DA4960	\$17,884	\$0	\$0	\$0	\$0	\$0
Total Home and Community Services		\$23,207	\$0	\$1,820	\$0	\$0	\$0
Interfund Transfers							
Interfund Transfers	DA5031	\$127,048	\$0	\$0	\$0	\$0	\$0
Total Interfund Transfers		\$127,048	\$0	\$0	\$0	\$0	\$0
TOTAL HIGHWAY TOWNWIDE REVENUES		\$867,113	\$0	\$713,053	\$0	\$64,500	\$0
HIGHWAY - OUTSIDE VILLAGE REVENUES							
Real Property Taxes and Tax Items							
Real Property Tax	DB1001	\$159,000		\$178,300			
Total Real Property Taxes and Tax Items		\$159,000	\$0	\$178,300	\$0	\$0	\$0
Non Property Taxes							
Sales Tax	DB1120	\$408,237	\$0	\$420,996	\$0	\$350,000	\$0
Total Non Property Taxes		\$408,237	\$0	\$420,996	\$0	\$350,000	\$0
Use of Money and Property							
Interest & Earnings	DB2401	\$1,976	\$0	\$977	\$0	\$1,000	\$0
Total Use of Money and Property		\$1,976	\$0	\$977	\$0	\$1,000	\$0
Sales of Property and Compensation for Loss							
Refund from Prior Year Expense	DB2701	\$0	\$0	\$2,313	\$0	\$0	\$0
Minor Sales	DB2655	\$0	\$0	\$50	\$0	\$0	\$0
Total Sales of Property and Compensation for Loss		\$0	\$0	\$2,363	\$0	\$0	\$0
Transportation							
Chips	DB3501	\$244,552	\$0	\$236,332	\$0	\$246,000	\$0
Multi-Model Transp. Program	DB3505	\$35,000	\$0	\$0	\$0	\$0	\$0
Total Transportation		\$279,552	\$0	\$236,332	\$0	\$246,000	\$0
TOTAL HIGHWAY OUTSIDE VILLAGE REVENUES		\$848,765	\$0	\$838,968	\$0	\$597,000	\$0
WATER REVENUES							
Home and Community Services							
Water Rents	F2140	\$0	\$106,887	\$0	\$121,652	\$0	\$128,000
Capital Reserve	F2142	\$0	\$12,310	\$0	\$12,715	\$0	\$12,600
Shut off	F2144	\$0	\$1,875	\$0	\$2,400	\$0	\$2,000
Penalties and Late fees	F2148	\$0	\$3,224	\$0	\$3,524	\$0	\$3,400
Total Home and Community Services		\$0	\$124,296	\$0	\$140,291	\$0	\$146,000
Use of Money and Property							
Interest on Bank Account	F2401	\$0	\$62	\$0	\$261	\$0	\$250
Total Use of Money and Property		\$0	\$62	\$0	\$261	\$0	\$250
TOTAL WATER REVENUES		\$0	\$124,358	\$0	\$140,552	\$0	\$146,250
Total General Fund Revenues		\$546,364	\$263,894	\$521,003	\$295,117	\$99,260	\$80,348
Total General Outside Village Revenues		\$71,726	\$0	\$73,253	\$0	\$33,711	\$0
Total Highway Townwide Revenues		\$867,113	\$0	\$713,053	\$0	\$64,500	\$0
Total Highway Outside Village Revenues		\$848,765	\$0	\$838,968	\$0	\$597,000	\$0
Total Water Revenues		\$0	\$124,358	\$0	\$140,552	\$0	\$146,250
Grand Total Revenues		\$2,333,968	\$388,251	\$2,146,277	\$435,669	\$794,471	\$226,598

APPENDIX B – VILLAGE PROPERTY AND ASSETS

Village of Candor Asset List (excluding DPW) as of June 2010 Inventory for Machinery and Equipment

ID #	ITEM	P. DATE	PRICE
1	HP LaserJet 1020 Printer	05/22/07	\$180
2	98 Ford Police Car	01/20/99	\$20,500
4	Saddle Mate Porpoise	05/15/01	\$635
5	Paddle Fan /4 Bulb Light Fixture	05/17/01	\$156
12	8 Channel Mobile Radio	09/14/05	\$304
13	Muriatic 1430D Copier	06/08/06	\$1,185
20	Answering System	08/25/06	\$123
21	Emergency Exit Fixtures	08/25/06	\$214
25	Picnic tables at all parks 8 @ ball park, 6 @ Moyer park		\$7,000
26	Microsoft Office Prof. Full	08/05/08	\$500
28	Electric Punch 3230	08/08/08	\$100
1000	Typewriter	12/01/81	\$200
1001	Conference Table		\$125
1002	1 of 7 Orange Upholstered chairs		\$89
1003	2 of 7 Orange Upholstered chairs		\$89
1004	3 of 7 Orange Upholstered chairs		\$89
1005	4 of 7 Orange Upholstered chairs		\$89
1006	5 of 7 Orange Upholstered chairs		\$89
1007	6 of 7 Orange Upholstered chairs		\$89
1008	7 of 7 Orange Upholstered chairs		\$89
1014	Desk Unit right side		\$250
1015	Desk Unit left side		\$250
1016	Desk Unit center		\$150
1018	File Cabinet 4 drawers legal		\$150
1019	File Cabinet 4 drawers legal		\$150
1020	Oak file cabinet		\$125
1022	File Cabinets black 4drawer		\$125
1023	File Cabinets 2 drawers legal		\$100
1024	File Cabinet letter size with locks		\$90
1025	Clock		\$100
1032	2 oak chairs		\$100
1033	Wooden Stand		\$20
1037	File Cabinet 2 drawers legal		\$100
1038	File Cabinet 4 drawers legal no locks		\$150
1039	File Cabinet 4 drawers letter black no locks		\$90
1044	Wooden Desk Village Hall 2nd floor		\$50
1045	Remington Card File		\$30
1046	Desk Chair Orange Upholstery (1 of 2)		\$188
1047	Desk Chair Orange Upholstery (2 of 2)		\$188
1052	Old School Desk		\$100
1082	Canon Copier	02/02/95	\$1,425
1086	Paper Shredder	06/09/98	\$80
1089	Cordless Telephone/Answering Machine	01/26/01	\$50
1090	Lateral File 2 drawer	08/11/98	\$145
1091	Electric Stapler		\$48

Village of Candor Asset List (excluding DPW) as of June 2010
Inventory for Machinery and Equipment

ID #	ITEM	P. DATE	PRICE
1092	Typewriter	10/21/98	\$145
1097	Portable Defibrillator	01/01/00	\$4,500
1099	Sharp Fax Machine/Answering Machine/Copier	05/08/00	\$139
1100	Vented Shelving Units (1 of 2)	03/02/00	\$59
1101	Vented Shelving Units (2 of 2)	03/02/00	\$59
1105	45 Gallon Trash Receptacle with lid	08/16/00	\$371
1106	12 Digit Electric Calculator	04/12/01	\$194
1107	4 Drawer Oak Filing Cabinet	04/26/01	\$259
1114	Okipage Printer		\$189
1121	4 drawer filling cabinet w/lock	10/10/03	\$100
1127	12 Digit Display Desktop Calculator	11/18/04	\$76
1128	Court Reporter Deck	04/29/05	\$5,361
1129	Computer Workstation 4 pieces	08/25/05	\$175
1130	Filing Cabinet 4 Drawer Letter size	08/25/05	\$90
1131	Filing Cabinet 4 Drawer Letter size	08/25/05	\$90
1134	4 drawer filling cabinet w/lock Legal	02/01/07	\$211
1136	Frigidaire Compact Refrigerator	08/18/07	\$118
1137	Dehumidifier , 50 Pint	08/15/07	\$209
1140	Dehumidifier , 50 Pint	07/31/08	\$199
1141	3 Hole Electric Punch	08/08/08	\$100
1144	Manager Chair Burgy.	04/30/07	\$72
1145	Manager Chair Burgy.	04/30/07	\$72
1146	Manager Chair Burgy.	04/30/07	\$72
1147	Manager Chair Burgy.	04/30/07	\$70
1148	Manager Chair Burgy.	04/30/07	\$70
1148	Manager Chair Gray	01/05/09	\$100
Total			\$49,200

Inventory for Buildings

ID #	ITEM	P. DATE	PRICE
1	Village Hall	8/1/1864	\$25,000
2	Coal Barn, 1 Water Street		\$14,400
3	Pump house Marrow Ball Park		\$64,383
4	Village Highway Garage, Rich Street		\$75,166
5	Restrooms at the ball park		\$12,500
6	Library Bldg		\$156,678
7	Pump house Wards		\$64,383
8	Concession/Announcement tower		\$7,500
9	Kitchen/Pavilion at ball park		\$8,200
10	Pump House at Humiston ST.		\$137,000
Total			\$565,210

Inventory for Land

ID #	ITEM	P. DATE	PRICE
1	1.10 acres on Smith St.		\$600
2	Land for Public Works Bldg		\$4,183
3	Land at Stowell Ave		\$500
4	Village Hall / Library		\$5,000
5	Hull Park Main St.		\$1,000
6	Coal Barn at Water St		\$600
7	2.00 acres Delray Ave (9/25/08 sold .06 acres to Dick Kirk)		\$650
8	Water Tank Property and Surrounding Land 22.50 acres Logan Hill		\$14,000
9	Moyer Park Lower Dam Site and Island		\$600
10	Ball Park		\$3,500
11	Land 22.2 acres at Reservoir Hill Rd		\$2,950
12	Land for Wards well House		\$2,000
13	Main Street, Vacant		\$400
Total			\$35,983

Improvements other than Buildings

ID #	ITEM	P. DATE	PRICE
1	6' High chain link fence, gates, with barbed wire around water tank		\$9,683
2	4' High chain link fence & gate to enclose 2 pump houses		\$2,427
3	Flag Pole at Village Hall		\$90
4	Ball Park Bleachers		\$5,000
5	Playground Gym at Moyer Park		\$25,000
6	Back Stops at Ball Park		\$7,200
7	Gazebo at Hull Park		\$7,350
8	Pump house water system		\$174,500
9	Pavilion (Moyer Park and Playground Equipment)	06/20/00	\$5,937
10	Water reservoir on Reservoir Hill	03/17/05	\$2,600
11	Bleachers at Little league field		\$2,000
12	Storm drains		\$12,500
13	Water system improvements		\$14,500
14	Improvements to Delray		\$54,068
Total			\$322,855

APPENDIX C – TOWN HIGHWAY DEPARTMENT AND VILLAGE DPW EQUIPMENT LISTS

Town Highway Department Asset List

Town of Candor Highway Department Asset List as of June 2010

ITEM	QTY	P. DATE	YEAR	VALUE	PRICE
Champion Roller	1	3/9/1998	1996	\$50,000	\$68,000
Volvo Loader	1	7/12/2007	2007	\$139,681	\$139,681
John Deere Loader	1	10/14/1997	1997	\$95,000	\$120,758
Ford Backhoe	1	1/11/1994	1994	\$18,000	\$29,778
Cat Excavator	1	10/26/2005	1996	\$40,000	\$50,000
Kobelco Excavator	1	3/1/1992	1990	\$40,000	\$65,550
Case-IH Tractor	1	8/8/1995	1995	\$18,000	\$24,552
John Deere Tractor Mower	1	7/5/1984	1973	\$4,000	\$9,140
Eager Beaver Brush Chipper	1	2/14/1989	1989	\$4,000	\$11,742
Finley Screener	1	11/14/1989	1989	\$8,000	\$33,630
Hydraulic Broom	1	11/14/1995	1995	\$2,000	\$6,780
Brush Mower	1	11/14/1995	1995	\$1,000	\$15,000
Ford Pickup Truck	1	1/9/2006	2006	\$23,056	\$23,056
Chevy 1 Ton	1	4/13/2009	2009	\$46,832	\$46,832
Chevy Pickup Truck	1	4/13/1998	1998	\$4,000	\$16,502
Chevy Pickup Truck	1	4/13/1998	1998	\$4,000	\$16,502
Chevy Pickup Truck	1	7/28/2005	2005	\$14,452	\$14,452
Chevy	1	9/6/2000	2000	\$14,000	\$27,233
Ford Patch Truck	1	6/20/2007	1997	\$20,000	\$98,151
International Dump Truck	1	10/1/2001	2001	\$40,000	\$66,134
Volvo Dupm Truck	1	3/16/2009	2008	\$173,646	\$173,646
Volvo Dump Truck	1	5/30/2000	2001	\$99,423	\$99,423
Volvo Dump Truck	1	8/29/2002	2003	\$113,823	\$113,823
Volvo Dump Truck	1	10/26/2004	2005	\$126,402	\$126,402
Volvo Dump Truck	1	5/11/1999	1999	\$40,000	\$98,504
Volvo Tractor	1	9/24/2003	2004	\$79,826	\$79,826
American Trailer Lowboy	1	11/10/2003	2004	\$28,959	\$28,959
Sterling Dump Truck	1	7/31/2006	2006	\$158,000	\$158,000
Flowboy Trailer	1	7/28/2005	1987	\$8,000	\$8,000
Viking Reversible Plow	1	10/1/2001	2001		
V-Plows	1	3/5/1987	1987	\$1,000	\$4,375
Viking Oneway Plow	1			\$600	\$3,000
Viking Oneway Plow	1	7/8/1986	1986	\$1,500	\$5,000
Viking OneWay Plow					
Viking Wing Plow	1	8/29/2002	2002	\$3,500	\$3,500
Viking Wing Plow	1	10/26/2004	2004		
Viking Wing Plow	1	8/29/2002	2002	\$1,500	\$1,500
Viking Wing Plow	1	10/26/2004	2004		
Frink Wing Plow	1	4/30/1996	1996	\$500	\$1,800
Frink Wing Plow	1	7/8/1986	1986	\$500	\$1,800
Frink Oneway Plow	1			\$500	\$2,000
Henderson Plow	1	6/10/1999	1999	\$1,500	\$1,500
Henderson Wing	1	4/12/1999	1999	\$2,000	\$2,000

Town of Candor Highway Department Asset List as of June 2010

ITEM	QTY	P. DATE	YEAR	VALUE	PRICE
Western	1	1/9/2006	2006	\$3,250	\$1,900
Flink Sander	1	10/1/2009	2009	\$5,750	\$5,750
Fisher Plow	1	4/13/2009	2009	\$3,955	\$3,955
Uniden 2-Way Radio	1				
Uniden 2-Way Radio	1				
Uniden 2-Way Radio	1	2/3/2002	2000	\$460	\$460
Uniden 2-Way Radio	1	2/23/2002	2002	\$450	\$450
Uniden 2-Way Radio	1	9/3/2002	2002	\$450	\$450
Uniden 2-Way Radio	1	5/16/2002	2002	\$450	\$450
Motorola Maxar 50 Radio	2		1987	\$75	\$1,190
Motorola 2 Way Radio	1	8/4/2003	2003	\$450	\$450
Motorola 2-Way Radio	1	12/12/2001		\$335	\$335
Motorola 2-Way Radio	2	4/13/1998	1998	\$500	\$648
Motorola 2-Way Radio	1	1/20/1995		\$100	\$345
Relm 2-Way Radio	1	1/20/1995		\$100	\$345
Kenwood Radio	1		1989	\$75	\$395
Kenwood Radio	1	6/7/1993	1993	\$150	\$448
Work Benches	1				\$980
Battery Charger	4				\$3,920
Water Pump 3"	2			\$100	\$200
Not Listed	1	1/1/1996	1996	\$100	\$319
50-Ton Press	1		1976	\$150	\$1,200
Tool Boxes	1	1/11/1989	1989	\$150	\$799
Sthil Chain Saw	2			\$500	\$2,000
Sthil Chain Saw	2			\$125	\$500
Stihl Chain Saw	1	9/11/1991	1991	\$100	\$415
Sthil Chain Saw	1	9/9/1991	1991	\$100	\$415
Stihl Chain Saw	1	12/18/1997	1997	\$400	\$720
Sthil Chain Saw	1	1/28/1992	1992	\$150	\$414
Husqvarna Weed Eater	1	12/23/2002	2002	\$433	\$433
Chain Breaker	1	1/7/2003	2002	\$484	\$484
Bench Vise	1	7/14/2004	2003	\$229	\$229
Anvil & Stand	1		1965	\$75	\$250
Torque Multiplier	1	1/3/1978	1978	\$30	\$70
Bench Grinder	1	4/3/1978	1978	\$50	\$85
Drill Press	1	11/6/1978	1978	\$300	\$132
1/2" Air Impact Wrench	1	4/14/1996	1996	\$75	\$183
3/4" Air Impact Wrench	1	1/10/1983	1983	\$50	\$200
Portable Power Drill	1	12/21/1999	1999	\$50	\$160
Cut Off Saw	1	12/21/1999	1999	\$200	\$400
20-Ton Jack	1	10/23/1985	1985	\$50	\$176
20-Ton Air Jack	1	1/19/1989	1989	\$50	\$160
2 1/2 Ton Floor Jack	2			\$100	\$200
5-Ton Floor Jack	1	2/11/1998	1998	\$650	\$795
5 Ton Hydraulic Jack	1		1989	\$20	\$165
1 Ton Transmission Jack	1	5/10/1995	1995	\$100	\$425
10-Ton Proto Power	1	9/9/1992	1992	\$100	\$400
Portable Air Compressor	1	9/11/1990		\$100	\$200
IR Air Compressor	1	5/10/1995	1995	\$100	\$200
Stone Rake	1	9/9/1992	1992	\$100	\$495

Town of Candor Highway Department Asset List as of June 2010

ITEM	QTY	P. DATE	YEAR	VALUE	PRICE
Stone Spreaders	1	3/21/2003	2003	\$2,882	\$2,882
Not Listed	1		1986	\$200	\$500
Stone Spreaders	3			\$750	\$2,400
Fuel Pumps & Tanks					
Air Drill	2	6/1/1981	1981	\$500	\$2,590
Miller Welder				\$18,000	\$18,003
Lincoln Welder	1	6/12/1989	1989	\$50	\$123
Miller Welder Portable	1	10/14/1997	1997	\$1,300	\$1,600
Bolts & Nuts	1	6/8/1980	1980	\$100	\$711
Hand Tools	1	7/7/1980	1980	\$300	\$1,325
Filters				\$300	\$500
Parts for Equipment				\$1,000	\$2,000
Spare Tires & Rims				\$1,000	\$1,500
Oil & Grease				\$2,000	\$3,000
Plow & Cutting Edges				\$3,000	\$6,000
Fire Extinguishers				\$1,000	\$2,000
Log Chains & Binders				\$1,000	\$2,500
Air Hoses	20			\$200	\$600
14 Pc. Wrench Set				\$400	\$700
Torches & Gauges	5			\$75	\$150
Torque Wrench	1	2/8/1994	1994	\$20	\$35
Torque Scocket	2			\$150	\$300
Parts Washer	1	2/14/1998	1998	\$200	\$339
60" Ditching Bucket	1	9/22/1995	1995	\$50	\$93
36" Ditching Bucket	1	1/1/2006	2006	\$400	\$400
60" WAIN-ROY Bucket	1	9/13/1996	1996	\$1,500	\$2,816
H&H Exvactor Bucket	1	8/13/1996	1996	\$500	\$1,011
Pressure Washer	1	1/19/2007	2007	\$3,500	\$3,500
2" Water Pump	1	1/11/1999	1998	\$4,000	\$4,215
Welding Helmet	1	12/29/1999	1999	\$2,300	\$2,300
Haier Refrigerator	1	11/12/1996	1996	\$400	\$538
Oil Pump	1	10/14/1997	1997	\$100	\$275
Not Listed	1		2005	\$100	
Oil Pump	1	5/6/1994	1994	\$250	\$405
U-Joint Puller					
Flink Sander	1	12/10/1997	1997	\$250	\$298
Air-Flow Sander	1	8/12/1996	1997	\$150	\$198
GE Clock Radio	1	10/1/2001	2001	\$4,915	\$5,195
35MM Visiontel Camera	1	8/28/2002	2002	\$3,795	\$3,795
Mircowave Oven	1		1992	\$5	
Creepers	1		1991	\$5	
Concrete Vibrator	1	12/23/1999	1999	\$100	\$100
IBM ele. Typewriter	3			\$60	\$90
Sharp Fax	1	9/15/1985	1985	\$150	\$672
Sharp Calculator	1			\$50	\$250
Hewlett Packard Printer	1			\$100	\$100
Office Desks	1			\$100	\$50
Office Chairs	1	12/15/2000	2000	\$199	\$199
Sound Level Meter	2			\$100	\$100
File Cabinets	6			\$300	\$300

Town of Candor Highway Department Asset List as of June 2010

ITEM	QTY	P. DATE	YEAR	VALUE	PRICE
Pro Valve Air Sander	1			\$50	\$70
Wet-Dry Vac	4			\$400	\$400
MAC 1/2" Drive Air Impact	1	5/4/2001	2001	\$55	\$55
MAC 3/8" Drive Ratchet	1	10/30/2001	2001	\$160	\$160
NAPA 3.5 Ton Jack	1	10/15/2002	2002	\$270	\$270
Makita 4 1/2" Hand Grinder	1	4/7/2009	2009	\$89	\$89
Dell CPU #1	1	10/15/2002	2002	\$114	\$114
Dell Monitor #1	1	12/3/2002	2002	\$180	\$180
Dell Keyboard #1	1		2006		\$800
Dell CPU #2	1		2006	\$200	
Dell Monitor #2	1		2006		
Dell Keyboard #2	1		2007		\$800
Plasma Cutter Torch	1		2007	\$200	
Laser Marker & Stand	1		2007		
Remote Light	1		2008	\$3,800	\$3,800
Rechg Drop Lights	1		2008	\$300	\$300
Compaq Printer	1		2008	\$100	\$100
Dell Printer	2		2008	\$80	\$80
Not Listed	1		1999	\$99	\$99
Not Listed	1		2008	\$150	\$150
Total	199			\$1,513,025	\$1,915,952

Village DPW Department Asset List

Village of Candor Department of Public Works (DPW) Asset List as of June 2010

ID #	ITEM	P. DATE	PRICE
3	Gate Wrench Valve Key	03/20/00	\$49
6	10pc Standard Combo Wrench set and 1/2" drive 58 pc Standard/metric set	06/27/01	\$216
7	Mower Attachment for John Deere Tractor	08/01/01	\$2,646
8	John Deere 4700 Compact Tractor w / Canopy and Loader	08/01/01	\$22,720
9	Natural Gas Heater	11/20/02	\$600
10	Sander/Sander	12/30/02	\$3,500
11	Stihl FS 585	06/29/04	\$297
14	Magnetic Locator w/ case	06/13/06	\$550
15	Feed Pump 38 GPD 150 PSI	08/01/06	\$766
16	Shallow Well Pump Jet	08/22/06	\$207
17	Welding Curtain	08/23/06	\$114
18	Eye Wash	08/25/06	\$313
19	Milwauki 8" Variable Speed Grinder	08/25/06	\$129
22	Cell Phone w/Bluetooth Headset	07/31/08	\$230
24	Dump Truck Ford	08/30/01	\$24,437
27	LED Beacon: Pulse, 12-24 VDC, clear	08/13/08	\$210
29	Stihl FS86 Brush Cutter	08/03/94	\$480
1041	Steel Desk DPW		\$175
1054	STIHL 038 Super 18" chain saw	10/30/91	\$545
1067	Black and Decker 3/8 Drill		\$56
1069	GP Air Wrench		\$88
1072	Homelite Pump		\$270

Village of Candor Department of Public Works (DPW) Asset List as of June 2010

ID #	ITEM	P. DATE	PRICE
1075	Car Quest Powerpack 3000 Battery Charger		\$80
1093	SCAG 48" Lawn Mower	08/04/99	\$2,599
1094	Sulky, 2 wheel, for Scag 48' lawn mower	08/04/99	\$300
1098	Stihl Gas Weed Eater		\$479
1103	Welder, 120v	10/28/00	\$1,443
1104	Utility Trailer	01/18/01	\$528
1108	Brush cutter	06/07/01	\$340
1109	Pressure Washer	06/07/01	\$895
1110	3 x 21 Belt Sander	06/27/01	\$119
1111	Jig Saw Kit	06/27/01	\$99
1112	7 HP 240 volt Compressor	07/17/01	\$388
1115	Lawnmower	05/30/02	\$400
1116	Leak Detector W/Case	01/29/03	\$1,400
1118	45 gallon flammable storage cabinet	03/28/03	\$559
1122	8' Aluminum & Fiberglass Stepladder	10/01/03	\$90
1126	Magnetic Locator	10/29/04	\$795
1132	Dewalt 18 Volt Reciprocating Saw	03/08/06	\$199
1135	Toro 2 Master Commercial zero-turn moweer	08/08/07	\$6,654
1138	Sulky for Mower	08/23/07	\$300
1139	Chlorine Pocket Colorimeter II	08/22/07	\$352
1142	Roll Top Desk	05/01/08	\$100
1143	2001 Dodge Ram Pickup VIN 1B7HF16Z91S117935	08/13/08	\$5,500
1149	Leaf Blower	06/24/09	\$234
1150	2 Ton service jack	10/28/09	\$180
1151	JD TS 32 Snowblower		\$1,200
1152	York Rake		\$2,500
Total			\$86,331