

Village of Edwards Dissolution Study And Dissolution Plan

December, 2010

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**Prepared By:
Village of Edwards Dissolution Study Committee**

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EXECUTIVE SUMMARY

The Village of Edwards is located in southern St. Lawrence County. The Village has a population of 438 residents and encompasses about one square mile of the 50.7 square miles in the Town of Edwards. The Town's population, including the Village, is estimated to be 1,126, based on 2009 estimates by the U.S. Census Bureau.

The history of the Edwards community is linked to the fate of mining in the area. Originally a farming community, in the late 1870s talc mining created an economic boon in rural agricultural St. Lawrence County, and the greater Edwards community benefitted greatly. Over time the area became known for both talc and zinc mining, but in 1981 the last of the mines closed. Since the demise of mining, the Village of Edwards has lost virtually all of its retail and business base.

Today the Village has five part-time employees, including the mayor, two trustees, clerk-treasurer, and a code enforcement officer who serves on an as needed basis. The Village has long provided funding to the Town of Edwards to deliver street maintenance services within Village boundaries. In summer 2010, the Village signed a five-year contract with the Development Authority of the North Country (DANC) to take over water and sewer plant operations. Given these and other changes made over time, the only services now directly provided by Village employees, other than elected officials, are water and sewer billing and code enforcement.

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. The board used the grant to engage a consultant to work with a local study committee 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 if voters approve dissolution.

The Study Committee appointed by the Village Board includes two representatives from the Village and two from the Town-outside-Village (TOV). The study consultant is the Center for Governmental Research (CGR). This report constitutes the Committee's report to the Village Board.

It is the intent of the Village Board to place a proposition to dissolve the Village before voters on March 15, 2011. If voters approve, the Village will be dissolved effective December 31, 2012 and the Town of Edwards will assume responsibility for providing services in the former Village per the Dissolution Plan.¹

The overall Dissolution Study included numerous components, including:

- What Exists Report – describing how the Village and Town currently provide municipal services.
- Options Report – identifying viable alternatives for delivering the services and functions provided by the Village.
- Project website (www.cgr.org/edwards) – for the posting of study documents, presentations, meeting dates, frequently asked questions, press releases and other materials.
- Five Committee meetings
- Three public meetings
- Dissolution Plan – outlining how the functions and services of the Village will be continued if the Village dissolves, and also the fiscal and tax implications of dissolution.

The Dissolution Plan, which is the final document in this report, describes in detail how the two governments would merge into one; which existing Village services will be provided through special districts; which costs are to be absorbed by the Town; the fiscal and tax impacts for taxpayers of the Village and the TOV; and all other relevant aspects of dissolving the Village.

¹ Since it intends to hold a referendum on dissolution, the Village Board is responsible for adopting the final Dissolution Plan and for holding its own official public hearing at least 30 days prior to the vote.

The Dissolution Study Committee did consider whether there are alternatives to current government structure short of dissolving the Village. Upon analysis, the Study Committee concluded that key services – assessor, court, vital records, street maintenance, dog control, historian, library support, and water and sewer plant maintenance – are either being provided by the Town or, in the case of water and sewer plant operations, are outsourced. Therefore, the committee concluded that consolidated and shared service opportunities in other government service areas are too limited to be of any fiscal importance to the community.

Projected Tax Impact Summarized

The Study Committee, working with CGR, determined the projected tax impact of dissolving the Village both with and without additional Aid and Incentives to Municipalities (“new AIM”) if the two municipalities consolidate. In Year 1 of consolidation, based on current budget information, the incentive would amount to \$84,908 additional revenue for the overall community, with future increases based upon the projected Year 1 total AIM of \$98,655.²

Due to New York State’s current budget constraints and the fact that AIM is an annual appropriation of the New York State Legislature, the Study Committee makes projections both with and without new AIM.

² Current combined AIM funding for the Village and Town is \$13,747, per the Village’s 2010-11 budget and the Town’s 2010 budget.

Tax Impact With / Without Additional AIM for Property Assessed for \$50,000

The information below summarizes, based on current budget information, the tax impact of dissolving the Village for a taxpayer with property assessed for \$50,000. The analysis below excludes county, school and fire taxes and also water and sewer charges, because none are affected by dissolution.

Village Property	With New AIM	Without New AIM
Current Tax:	\$706	\$706
Savings if the Village Dissolves:	(\$207)	(\$126)
Projected Tax:	\$499	\$580
Percentage Change in Tax:	-29.4%	-17.9%

The current combined Village and Town tax rate per \$1,000 assessed valuation is \$14.13. The rate would drop to \$11.61 (without new AIM) and to \$9.98 if 100% of new AIM is used toward property taxes. A new lighting district tax is included in both post dissolution scenarios, and equates to \$1.30 per \$1,000.

Town-outside-Village Property

	With New AIM	Without New AIM
Current Tax*:	\$518	\$518
Savings if the Village Dissolves:	(\$84)	(\$3)
Projected Tax:	\$434	\$515
Percentage Change in Tax:	-16.2%	-0.6%

**TOV residents in the Talcville light district pay an additional \$1.97 per \$1000 assessed valuation*

The current combined Town and TOV tax rate is \$10.37 per \$1,000 assessed valuation. The rate would drop to \$10.31 without new AIM, and to \$8.68 with new AIM if 100% of the incentive is used toward property taxes.

Key Documents in This Report

The report is a compilation of the key documents produced for this study, and includes the following:

1. What Exists Report
2. Options Report
3. PowerPoint presentation to the public on September 28, 2010 – to solicit public feedback on the Options under consideration by the Committee.
4. PowerPoint Presentation to the Public - December 1, 2010 – Committee official public hearing on the Committee’s Dissolution Plan for the Village. (Note this presentation summarizes the key highlights of the Committee’s Dissolution Plan.)
5. The Committee’s Dissolution Plan

Acknowledgements

CGR is particularly grateful to the following individuals for their support in the development of this report:

Study Committee Members

Village: Chris Averill (Chair) and Amber Drew

Town-outside-Village: Mandy Fuller and Jennifer Hotaling

Village / Town Personnel

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Sharee Lanphear, Town Supervisor, Village Clerk-Treasurer

Duane Sykes, Town Highway Superintendent

Pat Davis, Town Clerk

Robert Best, Town Code Enforcement Officer

Betty Shrewsberry, Village Code Enforcement Officer

St. Lawrence County Real Property

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Staff Team

This project was directed by Charles Zettek Jr., CGR Vice President and Director of Government Management Services. Vicki Brown, Associate Director, was Project Manager. Other CGR staff who provided key assistance with this project include Research Assistants Eric Morris and Hung Dang.

What Exists Report Town and Village of Edwards

September, 2010

FINAL

Prepared for:
Village/Town Dissolution Study Committee

This document was prepared with funds provided by the New York State Department of State under the Local Government Efficiency Grant Program – Contract No. T-088832

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Appendix A - Inventory of Equipment – Village of Edwards

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

Appendix D - FY 2008 – 2010 Budget Information – Town of Edwards

Appendix E - Summary of Tax Exemptions

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.)

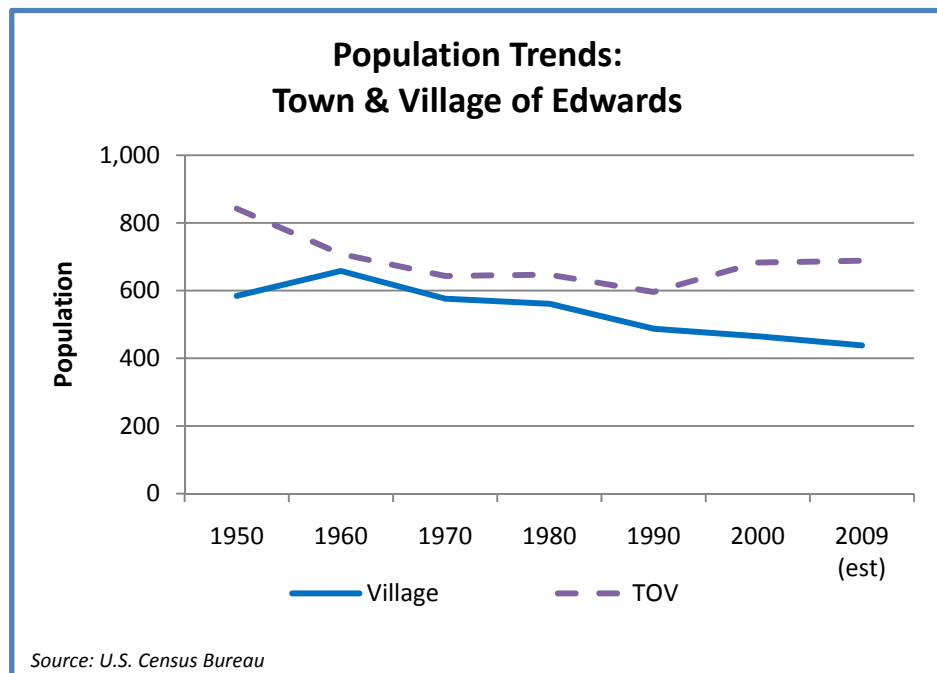
¹ The applicable law is the NYS law in effect at the time the grant was awarded – NYS Village Law Article 19.

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

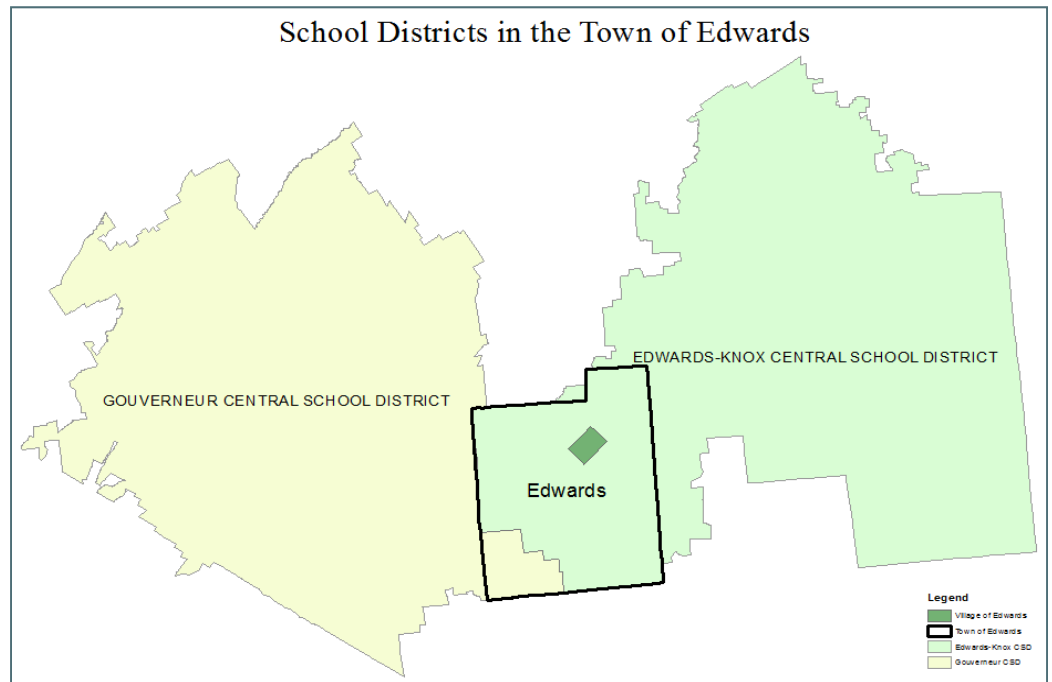
GRAPH 1



WHERE LOCAL TAX DOLLARS GO

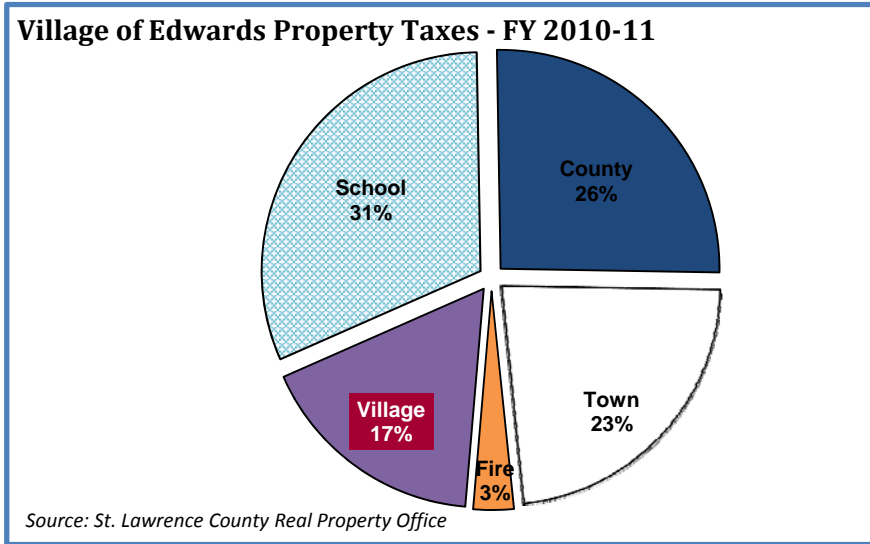
Graphs 2 and 3 highlight the percentage of total taxes paid to the various layers of government that impact the Edwards community (excluding state and federal taxes). The largest single influence on local taxes for a Village or TOV taxpayer is school² taxes. The next biggest influence depends on where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

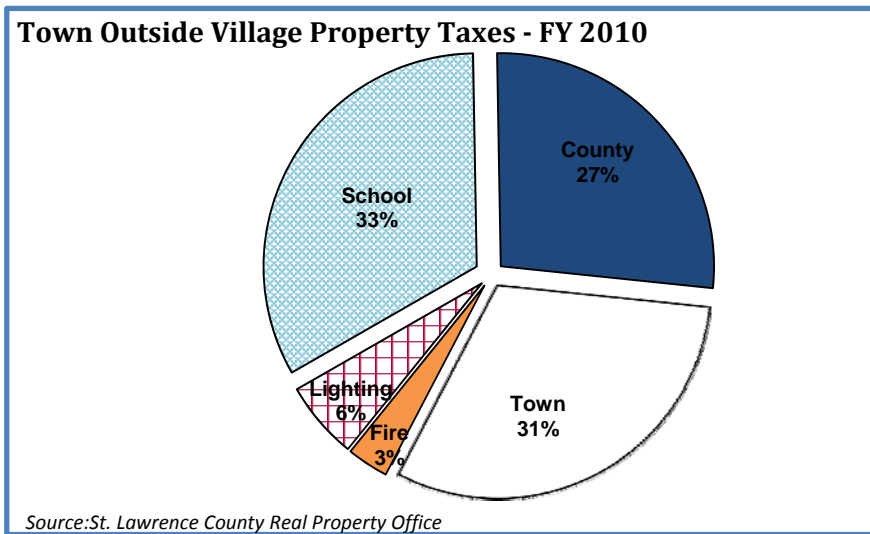


². Since the Village and almost all of the TOV are in the Edwards-Knox district, the “school” components in Graphs 2 and 3 are based on the Edwards-Knox tax rate of \$11.02 per \$1000.

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 TIERED CREAPER
 SET OF SCREWDRIVERS (12)
 ROTORY 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	DB5110.4	\$17,777	\$14,783	\$30,000
REPAIRS & MAINTENANCE SALARIES CONTRACTUAL	DB5112.1	\$26,020	\$27,197	\$28,000
PERMANENT IMPROVEMENTS SALARIES 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: _____

Options Report Town and Village of Edwards

September, 2010

FINAL

Prepared for:
Village/Town Dissolution Study Committee

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INTRODUCTION

This report identifies and evaluates viable alternatives for delivering Village services and functions in the event the Village of Edwards dissolves. It builds upon the earlier “What Exists Report” for the Town and Village. The Committee was assisted by the Center for Governmental Research (CGR), the study consultant, in developing this “Options Report.”

We note that we do not focus on shared services as a viable alternative for streamlining services in the Edwards community and reducing the overall taxpayer burden, because the Village’s services are extremely limited, as detailed in the previous report.

The Town is already providing the following services for the entire community: assessor, court, vital records, dog control, and historian. In addition, the Town already receives funding from the Village to provide highway/DPW services within Village boundaries. Recently, the Village outsourced water and sewer plant operations to the Development Authority of the North County (DANC).¹ As a result, the only significant services now provided by Village employees are administration, water billing, sewer billing, and code enforcement, with code enforcement having a very minimal impact on Village tax bills.

Since we believe there are no significant savings that can be achieved via additional service sharing, the remainder of this Options Report focuses on the potential dissolution of the Village. Elected officials anticipate putting the issue of dissolution before Village voters on March 15, 2011.² If voters approve dissolution, the remaining Village services will either be picked up by the Town or eliminated. If approved, dissolution would not take effect until December 31, 2012.

Definitions

Some definitions are listed below in order to provide a common understanding of key terms used in this report:

Tax Levy – the amount of money raised by a specific government through taxes. For local governments, this means property taxes.

Taxable Assessed Valuation (TAV) – the size of the tax base from which a government raises property tax dollars. Can be listed by individual

¹ The Town of Edwards does not provide water and sewer services.

² Under NYS law, only Village voters can determine whether to dissolve their Village.

property (TAV per \$1,000) or by size of the total tax base in a specific community.

Tax Rate – The amount a taxpayer would be taxed, usually expressed as a rate per \$1,000 of a property’s assessed valuation. The tax rate is determined by dividing a municipality’s tax levy by its TAV.

Town vs. Town-outside-Village (TOV) – the Town incorporates all properties (including the Village), while the TOV consists only of the property outside the Village³

AIM – New York State unrestricted aid, known as Aid and Incentives to Municipalities

NEW AIM Incentives – additional state AIM funding for consolidating governments (but not for shared services)

Cost Savings – money saved due to reducing expenses

Cost Shift – costs remain but who pays shifts

WHAT WOULD HAPPEN TO WATER, SEWER, STREET LIGHTING COSTS IF THE VILLAGE DISSOLVED?

If the Village dissolves, water users will pay for water expenses, and sewer users for sewer expenses. Water and sewer service costs will be paid for by users within newly formed Water and Sewer districts within the Town of Edwards. The Town Board will be the board for each of these districts. Water and sewer rates and costs will not be affected by dissolution.

Village street lighting expenses will be included in a new special street lighting district and the costs of street lighting will be the responsibility of taxpayers whose properties are inside the boundaries of the current Village of Edwards. The Town Board will be the board for the new street lighting district.

³ CGR Note: When referring to the term “Town” in the context of tax bills in this report, the term “Town” encompasses all Townwide general, Townwide highway, and Library taxes. When referring to TOV in the context of tax bills, the term TOV encompasses “Part Town” and “Highway” taxes that appear on Town tax bills.

A Note About Storm Sewer Costs

The Village storm sewer system would become a Townwide responsibility and budgeted as part of Highway expenditures. Grants are available to rural communities to help cover storm sewer upgrade costs, and the study consultant has provided information to Village and Town elected officials that will be useful in pursuing such a grant.

HOW WOULD DISSOLUTION AFFECT THE TAX LEVY?

The current tax levy is \$46,977 for the Village and \$519,074 for the Town—for a combined tax levy of \$566,051.

Dissolving the Village will result in one tax levy instead of three (Village, Town, TOV), and reduce the amount of overall tax dollars that need to be raised.

Based on the 2010-11 Village budget and the 2010 Town budget, and CGR's assumptions per our interviews, previous report and subsequent analysis, the following costs savings would occur if Village residents approve dissolution. (Note: CGR explains in a later section that cost savings for several bulleted items below will occur whether or not dissolution is approved).

What Would Change?

Gross cost savings total \$80,012. The savings result from eliminating the following:

- Salaries for the Village mayor and two trustees (\$6,700)
- A portion of the salary for the Village Clerk-Treasurer (\$2,500)
- Associated benefits for the Village employees (\$2,312)
- 50% of contractual expenses associated with the Village Clerk-Treasurer's office (\$2,500)
- Insurance expenses associated only with the Village (\$2,000)
- Municipal association dues (\$1,000)
- Workmen's compensation (\$2,500)
- Main Street Paving project expense (\$30,850)
- Restore NY grant-related expense (\$8,900)

- Dollars budgeted to reimburse the Town for maintaining water and sewer operations in the Village (\$10,200)
- Village election expenses (\$300)
- Village contribution to the senior citizens club (\$250)
- Village street lighting expenditures become the responsibility of a new special district (\$10,000)

In addition, dissolution would result in two specific revenues being eliminated – the Gross Utilities Tax revenue (\$2,500) and, CGR assumes, a refund of prior year expenditures (\$449). (Note: In New York, villages but not towns can levy gross utilities taxes). After accounting for these losses in revenue, the net total savings due to dissolution is \$77,063.

Adjustments Due to One-Time Savings

We note that three items bulleted above are one-time savings and should not be considered part of the long-term savings due to dissolving the Village. Taken together, the three items total \$49,950. They include: a) \$8,900 for Restore NY, which is a one-time expense linked to a grant the Village received and expended in prior budget years); b) \$30,850 that will be paid off in June 2011 when the Village pays its final bond anticipation note for debt on the Main Street paving project; and c) \$10,200 that will no longer be budgeted to reimburse the Town for maintaining water and sewer operations in the Village, since these operations are now maintained by DANC. Accounting for these one-time reductions, CGR calculates there would be a post-dissolution combined levy of \$538,938, based on current budgets.

WHAT ABOUT INCENTIVES NYS PROVIDES WHEN TWO LOCAL GOVERNMENTS CONSOLIDATE?

Current state legislation provides a new AIM incentive, based on a prescribed formula (15% of the combined property tax levy), when local governments consolidate. If the Village dissolves and all operations merge in the Town of Edwards, the community will receive additional AIM (“new AIM”) funding of \$84,908. This will lower the total amount of taxes that need to be raised in the community.

Adding the new AIM of \$84,908 to current AIM (\$7,225 for the Village and \$6,522 for the Town) results in total AIM funding for the first year following dissolution of \$98,655. This is an annual funding stream, and

current state legislation has this as an on-going annual appropriation. Thus, future increases are, under legislation now in effect, to be based upon the new AIM base of \$98,655, instead of the current AIM base of \$13,747.

CGR analysis shows that, based on current budgets, the post-dissolution tax levy for the year following dissolution, assuming receipt of New AIM, would be \$454,030, per Table 1 below.

TABLE 1

Post-Dissolution Tax Levy Calculation	
T&V Combined Tax Levy	\$ 566,051
<i>Impact of Dissolution</i>	<i>\$ (77,063)</i>
<i>Less One-Time Savings</i>	<i>\$ 49,950</i>
Post-Dissolution Levy (no New AIM)	\$ 538,938
<i>Impact of AIM increase</i>	<i>\$ (84,908)</i>
Post-Dissolution Levy (with New AIM)	\$ 454,030

Sources: Village and Town tax bills, CGR analysis

Note to the table: Per CGR contract with the Village, CGR shows the tax levy both with and without the AIM incentive.

WHAT IMPACT WOULD DISSOLUTION HAVE ON TAXES?

Currently the Village has a TAV of about \$7.7 million and the Town-outside- Village (TOV) has a TAV of nearly \$44.6 million. Future taxes will be levied on the combined Townwide TAV of \$52.3 million, with actual numbers shown below in Table 2.

TABLE 2

Taxable Assessed Values - FY2010	
Village	\$ 7,706,502
TOV	\$ 44,585,924
TOTAL (Townwide)	\$ 52,292,426

Source: St. Lawrence County Real Property Office

In the Table 3 below, CGR shows existing tax rates for Village and TOV taxpayers. Currently, a Village taxpayer pays County, Town, Village and

Fire taxes.⁴ TOV residents pay County, Town, TOV⁵, and Fire taxes. (TOV taxpayers in Talcville also pay a special street lighting tax of \$1.97 per \$1,000.) The total tax rate per \$1,000 of assessed value is currently \$24.17 for a Village taxpayer and \$20.41 for a TOV taxpayer (\$22.38 for Talcville taxpayers who also pay street lighting taxes).

TABLE 3

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 table:

(1)includes County tax of \$8.175 and County chargebacks of \$0.814

(2)includes Library tax for Edwards Hepburn Library

(3)includes General TOV tax of \$0.082 and Highway TOV tax of \$2.155

⁴ Since school taxes are not impacted by Village dissolution, we do not address them in this report.

⁵ TOV taxes are for services provided to TOV residents, primarily for Town highway services.

Tax Impact of Dissolution – With & Without New AIM Incentive

Upon dissolution, the two municipalities become a single taxing entity, thus there would be no separately stated Village and TOV tax rates. Using 2010 budget information,⁶ the post-dissolution tax levy would be \$538,938 as calculated above (*see Table 1*), which – when spread out over the combined Townwide TAV of \$52 million – would result in a new Town tax rate of \$10.31 per \$1,000 of assessed value.⁷ The reduction in spending reduces the total tax bill to \$21.64 for the current Village taxpayer (equating to a savings of \$2.53 per \$1,000). The tax bill for the current TOV taxpayer decreases slightly to \$20.35 (equating to a savings of six cents per \$1,000). The tables below show projected tax rates both without new AIM (Table 4) and with new AIM (Table 5).

TABLE 4

Projected Tax Rates per \$1000 AV (no AIM incentive used toward property taxes)		
	VILLAGE	TOV
County⁽¹⁾	\$8.99	\$8.99
Townwide⁽²⁾	\$10.31	\$10.31
Village	-	-
TOV	-	-
Fire District	\$1.05	\$1.05
Lighting District⁽³⁾	\$1.30	-
TOTAL	\$21.64	\$20.35

Sources: County Real Property and CGR Analysis

Notes to the table:

(1) includes County tax of \$8.175 and County chargebacks of \$0.814

(2) includes Library tax and former TOV and Highway TOV taxes

(3) Lighting District = the new special lighting district within the boundaries of the current Village

Taking into account the \$84,908 in new AIM funding, the result is a further reduction of the Town tax to \$8.68 per \$1,000 of assessed value,

⁶ 2010-11 for the Village; 2010 for the Town

⁷ Actual tax rates in 2012 (the first year of Village dissolution) will depend on the factors that affect all Town and Village costs in 2012, which cannot be reasonably projected at this time.

assuming all AIM was used for property tax reduction.⁸ This additional incentive leads to total tax bills of \$18.72 for current Village taxpayers and \$20.02 for current TOV taxpayers, as shown below in Table 5.

TABLE 5

Projected Tax Rates per \$1000 AV (100% of AIM incentive used toward property taxes)		
	VILLAGE	TOV
County⁽¹⁾	\$8.99	\$8.99
Townwide⁽²⁾	\$8.68	\$8.68
Village	-	-
TOV	-	-
Fire District	\$1.05	\$1.05
Lighting District⁽³⁾	\$1.30	-
TOTAL	\$20.02	\$18.72

Sources: St. Lawrence County Real Property Office, CGR Analysis

Notes to the table:

(1) includes County tax of \$8.175 and County chargebacks of \$0.814

(2) includes Library tax, and former TOV and Highway TOV taxes

(3) Lighting District = the new special lighting district within the boundaries of the current Village

CGR points out that the projections in Tables 4 and 5 are based on current budgets for the Town and Village, and actual tax rates may be different from projections based upon variables that cannot be reasonably projected at this time.

⁸ Although the Town and Village have fund balances, neither municipality budgets for contingencies in annual budgets. Thus, another option is to use the AIM incentive funds to help build a small contingency reserve for the community.

APPENDIX A – IMPACT ON EXPENDITURES IF THE VILLAGE DISSOLVES

Village of Edwards - Functional Crosswalk (Expenditures)

APPENDIX A

Service/Category	Budget Code	Current Expenditure	CGR Assumption	Fiscal Impact on Town of CGR Assumption	Projected Expenditure by the Town After CGR Assumption
GENERAL EXPENDITURES					
Legislative					
TRUSTEES SALARY	A1010.1	\$4,000	Remove	(\$4,000)	\$0
TOTAL Legislative		\$4,000		(\$4,000)	\$0
Executive					
PERSONAL SERVICE	A1210.1	\$2,700	Remove	(\$2,700)	\$0
TOTAL Executive		\$2,700		(\$2,700)	\$0
Finance					
PERSONAL SERVICE	A1325.1	\$11,150	Remove \$2,500	(\$2,500)	\$8,650
CONTRACTUAL	A1325.4	\$5,000	Remove 50%	(\$2,500)	\$2,500
TOTAL Finance		\$16,150		(\$5,000)	\$11,150
Municipal Staff					
LEGAL CONTRACTUAL	A1420.4	\$1,500	Carry over	\$0	\$1,500
ELECTIONS CONTRAC	A1450.4	\$300	Remove	(\$300)	\$0
TOTAL Municipal Staff		\$1,800		(\$300)	\$1,500
Special Items					
UNALLOCATED INSURANCE	A1910.4	\$7,000	Carry over approx. \$5k (per agent's est.)	(\$2,000)	\$5,000
ASSOCIATION DUES	A1920.4	\$1,000	Remove	(\$1,000)	\$0
OTHER GENERAL GOV'T SUPPORT	A1989.4	\$20,200	Remove \$10,200 (one-time expense; DANC)	(\$10,200)	\$10,000
TOTAL Special Items		\$28,200		(\$13,200)	\$15,000
Other Public Safety					
PERSONAL SERVICE	A3620.1	\$2,000	Carry over	\$0	\$2,000
SAFETY PROGRAM CONTRACTUAL	A3620.4	\$500	Carry over	\$0	\$500
TOTAL Other Public Safety		\$2,500		\$0	\$2,500
Highway					
CONTRACTUAL	A5110.4	\$13,475	Carry over	\$0	\$13,475
HIGHWAY LIGHTS	A5182.4	\$10,000	Becomes part of new special district	(\$10,000)	\$0
TOTAL Highway		\$23,475		(\$10,000)	\$13,475
Economic Opportunity and Development					
SENIORS CONTRACT	A6772.4	\$250	Remove	(\$250)	\$0
TOTAL Economic Opportunity and Development		\$250		(\$250)	\$0
Recreation					
JOINT YOUTH PROGRAM CONTRACTUAL	A7320.4	\$4,500	Carry over	\$0	\$4,500
TOTAL Recreation		\$4,500		\$0	\$4,500
Culture					
CELEBRATIONS CONTRACTUAL	A7550.4	\$1,000	Carry over	\$0	\$1,000
TOTAL Culture		\$1,000		\$0	\$1,000

Village of Edwards - Functional Crosswalk (Expenditures)

APPENDIX A

Service/Category	Budget Code	Current Expenditure	CGR Assumption	Fiscal Impact on Town of CGR Assumption	Projected Expenditure by the Town After CGR Assumption
REFUSE/GARBAGE					
CONTRACT	A8140.4	\$750	Carry over	\$0	\$750
TOTAL REFUSE/GARBAGE		\$750		\$0	\$750
Community Environment					
CONTRACTUAL-TREE	A8560.4	\$1,000	Carry over	\$0	\$1,000
RESTORE NY	A8668.0	\$8,900	Remove (one-time expense)	(\$8,900)	\$0
TOTAL Community Development		\$9,900		(\$8,900)	\$1,000
Employee Benefits					
EMPLOYEE BENEFITS STATE RETIREMENT	A9010.8	\$2,500	Carry over \$1,000	(\$1,500)	\$1,000
SOCIAL SECURITY	A9030.8	\$1,600	Carry over \$788	(\$812)	\$788
WORKMEN'S COMP.	A9040.8	\$2,500	Remove	(\$2,500)	\$0
TOTAL Employee Benefits		\$6,600		(\$4,812)	\$1,788
Debt Service					
MAIN ST. PAVING	A9785.6	\$29,250	Remove (paid off next year)	(\$29,250)	\$0
MAIN ST. PAVING	A9785.7	\$1,600	Remove (paid off next year)	(\$1,600)	\$0
TOTAL Debt Service		\$30,850		(\$30,850)	\$0
TOTAL GENERAL EXPENDITURES		\$132,675		(\$80,012)	\$52,663
WATER EXPENDITURES					
Special Items					
CONTRACTUAL	FX1920.4	\$225	Carry over to Water Fund	\$0	\$225
TN OF EDWARDS/DANC	FX1989.4	\$17,000	Carry over to Water Fund	\$0	\$17,000
CONTINGENCY	FX1990.4	\$15,000	Carry over to Water Fund	\$0	\$15,000
TOTAL Special Items		\$32,225		\$0	\$32,225
Water					
CONTRACTUAL	FX8310.4	\$1,075	Carry over to Water Fund	\$0	\$1,075
EQUIPMENT	FX8320.2	\$2,700	Carry over to Water Fund	\$0	\$2,700
CONTRACTUAL	FX8320.4	\$15,000	Carry over to Water Fund	\$0	\$15,000
EQUIPMENT	FX8340.2	\$200	Carry over to Water Fund	\$0	\$200
CONTRACTUAL	FX8340.4	\$1,200	Carry over to Water Fund	\$0	\$1,200
TOTAL Water		\$20,175		\$0	\$20,175
Debt Service					
NYSEFC 9TH 02/25/2011	FX9710.6	\$17,000	Carry over to Water Fund	\$0	\$17,000
TOTAL Debt Service		\$17,000		\$0	\$17,000
Interfund Transfers					
GENERAL FUND TRANSFER	FX9901.9	\$3,600	Carry over to Water Fund	\$0	\$3,600
TOTAL Interfund Transfers		\$3,600		\$0	\$3,600
TOTAL WATER EXPENDITURES		\$73,000		\$0	\$73,000

Village of Edwards - Functional Crosswalk (Expenditures)

APPENDIX A

Service/Category	Budget Code	Current Expenditure	CGR Assumption	Fiscal Impact on Town of CGR Assumption	Projected Expenditure by the Town After CGR Assumption
SEWER EXPENDITURES					
Special Items					
TN OF EDWARDS/DANC CONTRACTUAL	G1989.4	\$17,000	Carry over to Sewer Fund	\$0	\$17,000
TOTAL Special Items		\$17,000		\$0	\$17,000
Sewage					
ADMINISTRATION CONTRACTUAL	G8110.4	\$1,000	Carry over to Sewer Fund	\$0	\$1,000
SANITARY SEWER CONTRACTUAL	G8120.4	\$500	Carry over to Sewer Fund	\$0	\$500
TREATMENT & DISPOSAL CONTRACTUAL	G8130.4	\$16,425	Carry over to Sewer Fund	\$0	\$16,425
TOTAL Sewage		\$17,925		\$0	\$17,925
Debt Service					
DEBT PRINCIPAL	G9710.6	\$14,100	Carry over to Sewer Fund	\$0	\$14,100
DEBT INTEREST	G9710.7	\$20,900	Carry over to Sewer Fund	\$0	\$20,900
TOTAL Debt Service		\$35,000		\$0	\$35,000
Interfund Transfers					
OTHER FUND TRANSFER GENERAL FUND	G9901.9	\$3,600	Carry over to Sewer Fund	\$0	\$3,600
TOTAL Interfund Transfers		\$3,600		\$0	\$3,600
TOTAL SEWER EXPENDITURES		\$73,525		\$0	\$73,525
Total General Fund Expenditures		\$132,675		(\$80,012)	\$52,663
Total Water Expenditures		\$73,000		\$0	\$73,000
Total Sewer Expenditures		\$73,525		\$0	\$73,525
Grand Total Expenditures		\$279,200		(\$80,012)	\$199,188

APPENDIX B – IMPACT ON REVENUES IF THE VILLAGE DISSOLVES

Village of Edwards - Functional Crosswalk (Revenues)

APPENDIX B

Service/Category	Budget Code	Current Revenue	CGR Assumption	Fiscal Impact of CGR Assumption	Projected Expenditure by the Town After CGR Assumption
REVENUES GENERAL					
Real Property Taxes and Tax Items					
REAL PROPERTY TAXES	A1001	\$46,977	Carry over	\$0	\$46,977
REAL PROPERTY: P.I.L.O.T.	A1081	\$350	Carry over	\$0	\$350
INT/ PEN/ TAX	A1090	\$599	Carry over	\$0	\$599
TOTAL Real Property Taxes and Tax Items		\$47,926		\$0	\$47,926
Non Property Taxes					
SALES TAX	A1120	\$40,000	Carry over	\$0	\$40,000
UTILITIES TAX	A1130	\$2,500	Remove	(\$2,500)	\$0
TOTAL Non Property Taxes		\$42,500		(\$2,500)	\$40,000
Culture and Recreation					
YOUTH RECREATION OTHER GOV.	A2350	\$750	Carry over	\$0	\$750
TOTAL Culture and Recreation		\$750		\$0	\$750
Use of Money and Property					
EARNED INTEREST	A2401	\$15	Carry over	\$0	\$15
RENTAL OF PROPERTY	A2410	\$10	Carry over	\$0	\$10
TOTAL Use of Money and Property		\$25		\$0	\$25
Licenses and Permits					
BUILDING PERMITS	A2590	\$300	Carry over	\$0	\$300
TOTAL Licenses and Permits		\$300		\$0	\$300
Miscellaneous					
REFUND- PRIOR YEAR EXP.	A2701	\$449	Remove	(\$449)	\$0
TOTAL Miscellaneous		\$449		(\$449)	\$0
General Government					
GENERAL PURPOSE	A3001	\$7,225	Carry over	\$0	\$7,225
MORTGAGE TAX	A3005	\$900	Carry over	\$0	\$900
TOTAL General Government		\$8,125		\$0	\$8,125
Transportation					
C.H.I.P.	A3501	\$13,000	Carry over	\$0	\$13,000
TOTAL Transportation		\$13,000		\$0	\$13,000

Village of Edwards - Functional Crosswalk (Revenues)

APPENDIX B

Service/Category	Budget Code	Current Revenue	CGR Assumption	Fiscal Impact of CGR Assumption	Projected Expenditure by the Town After CGR Assumption
Culture and Recreation					
JOINT YOUTH	A3820	\$200	Carry over	\$0	\$200
TOTAL Culture and Recreation		\$200		\$0	\$200
Interfund Transfers					
INTERFUND TRANSFERS	A5031	\$7,200	Carry over to Water/Sewer	\$0	\$7,200
TOTAL Interfund Transfers		\$7,200		\$0	\$7,200
TOTAL GENERAL REVENUE		\$120,475		(\$2,949)	\$117,526
WATER REVENUES					
Home and Community Services					
UNMETERED WATER SALES	FX2142	\$43,000	Carry over to Water Fund	\$0	\$43,000
PENALTY	FX2148	\$1,000	Carry over to Water Fund	\$0	\$1,000
TOTAL Home and Community Services		\$44,000		\$0	\$44,000
Use of Money and Property					
EARNED INTEREST	FX2401	\$1,000	Carry over to Water Fund	\$0	\$1,000
TOTAL Use of Money and Property		\$1,000		\$0	\$1,000
TOTAL WATER REVENUES		\$45,000		\$0	\$45,000
SEWER REVENUES					
Home and Community Services					
SEWER RENTS	G2122	\$50,000	Carry over to Sewer Fund	\$0	\$50,000
PENALTY	G2128	\$1,500	Carry over to Sewer Fund	\$0	\$1,500
TOTAL Home and Community Services		\$51,500		\$0	\$51,500
Use of Money and Property					
EARNED INTEREST	G2401	\$25	Carry over to Sewer Fund	\$0	\$25
TOTAL Use of Money and Property		\$25		\$0	\$25
TOTAL SEWER REVENUES		\$51,525		\$0	\$51,525
Total General Fund Revenues		\$120,475		(\$2,949)	\$117,526
Total Water Revenues		\$45,000		\$0	\$45,000
Total Sewer Revenues		\$51,525		\$0	\$51,525
Grand Total Revenues		\$217,000		(\$2,949)	\$214,051

APPENDIX C – SAMPLES OF TOWN TAX BILLS (CURRENT AND PROJECTED FOR PROPERTY ASSESSED AT \$50,000)

**Appendix C1: Current Town-outside-Village
Tax Bill**

**Appendix C2: Future Town Tax Bill with
New AIM – if Property Not in Current Village**

**Appendix C3: Future Town Tax Bill with
New AIM including New Special Lighting
District – if Property in the Current Village**

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

BILL NO.	SEQUENCE NO.	PAGE NO.	ROLL SECT.
FISCAL YEAR		WARRANT DATED	BANK CODE SWIS CODE
01/01/2010 - 12/31/2010		01/01/2010	
ESTIMATED STATE AID			Reprint
TOWN	0	COUNTY	0

IN PERSON COLLECTION

PATRICIA DAVIS, TAX COLLECTOR
TOWN HALL
161 MAIN STREET
EDWARDS, NY 13635

PROPERTY ASSESSMENTS

The assessor estimated the full market market value of this property as of 07/01/2008 was \$ The uniform percentage of value used to establish assessments in your municipality was 100.00%
The total assessment value of the property is: \$
Star Savings: \$ 0.00
Your assessor is: phone:

PROPERTY DESCRIPTION AND LOCATION

TAX MAP NO. SCHOOL DIST.
Edwards-Knox
LOCATION PROPERTY CLASS
910
DIMENSIONS

STAR exemptions apply ONLY to school taxes. You may be eligible for an exemption on a future tax bill. For information call your assessor.

Exemption / Purpose	Value	Full Value Estimate	Exemption / Purpose	Value	Full Value Estimate
---------------------	-------	---------------------	---------------------	-------	---------------------

LEVY DESCRIPTION	TOTAL TAX LEVY	PERCENT OF CHANGE FROM PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTION	TAX RATE PER \$1000	TAX AMOUNT
2010 St. Lawrence Co + Chargebacks	42,626,272	N/A	50,000.00	8.988927	449.45
Edwards Fire Dist	57,018	N/A	50,000.00	1.051969	52.70
Town of Edwards	420,759	N/A	50,000.00	8.127277	406.36
Part Town	3,615	N/A	50,000.00	0.082276	4.11
Highway	94,700	N/A	50,000.00	2.155126	107.76

LATE PAYMENT - PENALTY SCHEDULE ON TOTAL TAX DUE

If Paid By	Penalty/Interest	Total Due
03/01/2010		
03/31/2010		
04/30/2010		

TOTAL TAX

\$1,020.38

Due By: 02/01/2010

DETACH AND RETURN THE APPROPRIATE STUB WITH YOUR PAYMENT

TO PAY IN FULL: Full Payment Option - Cut Here And Return

Bill No.
Tax Map No.
Location

Make Payable and Mail Entire Payment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required



DUE BY

02/01/2010

AMOUNT

\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 3rd Installment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

3rd Installment - Cut Here And Return



DUE BY

06/01/2010

AMOUNT

\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 2nd Installment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

2nd Installment - Cut Here And Return



DUE BY

03/31/2010

AMOUNT

\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 1st Installment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

1st Installment - Cut Here And Return



DUE BY

02/01/2010

AMOUNT

\$

Make Check, Drafts or Money Order Payable To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

BILL NO.	SEQUENCE NO.	PAGE NO.	ROLL SECT.
FISCAL YEAR		WARRANT DATED	BANK CODE
01/01/2010 - 12/31/2010		01/01/2010	
ESTIMATED STATE AID			Reprint
TOWN	0	COUNTY	0

IN PERSON COLLECTION

PATRICIA DAVIS, TAX COLLECTOR
TOWN HALL
161 MAIN STREET
EDWARDS, NY 13635

PROPERTY ASSESSMENTS

The assessor estimated the full market market value of this property as of 07/01/2008 was \$. The uniform percentage of value used to establish assessments in your municipality was 100.00%
The total assessment value of the property is: \$
Star Savings: \$ 0.00
Your assessor is: phone:

PROPERTY DESCRIPTION AND LOCATION

TAX MAP NO. SCHOOL DIST.
Edwards-Knox
LOCATION PROPERTY CLASS
910
DIMENSIONS

STAR exemptions apply ONLY to school taxes. You may be eligible for an exemption on a future tax bill. For information call your assessor.

Exemption / Purpose	Value	Full Value Estimate	Exemption / Purpose	Value	Full Value Estimate

LEVY DESCRIPTION	TOTAL TAX LEVY	PERCENT OF CHANGE FROM PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTION	TAX RATE PER \$ 1000	TAX AMOUNT
2010 St. Lawrence Co + Chargebacks	42,626,272	N/A	50,000.00	8.988927	449.45
Edwards Fire Dist	57,018	N/A	50,000.00	1.051969	52.70
Town of Edwards	454,030	N/A	50,000.00	8.682519	434.13
Part Town		N/A	50,000.00	0.000000	0.00
Highway	.0	N/A	50,000.00	0.000000	0.00

LATE PAYMENT - PENALTY SCHEDULE ON TOTAL TAX DUE

If Paid By	Penalty/Interest	Total Due
03/01/2010		
03/31/2010		
04/30/2010		

TOTAL TAX

\$ 936.28

Due By: 02/01/2010

DETACH AND RETURN THE APPROPRIATE STUB WITH YOUR PAYMENT

TO PAY IN FULL: Full Payment Option - Cut Here And Return

Bill No.
Tax Map No.
Location

Make Payable and Mail Entire Payment To:
PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

DUE BY	AMOUNT
02/01/2010	\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 3rd Installment To:
PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

3rd Installment - Cut Here And Return

DUE BY	AMOUNT
06/01/2010	\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 2nd Installment To:
PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

2nd Installment - Cut Here And Return

DUE BY	AMOUNT
03/31/2010	\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 1st Installment To:
PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

1st Installment - Cut Here And Return

DUE BY	AMOUNT
02/01/2010	\$

SAMPLE - Future Town Tax Bill with New AIM including New Special Lighting District for Properties in the Current Village

Make Check, Drafts or Money Order Payable To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

BILL NO	SEQUENCE NO	PAGE NO	ROLL SECT.
FISCAL YEAR 01/01/2010 - 12/31/2010		WARRANT DATED 01/01/2010	BANK CODE SWIS CODE
TOWN 0 COUNTY 0			Reprint

IN PERSON COLLECTION

PATRICIA DAVIS, TAX COLLECTOR
TOWN HALL
161 MAIN STREET
EDWARDS, NY 13635

PROPERTY ASSESSMENTS
The assessor estimated the full market market value of this property as of 07/01/2008 was \$. The uniform percentage of value used to establish assessments in your municipality was 100.00%
The total assessment value of the property is: \$
Star Savings: \$ 0.00
Your assessor is: phone:

PROPERTY DESCRIPTION AND LOCATION
TAX MAP NO. SCHOOL DIST.
Edwards-Knox
LOCATION PROPERTY CLASS
910
DIMENSIONS

STAR exemptions apply ONLY to school taxes. You may be eligible for an exemption on a future tax bill. For information call your assessor.

Exemption Description	Amount	Exemption Description	Amount

LEVY DESCRIPTION	TOTAL TAX LEVY	EXEMPTION	TAXABLE VALUE	TAX RATE	TAX AMOUNT
2010 St. Lawrence Co + Chargebacks	42,626,272	N/A	50,000.00	8.988927	449.45
Edwards Fire Dist	57,018	N/A	50,000.00	1.051969	52.70
Town of Edwards	454,030	N/A	50,000.00	8.682519	434.13
Part Town	0	N/A	50,000.00	0.000000	0.00
Highway	.0	N/A	50,000.00	0.000000	0.00
Former Village Lighting District	10,000	N/A	50,000.00	1.297606	64.89

LATE PAYMENT - PENALTY SCHEDULE ON TOTAL TAX DUE

If Paid By	Penalty/Interest	Total Due
03/01/2010		
03/31/2010		
04/30/2010		

TOTAL TAX
\$1,001.17
Due By: 02/01/2010

DETACH AND RETURN THE APPROPRIATE STUB WITH YOUR PAYMENT

Bill No.
Tax Map No.
Location

Make Payable and Mail Entire Payment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

DUE BY	AMOUNT
02/01/2010	\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 3rd Installment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

3rd Installment - Cut Here And Return

DUE BY	AMOUNT
06/01/2010	\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 2nd Installment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

2nd Installment - Cut Here And Return

DUE BY	AMOUNT
03/31/2010	\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 1st Installment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

1st Installment - Cut Here And Return

DUE BY	AMOUNT
02/01/2010	\$



Village of Edwards Dissolution Options – Public Discussion September 28, 2010

Charles Zettek, Jr.
Vice President & Director of Government Management Services
Center for Governmental Research
Rochester, NY 14614
czettek@cgr.org
www.cgr.org

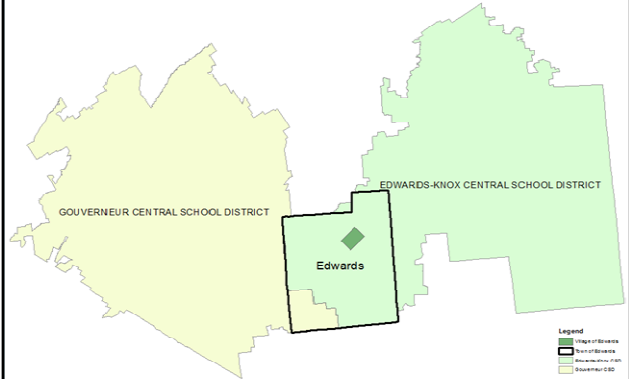
Report by the Dissolution Study Committee

- ▶ Representing the Village
 - ▶ Chris Averill (Committee Chair)
 - ▶ Amber Drew
- ▶ Representing the Town
 - ▶ Mandy Fuller
 - ▶ Jennifer Hotaling

Topics for Tonight

- ▶ The Village and the Town
- ▶ The Current Village and Town Governments
- ▶ What Would Change if the Village Dissolves
 - ▶ Services
 - ▶ Taxes
- ▶ The Next Steps up to the Vote on March 15, 2011

School Districts in the Town of Edwards



Population Trends

	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
2009 (est)	438	688	1,126

Source: U.S. Census Bureau

Current Tax Rates

	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

Note to the chart:

(1) includes County tax of \$8.175 and County chargebacks of \$0.814

(2) includes tax for Edwards Hephum Library as part of Townwide tax

(3) includes General TOV tax of \$0.982 and Highway TOV tax of \$2.155

Important Concept – Three Tax Centers

- ▶ Village (V)
- ▶ Town (T)
- ▶ Town Outside Village (TOV)

- ▶ NOTE – Property Taxes are the net costs divided by the Taxable Assessed Value (TAV)

Taxable Assessed Values (TAV)

	TAV	% of Town TAV
Village	\$7,706,502	15%
TOV	\$44,585,924	85%
TOTAL Townwide	\$52,292,426	100%

Expenditures by Village, T and TOV

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

Tax Levies

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 Hephum Library. The Town collects tax monies annually to support the library.

Current V and T Employees

	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

What Would Change if Village Dissolves (1)

- ▶ Direct Cost Savings by:
 - ▶ Eliminating Mayor and trustees - \$6,700
 - ▶ Portion of Clerk-Treasurer salary - \$2,500
 - ▶ Village employee benefits - \$2,312
 - ▶ Clerk-Treasurer expenses cut in half - \$2,500
 - ▶ Insurance for village - \$2,000
 - ▶ Village NYCOM dues - \$1,000
 - ▶ Workers Compensation - \$2,500
 - ▶ Election Expenses - \$300
 - ▶ Contribution to Senior Center - \$250
 - ▶ TOTAL - \$20,062 = 42% of current Village Tax Levy

What Would Change if Village Dissolves (2)

- ▶ Change in Services: - NONE
- ▶ Village Water, Sewer and Street Lighting will remain as Town Special District Costs – no change
- ▶ Town will continue to provide:
 - ▶ Elected Representation
 - ▶ Clerk/Administration
 - ▶ DPW
 - ▶ Code Enforcement, Assessor, Justice

Tax Impact (1)

- ▶ NOTE – AIM Consolidation Incentive Money from NYS
 - ▶ Dissolution plan required to show tax impact with and without New AIM
 - ▶ New AIM estimate = \$84,908
- ▶ After other adjustments for moving expenses and revenues between town and village and districts, the net reduction in property taxes = \$27,113

Post Dissolution – Total Tax Levy Estimates

Post-Dissolution Tax Levy Calculation	
T&V Combined Tax Levy	\$ 566,051
Impact of Dissolution	\$ (77,063)
Less One-Time Savings	\$ 49,950
Post-Dissolution Levy (no New AIM)	\$ 538,938
Impact of AIM increase	\$ (84,908)
Post-Dissolution Levy (with New AIM)	\$ 454,030

Sources: Village and Town tax bills, CGR analysis

Note to the table: Per CGR contract with the Village, CGR shows the tax levy both with and without the AIM incentive.

Current Tax Rates

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 Highers Library as part of Townwide tax
- (3) includes General TOV tax of \$0.082 and Highway TOV tax of \$2.155

New Tax Rates Without New AIM

Projected Tax Rates per \$1000 AV (no AIM incentive used toward property taxes)		
	VILLAGE	TOV
County ⁽¹⁾	\$8.99	\$8.99
Townwide ⁽²⁾	\$10.31	\$10.31
Village	-	-
TOV	-	-
Fire District	\$1.05	\$1.05
Lighting District ⁽³⁾	\$1.30	-
TOTAL	\$21.64	\$20.35

Sources: County Real Property and CGR Analysis

Notes to the table:
 (1) Includes County tax of \$8.175 and County chargebacks of \$0.814
 (2) Includes Library tax and former TOV and Highway TOV taxes
 (3) Lighting District = the new special lighting district within the boundaries of the current Village

New Tax Rates With New AIM

Projected Tax Rates per \$1000 AV (100% of AIM incentive used toward property taxes)		
	VILLAGE	TOV
County ⁽¹⁾	\$8.99	\$8.99
Townwide ⁽²⁾	\$8.68	\$8.68
Village	-	-
TOV	-	-
Fire District	\$1.05	\$1.05
Lighting District ⁽³⁾	\$1.30	-
TOTAL	\$20.02	\$18.72

Sources: St. Lawrence County Real Property Office, CGR Analysis

Notes to the table:
 (1) Includes County tax of \$8.175 and County chargebacks of \$0.814
 (2) Includes Library tax, and former TOV and Highway TOV taxes

The Next Steps in the Process

- ▶ October 20 – Committee Presentation of Draft Dissolution Plan – 7:00 p.m.
 - ▶ First to Joint Boards
 - ▶ Next – Public forum
- ▶ December 1 – Official Public Hearing on Dissolution Plan
- ▶ Transmitted to Village Board – by December 31
- ▶ Board holds public hearing mid-February
- ▶ Registered Village Voters get to vote on March 15, 2011
- ▶ If approved, Village would dissolve December 31, 2012



**Village of Edwards
Dissolution Study & Plan**
Study Committee Official Public Hearing
December 1, 2010

Charles Zettek Jr./ Vicki Brown
Center for Governmental Research
Rochester, NY 14614
czettek@cgr.org
www.cgr.org

Report by the Dissolution Study Committee

- ▶ Representing the Village
 - ▶ Chris Averill (Committee Chair)
 - ▶ Amber Drew
- ▶ Representing the Town
 - ▶ Mandy Fuller
 - ▶ Jennifer Hotaling

Topics for Tonight

- ▶ Review Process to Date
 - ▶ Project overview: Start, What Exists report and Options report
 - ▶ Presentation to the joint boards and public on September 28
 - ▶ Presentation to joint boards and public on October 20
- ▶ What Would Change if the Village Dissolves – The Dissolution Plan
 - ▶ Services
 - ▶ Assets
 - ▶ Taxes
- ▶ The Next Steps up to the Vote on March 15, 2011

Current V and T Employees

	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
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 - ▶ Election Expenses - \$300
 - ▶ Contribution to Senior Center - \$250
 - ▶ TOTAL - \$20,062 = 42% of current Village Tax Levy

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What Would Change if Village Dissolves (2)

- ▶ Change in Services: - NONE
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 - ▶ Elected Representation
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 - ▶ DPW
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Fire District	\$1.05	\$1.05
Lighting District ⁽³⁾	\$1.30	-
TOTAL	\$21.64	\$20.35

Sources: County Real Property and CGR Analysis

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Village	-	-
TOV	-	-
Fire District	\$1.05	\$1.05
Lighting District ⁽³⁾	\$1.30	-
TOTAL	\$20.02	\$18.72

Sources: St. Lawrence County Real Property Office, CGR Analysis

Notes to the table:
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 (2) Includes Library tax, and former TOV and Highway TOV taxes

What Is the Dissolution Plan

- ▶ If approved by the Village Board, the Plan is the document that says what is expected to happen if the Village dissolves
- ▶ If the dissolution is approved in March, 2011, the Village will continue until December 31, 2012
- ▶ If the Village dissolves, the Town government takes over
- ▶ The Town board is expected to follow the Plan in general
 - ▶ Unless the Plan says otherwise, the Town must keep codes, laws, ordinances etc. of the former Village for two years
 - ▶ The Town board has the right to act as needed for the best interest of the community

Dissolution Plan Section A

- ▶ Continuation of Village Functions
 - ▶ Town will assume all major functions
 - ▶ Water will become a Town special district paid for by user fees
 - ▶ Sewer will become a Town special district paid for by user fees
 - ▶ Street lights will become a Town special district paid for by former Village properties as part of the property tax - no cost or service change.
 - ▶ Village board of trustees and mayor positions eliminated
 - ▶ Clerk and code enforcement duties will be folded into the town

Dissolution Plan Section B

- ▶ Impact on Village Employees
 - ▶ All five employees eliminated. Note – these are all part-time. Only Clerk-Treasurer will transfer to town as noted.
 - ▶ Mayor
 - ▶ Two Trustees
 - ▶ Clerk-Treasurer – will work for Town part-time to work on water and sewer district billing
 - ▶ Code Enforcement Officer – the Town will determine how to carry out Code Enforcement responsibilities if the Village dissolves

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Dissolution Plan Section C

- ▶ Disposition of Village Property
 - ▶ All buildings and assets will transfer to Town at no cost
 - ▶ Water and sewer facilities will be assigned to the water and sewer districts

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Dissolution Plan Section D

- ▶ Village Laws and Ordinances
 - ▶ In general – all Village laws and ordinances will be kept and folded into Town law, except:
 - ▶ Six Ordinances that are outdated or no longer applicable
 - ▶ Nine Resolutions that refer to Village officers or the Village specifically, which would not apply in the future because there would be no Village if it dissolved

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Dissolution Plan Section E

- ▶ Village Debt
 - ▶ There will be no Village general fund debt if the Village votes to dissolve as of the date of dissolution (12/31/2012) based upon current debt outstanding.
 - ▶ Current water and sewer debt will be assigned to the special water and sewer districts and will be paid off as part of the user fee costs

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Dissolution Plan Section F

- ▶ Village Fund Balances
 - ▶ If the Village dissolves, any fund balances will be used to help pay off remaining general fund debt prior to 12/31/12
 - ▶ Fund balances in the water and sewer funds will be transferred to the water and sewer districts.

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Dissolution Plan Section G

- ▶ Retired Employees
 - ▶ There are no retired employees receiving benefits from the Village, so there will be no future obligations on the Town.
 - ▶ NOTE – current or past Village employees who paid into the New York State Retirement System will continue to receive their retirement benefits from the State. Village dissolution will have no effect on their benefits.

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Dissolution Plan Section H

- ▶ Recurring Obligations
 - ▶ The Village has no ongoing recurring obligations that would transfer to the Town
 - ▶ Existing agreements that extend past 12/31/12 would become the responsibility of the Town (e.g. DANC agreement)

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Dissolution Plan Section I

- ▶ Change in Revenues
 - ▶ All revenues the Village currently receives will become Town revenues except the \$2,500 Gross Utilities tax received by the Village that cannot be collected by the Town.
 - ▶ Additional AIM (Aid and Incentive to Municipalities) funding will be provided to the Town by the State as a consolidation incentive. \$84,908 annually is the current projection.

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Dissolution Plan Section J

- ▶ Village Books and Records
 - ▶ All Village books and records will be transferred to the Town Clerk

Dissolution Plan Section K

- ▶ Fiscal Impact of Dissolution
 - ▶ Discussed in previous slides
 - ▶ Sample impact on a \$50,000 home is shown in the next two slides

Impact on Village Property

Village Property (\$50,000 Assessed Valuation)		
	With New AIM	Without New AIM
Current Tax:	\$706	\$706
Savings if the Village Dissolves:	(\$207)	(\$126)
Projected Tax:	\$499	\$580
Percent Change in Tax:	-29.4%	-17.9%

Note: the current combined Village and Town tax rate is \$14.13 per \$1000. The rate would drop to \$11.61 (including the lighting district tax) without new AIM, and to \$9.98 with new AIM.

Impact on TOV Property

TOV Property (\$50,000 Assessed Valuation)		
	With New AIM	Without New AIM
Current Tax:	\$518	\$518
Savings if the Village Dissolves:	(\$84)	(\$3)
Projected Tax:	\$434	\$515
Percent Change in Tax:	-16.2%	-0.6%

Note: TOV residents in the Taleville light district pay an additional \$1.97 per \$1,000 assessed valuation

Note: The combined Town and TOV tax rate is \$10.37 per \$1000. The rate would drop to \$10.31 without new AIM, and to \$8.68 with new AIM if 100% of the AIM incentive was used toward property taxes.

Dissolution Plan Section L

- ▶ Collection of Necessary Taxes and Assessments
 - ▶ The Town will be responsible for levying and collecting taxes and special district charges upon dissolution of the Village

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Dissolution Plan Section M

- ▶ Agreements Between the Village and Town
 - ▶ The Plan becomes the agreement between the Town and the Village

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Dissolution Plan Section N

- ▶ Other Matters
 - ▶ The Committee considered shared services alternatives and concluded that the Village and Town have already integrated operations through shared services.
 - ▶ The next logical step for achieving the most savings is to consolidate the Village and Town governments
 - ▶ This can be done through dissolving the Village
 - ▶ The Committee recommends giving voters the opportunity to vote on whether or not to dissolve the Village.

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The Next Steps in the Process

- ▶ December 1 – Official Public Hearing on Dissolution Plan
- ▶ Transmitted to Village Board – by December 15
- ▶ Board holds public hearing mid-February
- ▶ Registered Village Voters get to vote on March 15, 2011
- ▶ If approved, Village would dissolve December 31, 2012

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DISSOLUTION PLAN OF THE VILLAGE OF EDWARDS

BY THE VILLAGE AND TOWN OF EDWARDS DISSOLUTION STUDY COMMITTEE

DECEMBER 1, 2010

This document was created with funds provided by the New York Department of State under the Local Government Efficiency Grant Program – Contract No. T-08883

This document sets forth, in detail, the Dissolution Plan of the Village of Edwards as developed and approved by the Village and Town of Edwards Dissolution Study Committee. Following submission of this Plan to the Village Board, it will up to the Board to adopt the Dissolution Plan to present to Village voters, as it is the Board's intent to put the question of dissolution before voters on March 15, 2011. If a proposition to dissolve the Village is approved by a majority of Village voters, the Village of Edwards will be dissolved as of December 31, 2012.

The Committee believes this Dissolution Plan is consistent with the goals of the Town of Edwards since it was developed and approved by a joint Village / Town Dissolution Committee. Therefore, this Plan has been developed with the expectation that if dissolution of the Village is approved by voters that the succeeding Town government will provide for and comply with the Plan as set forth in this document and subsequently adopted by the Village Board.

A. The Continuation of Village Functions or Services by the Town

This section describes not only how Village functions or services will continue if the Village dissolves, but also which aspects of Village government will change due to merging two governments into one. In addition, it notes which services will not be impacted because they are not currently provided by the Village.

1. Upon the dissolution of the Village of Edwards, the Town of Edwards will assume the duties and functions of the Village, in accordance with this Plan. The cost of three services in the existing Village – water, sewer and street lighting – will be met by fees or taxes levied on real property located within the bounds of Special Improvement Districts established by the Town Board as explained in the paragraphs numbered 8, 9 and 11 below.
2. The Village Board of Trustees will be eliminated. All expenses associated with personnel for this function will be saved since the Town will assume legislative responsibility for the former Village with no additional pay for its Town Board members. The size of the Town Board will not change.
3. The position of Village Mayor will be eliminated and personnel-related costs will be saved.

4. The part-time position of Village Clerk-Treasurer will be eliminated, and the duties of this position that involve sewer and water billing will transfer to the Town. The portion of personnel expenses associated with administrative functions (excluding water and sewer) and related general administrative contractual obligations will be saved.
5. The position of Village code enforcement officer will be eliminated and responsibility for code enforcement within the existing Village, including assignment of personnel and contractual expenses associated with the function, will transfer to the Town. There is no anticipated savings from eliminating this position.
6. Title to Village-owned property will transfer to the Town. Village property consists of the following:

Parcel ID	Location	Property Use
175.051-3-17.12	Main St	Rural vacant <10 acres
175.051-7-2.1	New St	Vacant land with improvements
175.052-1-1.22	Off Maple Ave	Vacant commercial
175.052-1-4	87 Maple Ave	Water
175.051-2-21.1	133 New St	Sewage
175.051-4-23	Main St	Government parking lot
175.051-6-12.1	Off Maple Ave	Water supply
175.051-7-1	130 New St	Water supply

7. Personal property and other fixed assets of the Village will not be sold upon dissolution but will be owned and used by the Town as long as the Town deems them to be useful. Personal property owned by the Village at the time of dissolution will become the property of the Town. Personal property will mean and include office equipment, furniture, motor vehicles, tools, parts inventory, furniture and any other item commonly considered to be personal property.
8. Water services for Village residents will be maintained. The Town will create and establish by resolution a Special Improvement District to be known as the Edwards Water District (Town water district #1) as provided by Articles 12 and 12A of Town Law and assume the responsibilities of the new Water District for water supply, and also maintenance and repair of all existing water lines within the existing Village. The boundaries of the Water District will be the boundaries of the existing Village. Costs for the Water District will be met by user fees. Existing Village water fund debt will revert to the Water District users and be paid for through the user fees.
9. Sewer services for Village residents will be maintained. The Town will create and establish by resolution a Special Improvement District to be known as the Edwards Sewer District (Town sewer district #1) as provided by Article 12 and 12A of Town Law. The Town will assume the responsibilities of the new Sewer District for maintenance and repair of all sewer lines within the existing Village. The boundaries of the Sewer District

will be the boundaries of the existing Village. Costs for the Sewer District will be met by user fees. Existing Village sewer fund debt will become the responsibility of the newly formed Sewer District and be paid through user fees.

10. The Village outsourced water and sewer plant operations to the Development Authority of the North Country (DANC) for a five-year period, effective June 1, 2010. The contract between the Village and DANC will be rewritten, with no additional substantive change, as a Town contract with the authority.
11. Street lighting services for Village residents will be maintained. The Town will create and establish by resolution a Special Improvement District to be known as the Edwards Street Lighting District (Town street lighting district #2) as provided by Article 12 and 12A of Town Law. The Town will provide street lighting services within the boundaries of the existing Village, with costs billed as a separate district charge to taxpayers within the current boundaries of the Village.
12. Village streets, highways, roads, alleys, sidewalks, storm sewers, etc. will be included in the Town highway and road system and be operated and maintained by the Town as a Townwide expense. Residents will see essentially no change in provision of services. The Town has been overseeing all of these areas (excluding storm sewers) for years, and has been receiving revenue from the Village to provide the services, as the Village does not own appropriate street maintenance equipment. The Village storm sewer system has never had major repair and it is the intent of elected officials to seek a grant designed for rural communities to help cover storm sewer upgrade costs.
13. Insurance expenses associated only with the Village will be saved.
14. Municipal association dues associated only with the Village will be saved.
15. Workmen's compensation costs associated with Village personnel will be saved.
16. Village elections costs will be saved.
17. The Village contribution to the independent senior citizens' club, currently \$250 annually, will not transfer to the Town, unless elected Town officials vote to do so after dissolution takes effect.
18. There will be no change in ownership of the Town Hall as a result of dissolution. The Village pays no rent to the Town for using the Town Hall for its administrative functions.
19. Dissolution will not affect how the two cemeteries in the Village are maintained, since the Town has been maintaining them for years, at no cost to the Village.
20. Village dissolution will have no impact on the Hepburn Library, since the Village does not provide annual support to the library.

21. Village responsibilities associated with the summer youth program held on the Edwards-Knox school campus will transfer to the Town. No savings are anticipated as a result of this change.
22. The Village and Town currently split the cost of Christmas decorations in the community. Upon dissolution, the Town will be fully responsible for Christmas decorations.
23. Court services are provided by the Town and will continue unchanged.
24. Assessor services are provided by the Town and will continue unchanged.
25. Animal control services are provided by the Town and will continue unchanged.
26. Historian services are provided via a contractual arrangement through the Town, and this service will continue unchanged.
27. Vital records management in the community will be unchanged, as the Town Clerk currently handles vital records for both the Village and Town.
28. Fire service in the community will not be impacted by dissolution, since the Village plays no role in the current provision of fire protection services in the community.
29. Except as specified in the section “Laws and Ordinances,” Village laws and ordinances will be retained for at least two years after Village dissolution. The Town will plan to adopt or revise relevant Village laws and ordinances, in accordance with the Laws and Ordinances section, as soon as is practical after dissolution.

B. Elimination or Transfer of Village Employees

1. The following five employee positions will be eliminated:
 - a. Mayor
 - b. 2 Trustees
 - c. Clerk-Treasurer, currently a part-time position. (As noted above, sewer and water billing duties of this position will transfer to the Town. The current Town Supervisor, who also serves as Village Clerk-Treasurer / sewer clerk / water clerk will continue to have responsibility for the water and sewer clerk function, but as a Town employee).
 - d. Code Enforcement Officer, currently a part-time, as needed position.
2. Except as noted in 1(c) above, there will be no transfer of employees to the Town.

C. The Disposition of the Property of the Village

All real property improved or not improved will become the property of the Town of Edwards. Water and sewer facilities will be assigned to the water and sewer districts. The Town will take title to the Village real property with the understanding that the Town will honor all existing agreements or other arrangements between the Village and other users of Village property. Real property transferred to the Town will be done without consideration¹

¹ “Without consideration” means a complete transfer of Village property to the Town without cost to the Town.

and the Town will, at its option, prepare any and all deeds for the Village to execute prior to the date of dissolution. A listing of Village owned land and buildings appears in Section A (#6) above. An inventory of equipment appears in the Appendix to this Plan.

D. Village Laws and Ordinances²

All local laws, ordinances, rules, and regulations of the Village of Edwards in effect on the date of dissolution of the Village, will remain in effect for a period of two years following the dissolution. These may be enforced by the Town Board within the limits of the dissolved Village. After the period of two years, the Town Board will have the power at any time to amend or repeal such local laws, ordinances, rules, and regulations.

Upon review, the Committee found the following laws on file in the Village are outdated because they are no longer applicable, are not enforced, or have been superseded by laws passed in later years. Therefore the following laws will not become part of Town law.

Year	Law	Title of Law
1952	Ordinance	Establishing a 25 mile per hour speed limit in the Village
1969	1	to increase the sewer rent from \$23 to \$29 per unit
1970	1	Amends number of units used as basis for sewer rent
1983	1	Accepting applicability of the State Fire Prevention Code
1983	4	Revokes LL #1 of 1983
1984	1	Administration and enforcement of NYS uniform fire prevention and building code

The following current Village laws will not become part of Town law because the Village will no longer exist, thus the laws are no longer relevant.

Year	Law	Title of Law
1970	Resolution	Village code of ethics
1977	2	To impose a tax on the gross income or gross operating income of corporations and persons furnishing utility services in the Village
1979	1	Granting real property tax exemptions (to offer incentive for expansion of business)
1985	1	Providing for defense of Village officers and employees re: civil action or proceedings represented by Village attorney
1994	1	Any appointed Village officer may reside anywhere within St. Lawrence County
1995	1	Veteran exemption in proportion with increase in assessments
2001	1	Amends LL#1 of 1971 pertaining to snowmobiles – allows them on Village streets or highways
2006	1	To allow enrolled volunteer firefighters and volunteer ambulance workers to be eligible for a real property tax exemption

² The Village considers laws, ordinances and any resolutions passed since 1952, which are on file and maintained by the Village Clerk-Treasurer, to be its active list of laws, ordinances and resolutions and these are the laws, ordinances and resolutions the Committee reviewed.

2009 1 Terminating Village’s status as an assessing unit (abolished board of assessors)

The following current Village laws will be re-written as Town laws, but with no additional substantive revision.

Year	Law	Title of Law
1964	Ordinance	Establishing 30 mile per hour speed limit in the Village
1968	1	Regulating the construction and use of sewers and imposing a system of sewer rents and collection procedures
1977	1	Open container law regulating alcoholic beverages in public or in any vehicle
1983	2	To regulate the operation of off-road vehicles, e.g., ATVs
1983	3	Pertaining to curfews (minors)
1985	2	To allow for publication of abstracts of local laws
1985	3	Administration and enforcement of NYS uniform fire prevention and building code
1986	1	Village land use regulations (prepared by St. Lawrence County Planning Office); also provides for Village zoning ordinance
1986	2	Prohibiting open fire
1987	1	Related to parking – no parking on streets, public parking lots between 3 a.m. – 6 a.m. except when permitted
1987	2	Peace and good order – no obstruction to crosswalk, sidewalk, church, restaurants, etc.
1989	1	Amends LL #1 of 1986 revising the minimum setbacks from lot lines
1990	1	Amends LL #1 of 1986 requiring a special permit for 1 or 2 family dwellings and multiple homes
1992	1	Amends LL #1 of 1968 (related to sewer permits)
1992	2	Providing for source separation and enforcement thereof (recycling)
1992	3	Flood damage prevention
1992	4	Fair housing to prohibit discrimination
1992	5	Amends LL #3 of 1992 application for participation in the national flood insurance program
1993	1	Providing for repair and removal of unsafe buildings and collapsed structures
1999	1	Junk and Junkyards (defining junk and what is allowed for licensing of junkyards)
1999	2	Amends LL(s) #1 of 1986, 1989 and 1990 to include sign regulations
2000	1	Amends LL#3 of 1983 pertaining to curfew for minors
2002	1	Amends LL#1 of 1986, 1989 and 1990 to include telecommunications
2003	1	Restricting construction and operation of outdoor wood-burning furnaces within the Village
2006	2	Amendment to LL #3 of 1985 (pertaining to the administration and enforcement of NYS uniform fire prevention and building code)
2008	1	Real property tax exemption for capital improvements to 1 and 2 family dwellings

E. Village Debt

As of 7-7-10, the Village has debts in the general fund, water fund and sewer fund. The principal outstanding for Village water debt is \$340,000 and for Village sewer debt is \$555,000. As described in Section A, paragraphs 8 and 9 of this Plan, the water and sewer debts will remain with the new Edwards water and sewer districts, thus there will be no net change and no net shift between taxpayers for Village water and sewer debt.

The principal outstanding in the Village general debt is \$23,750. This debt is for the Main Street paving project and the final bond anticipation payment due in this amount is to be paid in June 2011. Therefore, there will be no Village general fund debt at the time of dissolution. If, before dissolution, the Village has to incur debt, any debt payments will be levied against former Village properties as a special district tax until all debt obligations are paid.

F. Village Fund Balances

Upon an affirmative vote to dissolve in March 2011, but prior to the effective date of dissolution, the Village of Edwards will use any remaining general fund balance (which totaled \$19,797 as of 5-31-10) to pay the final payment for the Main Street Paving project (see Section E).

There will be no change in how the Village's water fund balance (\$32,437 as of 5-31-10) will be used to benefit Village water users, and no change in how the Village's sewer fund balance (\$28,904 as of 5-31-10) will be used to benefit the Village sewer users.

G. Retired Employees

Because there are currently no Village retirees receiving benefits from the municipality, there will be no transfer of retiree costs from the Village to the Town.

H. Recurring Obligations

The Village has no recurring obligations that would be considered as part of this Plan. Any existing agreements (e.g., DANC agreement) will transfer to the Town.

I. Change in Revenues as a Result of Dissolution

1. *Village revenues that will transfer to the Town:* Upon dissolution, revenues the Village now receives in state aid, consolidated highway improvement program (CHIPs) funding, mortgage tax, and state tax relief (STAR) will all become Town revenues.
2. *Village revenues that will not transfer to the Town:* Dissolution will definitely result in one specific revenue being eliminated – the Gross Utilities Tax revenue (currently \$2,500) since New York villages, but not towns, can levy gross utilities taxes. In addition this Plan assumes there will be no refund of prior year expenditures (which amounts to \$449 in the current budget year).
3. *Additional revenues due to state incentives:* If the Village dissolves, the consolidated community will be eligible for additional New York State Aid and Incentives to

Municipalities (state unrestricted aid or “new AIM”). Currently the Town and Village receive \$13,747. Additional AIM for consolidating the two governments would be \$84,908 in Year 1, with future annual percentage increases in state aid from New York based upon the first year’s total AIM (current AIM + new AIM = \$98,655). This Plan provides that:

- a. Additional AIM funding (\$84,908 in Year 1) will be used for reducing property taxes and/or creating a small contingency reserve for the community.
- b. Use of AIM funding in subsequent years will be determined by the Town Board.

Note: The Dissolution Study Committee recognizes that AIM is an annual appropriation of the New York State Legislature and as such is subject to budget constraints. Thus, in Section K (Fiscal and Tax Impacts of Dissolution) we show the fiscal/tax rate impact on taxpayers both with and without new AIM.

J. Village Books and Records

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

K. Fiscal and Tax Impacts of Dissolution

Along with Section I above (*Changes in Revenues as a Result of Dissolution*) the fiscal impact of all the changes in this Plan³ are summarized below, and tax impacts follow the fiscal information. Both fiscal and tax impacts are based on Village 2010-11 and Town 2010 revenues and expenditures⁴ and fiscal analysis as part of developing this Plan.

1. *Mayor/Village Board Savings – \$6,700*
 - a. Mayor salary (\$2,700) and two trustees’ salaries (each receive \$2,000).
2. *Clerk/Treasurer Savings – \$2,500⁵*
3. *Village Employee Benefits Savings – \$2,312*
4. *Contractual Expenses – Village Clerk-Treasurer’s Office⁶ – \$2,500*
5. *Insurance Savings – \$2,000*

³ Includes long-term savings only. Does not include one-time savings that are associated with the Village’s 2010-11 budget. For details, see the Committee’s “Options Report,” available at www.cgr.org/edwards or at the Town Hall or Hepburn Library.

⁴ For details, see the Committee’s “What Exists Report,” available at www.cgr.org/edwards or at the Town Hall or Hepburn Library.

⁵ For administrative duties unrelated to water and sewer billing.

⁶ The Plan assumes that 50% of contractual expenses associated with this office will not be needed if the Village dissolves, while the remainder will transfer to the Town

6. *Savings of Municipal Association Dues -- \$1,000*
7. *Workmen's Compensation Savings – \$2,500*
8. *Elimination of Village Election Costs – \$300*
9. *Elimination of Village Contribution to Senior Citizens Club – \$250*
10. *Savings Due to Shifting Village Street Lighting Costs to New Special District -- \$10,000*
11. *Creation of Special Improvement Districts that Will Maintain the Following Village Services with No Net Change in Village Taxpayers' Cost and No Net Shift to Town-outside-Village (TOV) Taxpayers*
 - a. *Water Services*
 - b. *Sewer Services*

Taking into account the long-term savings itemized above, the loss of the gross utilities tax revenue, and likely loss of the small amount of revenue due to refunds associated with prior year expenditures, the direct cost reduction of dissolving the Village is small (\$27,113). Yet having one government still results in a significant reduction in Village taxpayers' property taxes, and also a reduction in TOV taxpayers' property taxes, whether calculated with or without new AIM.

Due to New York State's current budget constraints and the corresponding uncertainty about this future source of revenue, we summarize the tax impact below, and provide detailed information in the tables that follow, both with and without new AIM revenues.

Summary: Tax Impact With / Without New AIM for Property Assessed for \$50,000⁷

The information below summarizes, based on current budget information, the tax impact of dissolving the Village for a property owner with property assessed for \$50,000. The number of \$50,000 was selected for easy comparison of the impact of dissolution on Village and TOV taxpayers. The tables below exclude county, school and fire taxes and also water and sewer charges, because none are affected by dissolution.

⁷ The Village contract with NYS for this dissolution study requests that the tax impact be shown based on a home assessed at \$100,000. However, Village officials said that \$50,000 should be the benchmark for their area, since assessed valuations of residential properties in the community are closer to the \$50,000 level.

Current Village Taxpayer

Village Property (\$50,000 Assessed Valuation)		
	With New AIM	Without New AIM
Current Tax:	\$706	\$706
Savings if the Village Dissolves:	(\$207)	(\$126)
Projected Tax:	\$499	\$580
Percent Change in Tax:	-29.4%	-17.9%

The current combined Village and Town tax rate is \$14.13 per \$1000 assessed valuation. The rate would drop to \$11.61 without new AIM, and to \$9.98 if 100% of new AIM was used toward property taxes. (In both scenarios, the new lighting district tax would be included and would equate to \$1.30 per \$1000.)

Current Town-Outside-Village Taxpayer

TOV Property (\$50,000 Assessed Valuation)		
	With New AIM	Without New AIM
Current Tax:	\$518	\$518
Savings if the Village Dissolves:	(\$84)	(\$3)
Projected Tax:	\$434	\$515
Percent Change in Tax:	-16.2%	-0.6%

Note: TOV residents in the Talcville light district pay an additional \$1.97 per \$1,000 assessed valuation.

The current combined Town and TOV tax rate is \$10.37 per \$1000 assessed valuation. The rate would drop to \$10.31 without new AIM, and to \$8.68 with new AIM if 100% of the AIM incentive was used toward property taxes.

Tax savings on a per capita basis for the entire Town would be \$27,113 ÷ 1,126 residents, or \$24.08 per year without new AIM and \$112,021 ÷ 1,126 or \$99.49 per year with new AIM.

(Note: In order to determine the tax impact that applies to you, find the table above that describes where your home (or other property) is located. To estimate your own tax impact, take the assessed value of your home (or other property), divide it by 1000, and then multiply the remaining number by the estimated tax rate (with and without new AIM.)

L. Payment of Outstanding Obligations and the Levy and Collection of the Necessary Taxes and Assessments

This Plan, as described in the preceding sections, describes payment of all outstanding Village obligations. Upon dissolution, the Town will be responsible for collection of the tax levy and collection of the necessary taxes and assessments, in accordance with the Plan.

M. Agreements Between the Village and the Town in Order to Carry Out the Plan for Dissolution

All necessary agreements (e.g., transfer of titles on property and equipment) between the Village and Town are stipulated in earlier sections of this Plan.

N. Other Matters Desirable or Necessary to Carry Out the Dissolution

The Dissolution Study Committee considered the question: “Are there alternatives to current government structure short of dissolving the Village?” Upon analysis, the Dissolution Study Committee concluded that key services – assessor, court, vital records, street maintenance, dog control, historian, library support, and water and sewer plant maintenance – are either being provided by the Town or, in the case of water and sewer plant operations, are outsourced. Therefore, consolidated and shared service opportunities in other government service areas are too limited to be of any fiscal importance to the community. Thus, we recommend this Plan be submitted by the Village Board to Village voters to decide whether or not to dissolve the 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 Rpts Station*