

Comparison of Village and Town of Wellsville Budget Expenses, and Proposed Merged Expenses, 2006

VILLAGE (05-06)				TOWN (2006)				COMBINED ENTITY			Assumptions, Comments Based on Interviews
DEPT	ACCT #	ACCT NAME	2005-2006	DEPT	ACCT #	ACCT NAME	2006	Town + Village (excludes double entries)	Estimated New Entity Cost	Difference	
1010	BOARD OF TRUSTEES			A1010	TOWN BOARD						**Study" item in village budget will not recur, and that amount is not included in the "difference." *5-2-05: 4 Town Board members get salary raise to \$4500; Bd member who is also dep supervisory gets \$1,000 extra now, which will increase to \$1,500. Total will be \$25,200 which includes estimated contractual costs.
	0.150	4 Trustees	\$11,000		0.100	4 Town Board members	\$12,800				
	0.151	Deputy Mayor	\$1,000		0.400	Contractual	\$3,800				
	0.400	Contractual	\$400								
	0.649	misc	\$50								
	0.700	Study	\$30,000								
		TOTAL	\$42,450			TOTAL	\$16,600	\$59,050	\$25,200	(\$3,850)	
1110	VILLAGE JUSTICE			A1110	MUNICIPAL COURT						Two part-time Justices at \$11,850. Two part-time clerks at \$5,400. Approved 3-21-05
	0.151	Village Justice	\$20,997		0.100	Personal Services	\$15,384				
					0.200	Equipment/Outlay	\$700				
					0.400	Contractual Expense	\$4,210				
	0.400	Contractual	\$4,300								
	0.646	Trials	\$1,500								
		TOTAL	\$26,797			TOTAL	\$20,294	\$47,091	\$34,500	(\$12,591)	
1210	MAYOR			A1220	SUPERVISOR						Cmte agreed to \$50,000 + benefits (33%) for full-time Town Supervisor (12/3/05)
	0.152	Mayor	\$9,500		0.100	Personal Services	\$10,000				
					0.200	Equipment	\$250				
	0.400	Contractual	\$5,686		0.400	Contractual	\$2,150				
	0.649	misc	\$50								
		TOTAL	\$15,236			TOTAL	\$12,400	\$27,636	\$66,500	\$38,864	
1325	CLERK TREASURER			A1340	BUSINESS & FINANCE						The Village Clerk-Treasurer function will be eliminated. The Town Budget and Payroll staff and the elected Town Clerk and his/her staff will assume all functions of the previous Village staff. The Town will hire additional staff to accommodate the increase in responsibilities, for a total of four full-time staff, as well as one full-time payroll staff person. [cmte approved line item at \$150,000 on 3-21-05]
	0.153	Clerk (25%)	\$14,636		0.100	Personal Services	\$37,450				
	0.154	Deputy	\$21,323		0.200	Equipment	\$800				
	0.155	OT	\$500		0.400	Contractual Expense	\$4,100				
	0.400	telephone, supplies, stamps,	\$8,181	A1410	TOWN CLERK						
	0.602	Audit Expenses	\$3,000		0.100	Personal Services	\$38,240				
	0.603	Training	\$1,850		0.200	Equipment	\$700				
	0.604	Receptionist	\$2,600		0.400	Contractual	\$3,700				
		TOTAL	\$52,090			TOTAL	\$84,990	\$137,080	\$150,000	\$12,920	

VILLAGE (05-06)				TOWN (2006)				COMBINED ENTITY			Assumptions, Comments Based on Interviews
DEPT	ACCT #	ACCT NAME	2005-2006	DEPT	ACCT #	ACCT NAME	2006	Town + Village (excludes double entries)	Estimated New Entity Cost	Difference	
1362	TAX COLLECTION			A1330	TAX COLLECTION						
	0.416	Supplies	\$650		0.100	Personal Services	\$8,000				
	0.602	Tax Bills	\$2,600		0.400	Contractual	\$4,405				Town Tax Collector will take on role for Village and TOV. [cmte approved 10/26/04]
		TOTAL	\$3,250			TOTAL	\$12,405	\$15,655	\$12,405	(\$3,250)	
				A1355	ASSESSMENT						
					0.100	Personal Services	\$37,278				
					0.200	Equipment	\$500				The Town assessor is already used for property taxing purposes in the Village. [cmte approved 10/26/04]
					0.400	Contractual	\$4,475				
						TOTAL	\$42,253	\$42,253	\$42,253	\$0	
1420	VILLAGE ATTORNEY			A1420	LAW						
	0.604	Personnel	\$20,910		0.400	Contractual	\$26,500				
	0.400	Contractual	\$850	B1420	LAW						
					0.400	Contractual	\$8,000				
		TOTAL	\$21,760			TOTAL	\$34,500	\$56,260	\$61,886	\$5,626	<ul style="list-style-type: none"> •Village attorney position eliminated. May require continuation of two part-time attorneys, rather than one Town attorney. •Assume sum of T+V current costs plus 10%. [Cmte approved 3-21-05] •Note: Dissolution process would generate substantial one-time legal costs in years 1 and 2.
1431	PERSONNEL										
	0.605	Services	\$1,800					\$1,800	\$0	(\$1,800)	Assumes Town union would take on this role. [cmte approved 10/26/04]

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DEPT	ACCT #	ACCT NAME	2005-2006	DEPT	ACCT #	ACCT NAME	2006	Town + Village (excludes double entries)	Estimated New Entity Cost	Difference	
1440	ENGINEER										This merger will require re-structuring of titles and staff, but will result in no cost savings.
	0.101	Assistant Director	\$0								
	0.102	GIS	\$9,193								
	0.130	GIS Intern	\$900								
	0.400	Contractual	\$3,535								
		TOTAL	\$13,628					\$13,628	\$13,628	\$0	
1450	ELECTIONS			A1450	ELECTIONS						Assumed by Town under Elections - currently townwide [cmte approved 10/26/04]
	0.416	Expenses	\$1,250		0.400	Contractual	\$7,100				
		TOTAL	\$1,250			TOTAL	\$7,100	\$8,350	\$8,350	\$0	
1490	PUBLIC WORKS ADMINISTRATION										Cmte agreed these dollars will remain as Town Hgwy Supervisor will be compensated for additional work. (12/3/05) Town and Village DPW/Transportation will merge, Village staff become Town staff.
	0.100	Director (25%)	\$16,449								
	0.101	Asst Director (part)	\$19,295								
	0.150	Secretary	\$8,250								
	0.191	Misc time									
	0.200	GIS equip, fireproof file	\$1,325								
	0.400	Contractual	\$10,513								
		TOTAL	\$55,832					\$55,832	\$55,832	\$0	
1620	MUNICIPAL BUILDING			A1620	BUILDINGS						The Town and Village already share an office building. [cmte approved 10/26/04]
	0.110	FA Maintenance	\$1,341		0.200	Equipment/Capital Outlay	\$0				
	0.111	Janitor	\$8,989		0.400	Contractual	\$6,550				
	0.132	TL relief	\$60								
	0.400	Contractual	\$9,605								
		TOTAL	\$19,995			TOTAL	\$6,550	\$26,545	\$26,545	\$0	

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DEPT	ACCT #	ACCT NAME	2005-2006	DEPT	ACCT #	ACCT NAME	2006	Town + Village (excludes double entries)	Estimated New Entity Cost	Difference	
1640	VILLAGE GARAGE			A5132	TRANSPORTATION-GARAGE						DPW and Transportation already share equipment and space; will plan to use both garages under a single Town Department. (Cmte decision 12/16/05)
	0.110	Labor Cleaning	\$4,958		0.400	Contractual	\$19,200				
	0.130	TL Cleaning	\$528								
	0.200	Fire Detection, a/c etc	\$0								
	0.400	Contractual	\$18,063								
		TOTAL	\$23,549			TOTAL	\$19,200	\$42,749	\$42,749	\$0	
1670	COPY MACHINES (3)										Line item approved by cmte 12/16/05
	0.601	Maintenance	\$7,700								
	0.401	Contractual	\$3,000								
		TOTAL	\$10,700					\$10,700	\$10,700	\$0	
1680	CENTRAL DATA (general ledger)										Line item approved by cmte 12/16/05
	0.200	Lease	\$1,500								
	0.400	Contractual	\$3,232								
		TOTAL	\$4,732					\$4,732	\$4,732	\$0	
1910	INSURANCE			A1910	UNALLOCATED INSURANCE		\$25,650				Line item approved by cmte 3-21-05
	0.428	Coverage	\$65,000								
		TOTAL	\$65,000			TOTAL	\$25,650	\$90,650	\$90,650	\$0	
1920	MUNICIPAL ASSOC DUES			A1920	MUNICIPAL ASSOC DUES						Village would no longer pay association dues. Line item approved by cmte 12/16/05
	0.419	NYCOM	\$2,381				\$1,750				
	0.421	CAP STW	\$120								
		TOTAL	\$2,501			TOTAL	\$1,750	\$4,251	\$1,750	(\$2,501)	
1930	JUDGEMENTS AND CLAIMS										
	0.000	Expenses	\$0					\$0		\$0	
1950	VILLAGE PROPERTY EXPENSES										
	0.000	Expenses	\$0					\$0		\$0	

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DEPT	ACCT #	ACCT NAME	2005-2006	DEPT	ACCT #	ACCT NAME	2006	Town + Village (excludes double entries)	Estimated New Entity Cost	Difference	
1989	ECONOMIC DEVELOPMENT			B6989	ECONOMIC DEV						Town would operate under Economic Assistance and Opportunity (currently TOV) Line item approved by cmte 12/16/05
	0.100	Development Director	\$0		0.400	Contractual	\$9,000				
	0.401	Revitalization	\$7,025								
	0.402	Hotel Commitment	\$0								
	0.403	Chamber	\$5,000								
		TOTAL	\$12,025		TOTAL		\$9,000	\$21,025	\$21,025	\$0	
1990	CONTINGENCY			A1990	CONTINGENCY						Assume total contingency for former village and TOV would simply combine. Line item approved by cmte 12/16/05
			\$56,500				\$25,000				
				B1990	CONTINGENCY						
							\$10,000				
		TOTAL	\$56,500		TOTAL		\$35,000	\$91,500	\$91,500	\$0	
3120	POLICE DEPT			B3020	PUBLIC SAFETY-COMMUNICATIONS						Assume some addition of patrol to the town. Assume costs will increase for patrol overtime, dispatch overtime, part-time police force, and supplies (ammo, gas). Estimated increase to \$1.2 million. [cmte approved 3-21-05] Town can request special police district from the state legislature.
	0.157	Regular Time	\$531,945		0.400	Contractual	\$0				
	0.158	OT	\$80,000								
	0.159	Disp/Reg	\$146,460								
	0.160	Disp OT	\$18,700								
	0.161	PT Police	\$35,750								
	0.162	PT Disp	\$16,940								
	0.163	Clerical	\$3,187								
	0.200	vehicles, computer	\$27,400								
	0.600	ammo, ads, clothes, etc	\$62,250								
	0.700	road flares, software	\$3,730								
	0.868	Cell phones	\$1,140								
	0.900	Impound	\$0								
		TOTAL	\$927,502		TOTAL		\$0	\$927,502	\$1,200,000	\$272,498	
3150	POLICE HDQUARTERS										Line item approved by cmte 12/16/05
	0.110	FA Maintenance	\$4,050								
	0.111	Janitor	\$7,267								
	0.121	Janitor OT	\$875								
	0.200	AC & Inspection	\$15,000								
	0.400	Contractual	\$9,680								
		TOTAL	\$36,872					\$36,872	\$36,872	\$0	

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DEPT	ACCT #	ACCT NAME	2005-2006	DEPT	ACCT #	ACCT NAME	2006	Town + Village (excludes double entries)	Estimated New Entity Cost	Difference	
3189	SCHOOL CROSSING GUARDS										
	0.170	Labor (2)	\$3,000								
	0.695	Supplies	\$50								
		TOTAL	\$3,050					\$3,050	\$3,050	\$0	Line item approved by cmte 12/16/05
3310	TRAFFIC CONTROL										
	0.100	Line striping, sign install	\$2,848								
	0.450	misc	\$360								
	0.500	traffic paint, signs	\$4,450								
		TOTAL	\$7,658					\$7,658	\$7,658	\$0	Line item approved by cmte 12/16/05
3320	ON-STREET PARKING										
	0.111	Routine meter replacement	\$355								
	0.450	Contractual	\$1,000								
	0.500	Core drill rental, meter posts	\$290								
		TOTAL	\$1,645					\$1,645	\$1,645	\$0	Line item approved by cmte 12/16/05
3323	PARKING TICKET ENFORCEMENT										
	0.600	meter attendant, envelopes,	\$9,720					\$9,720	\$9,720	\$0	Line item approved by cmte 12/16/05
3410	FIRE DEPARTMENT										
	0.204	Equipment	\$9,500								Fire Protection District is already townwide, and OSC has confirmed that Town can maintain this, and does not need a Fire District or Fire Board.
	0.400	Insurance	\$0								
	0.700	Company appropriations	\$96,561								Town contractual expense is excluded from sum because it is paid to the Village and is expensed there as well.
	0.701	Town Contract	\$80,350								
	0.800	fuel surcharge	\$500								
		TOTAL	\$186,911					\$186,911	\$0	(\$186,911)	
3411	FIRE HEADQUARTERS										
	0.110	Repairs	\$1,164								All costs are removed from the General Budget and will be put in Fire District Budget [12/16/04]
	0.111	Janitor	\$2,929								
	0.400	Contractual	\$9,350								Amount town pays to village for "training grounds" (\$15,750) included in this amount.
		TOTAL	\$13,443					\$13,443	\$0	(\$13,443)	
3510	ANIMAL CONTROL			A3510	PUBLIC SAFETY-CONTROL OF DOGS						
	0.400	Supplies	\$50		0.100	Personal Services	\$7,377				Town would continue to operate animal control under Public Safety - currently Townwide Line item approved by cmte 12/16/05
					0.200	Equipment	\$500				
					0.400	Contractual	\$6,860				
		TOTAL	\$50			TOTAL	\$14,737	\$14,787	\$14,787	\$0	

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DEPT	ACCT #	ACCT NAME	2005-2006	DEPT	ACCT #	ACCT NAME	2006	Town + Village (excludes double entries)	Estimated New Entity Cost	Difference	
3620	CODE ENFORCEMENT			B3620	PUBLIC SAFETY-SAFETY INSPECTION						Town utilizes Village code enforcement officer for safety inspections. **Note: Town contractual expense of \$21,245 is not included in the sum because this amount is paid to the Village for CEO expense. Line item approved by cmte 12/16/05
	0.173	CEO	\$38,213		0.400	Contractual	\$21,245				
	0.200	Equipment	\$166								
	0.400	Contractual	\$4,581								
	0.500	Work clothes	\$275								
		TOTAL	\$43,235			TOTAL	\$21,245	\$43,235	\$43,235	\$0	
3650	DEMOLITION OF UNSAFE BLDGS			B3650	PUBLIC SAFETY-DEMO OF UNSAFE BLDGS						Line item approved by cmte 12/16/05
	0.500	Equip rental	\$14,000		0.400	Contractual	\$7,500	\$21,500	\$21,500	\$0	
				B4010	PUBLIC HEALTH-CONTRACTUAL						Town Resistrar currently only TOV--would absorb all Village registrar functions. Line item approved by cmte 12/16/05
					0.400	Contractual	\$7,500				
4020	REGISTRAR			B4020	PUBLIC HEALTH-REGISTRAR						
	0.415	Postage	\$370		0.400	Contractual	\$0				
	0.600	Reimbursement	\$303								
	0.700	Computer Program	\$250								
		TOTAL	\$923			TOTAL	\$7,500	\$8,423	\$8,423	\$0	
4189	PUBLIC HEALTH										Line item approved by cmte 12/16/05 Note: CDL testing under hwy budget for \$450
	0.400	Hepatitis B shots	\$75								
	0.401	CDL tested	\$300								
		TOTAL	\$375					\$375	\$375	\$0	
				A4540	PUBLIC HEALTH-AMBULANCE						Could merge ambulance with fire protection district. [Cmte approved line item 10-26-04]
					0.400	Contractual	\$15,075				
						TOTAL	\$15,075	\$15,075	\$15,075	\$0	
5010	STREET ADMINISTRATION			A5010	TRANSPORTATION-HWY ADMIN						Cmte approved line item 2/10/05
	0.100	Asst Director	\$0		0.100	Personal Services	\$45,500				
	0.191	Misc time	\$0		0.200	Equipment/Capital Outlay	\$0				
	0.500	Work clothes	\$4,147		0.400	Contractual	\$3,525				
		TOTAL	\$4,147			TOTAL	\$49,025	\$53,172	\$53,172	\$0	

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DEPT	ACCT #	ACCT NAME	2005-2006	DEPT	ACCT #	ACCT NAME	2006	Town + Village (excludes double entries)	Estimated New Entity Cost	Difference	
				A5182	TRANSPORTATION STREET LIGHTING						
					0.400	Contractual	\$1,000				Cmte approved line item 12/16/05)
						TOTAL	\$1,000	\$1,000	\$1,000	\$0	
5110	STREET MAINTENANCE										
	0.100	Personnel	\$102,278								
	0.200	Equipment	\$1,400								
	0.450	misc supp/seal	\$17,000								
	0.500	patch, concrete, etc	\$165,100	DB5110	GENERAL REPAIRS						
					0.100	Personal Svcs	\$71,129				
					0.400	Contractual	\$95,100				
		TOTAL	\$285,778			TOTAL	\$166,229	\$452,007	\$452,007	\$0	Cmte approved line item 2/10/05
5111	VEHICLE MAINTENANCE			DA5130	MACHINERY						
	0.100	Personnel	\$76,814		0.100	Personal Services	\$46,355				
	0.200	Equipment	\$70,000		0.200	Equipment	\$70,000				Cmte approved line item 2/10/05
	0.400	Contractual	\$95,515		0.400	Contractual	\$56,700				
		TOTAL	\$242,329			TOTAL	\$173,055	\$415,384	\$415,384	\$0	Note: Could sell one Grader for an estimated \$4,000-\$5,000
5112	CHIPS			DB 5112	PERMANENT IMPROVEMENTS						
	0.596	CHIPS Project	\$69,460		0.200	Capital Outlay	\$95,000				
		TOTAL	\$69,460			TOTAL	\$95,000	\$164,460	\$164,460	\$0	State has passed a hold harmless provision--no change in funding. [cmte approved line item 10-26-04]
				DA5120	BRIDGES						
					0.100	Personal Services	\$2,700				
					0.400	Contractual	\$2,500				
						TOTAL	\$5,200	\$5,200	\$5,200	\$0	Cmte approved line item 10-26-04]
				DB5140	BRUSH & WEEDS						
					0.100	Personal Services	\$37,478				
						TOTAL	\$37,478	\$37,478	\$37,478	\$0	Cmte approved line item 10-26-04]

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5142	SNOW REMOVAL			DA5142	SNOW REMOVAL						Cmte approved line item 10-26-04. DPW and Transportation already coordinate on plowing, sharing equipment as necessary.
	0.100	personnel	\$25,249		0.100	Personal Services	\$19,571				
	0.400	Contractual	\$25,700		0.400	Contractual	\$17,430				
	0.500	Contract trucking	\$1,500								
				DB5142	SNOW REMOVAL						
					0.100	Personal Services	\$46,667				
					0.400	Contractual	\$43,520				
		TOTAL	\$52,449			TOTAL	\$127,188	\$179,637	\$179,637	\$0	
5410	SIDEWALKS										
	0.100	personnel	\$923								
	0.551	handicap access	\$1,500								
		TOTAL	\$2,423					\$2,423	\$2,423	\$0	
				EA5610	AIRPORT						Cmte approved line item 10-26-04
					0.200	Equipment	\$0				
					0.400	Contractual	\$22,150				
						TOTAL	\$22,150	\$22,150	\$22,150	\$0	
5651	PARKING LOT LEASES/RENTALS										Cmte approved line item 10-26-04
	0.575	Conrail lease	\$675					\$675	\$675	\$0	
6410	PUBLICITY			A6410	ECONOMIC ASSIST AND OPP- PUBLICITY						Cmte approved line item 10-26-04. Town would continue to operate programs under Economic Assistance - currently townwide.
	0.649	misc	\$20		0.400		\$250				
				B6410	ECONOMIC ASSIST AND OPP- PUBLICITY						
					0.400	Contractual	\$150				
		TOTAL	\$20			TOTAL	\$400	\$420	\$420	\$0	
				A6772	ECONOMIC ASSIST AND OPP- PROG. FOR ELDERLY						
					0.100	Personal Services	\$26,382				
					0.200	Equipment	\$500				
					0.400	Contractual	\$51,577				
						TOTAL	\$78,459	\$78,479	\$78,479	\$0	

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7110	PARKS			A7110	CULTURE AND REC - PARKS						
	0.400	tree removal	\$2,500		0.100	Personal Services	\$23,672				
					0.200	Equipment/Personal Outla	\$500				
					0.400	Contractual	\$11,600				
		TOTAL	\$2,500			TOTAL	\$35,772	\$38,272	\$38,272	\$0	
				A7140	CULTURE AND REC - RECREATION CENTERS						
					0.100	Personal Services	\$54,989				
					0.200	Equipment	\$200				
					0.400	Contractual Expense	\$11,600				
						TOTAL	\$66,789	\$66,789	\$66,789	\$0	
				A7310	CULTURE & REC - YOUTH PROGRAMS						
					0.100	Personal Services	\$23,606				
					0.400	Contractual Expense	\$3,250				
						TOTAL	\$26,856	\$26,856	\$26,856	\$0	
				A7510	CULTURE AND REC - HISTORIAN						
					0.400	Contractual Expense	\$495				
						TOTAL	\$495	\$495	\$495	\$0	
7550	CELEBRATIONS			A7550	CULTURE AND REC - CELEBRATIONS						
	0.649	misc	\$20		0.400	Contractual	\$1,500				
		TOTAL	\$20			TOTAL	\$1,500	\$1,520	\$1,520	\$0	
				A8810	HOME AND COMMUNITY SERVICES - CEMETARIES						
					0.400	Contractual	\$1,500				
						TOTAL	\$1,500	\$1,500	\$1,500	\$0	

Cmte approved line item 10-26-04. Town would continue to operate the parks and rec programs under Culture and Recreation - currently townwide.

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8010	ZONING										Town cannot form a part-town district, but may have a town-wide zoning ordinance that is very simple outside the former village area (all uses permitted as of right). Need Town planning study to determine appropriate zoning. Cmte increased line item by \$20,000 [3/21/05]
	0.100	Personnel	\$2,011								
	0.400	Contractual	\$1,000								
	.600&.800		\$0								
		TOTAL	\$3,011					\$3,011	\$23,011	\$20,000	
8020	PLANNING			B8020	HOME AND COMMUNITY SVCS						
	0.100	Personnel	\$0		0.400	Contractual	\$1,000				
	0.400	Contractual	\$125								
		TOTAL	\$125			TOTAL	\$1,000	\$1,125	\$1,125	\$0	Cmte approved line item 10-26-04
8040	HUMAN RIGHTS										
	0.000	Expenses	\$10					\$10	\$10	\$0	Cmte approved line item 10-26-04
8140	STORM SEWERS										
	0.100	Personnel	\$6,592								
	0.200	Portable shoring	\$0								
	0.800	Drainage products	\$7,500								
		TOTAL	\$14,092					\$14,092	\$14,092	\$0	Cmte approved 12/16/04
8160	REFUSE & GARBAGE										
	0.100	Personnel	\$0								Cost removed from general fund budget and changed to user-based utility fee as of 6/1/05. [Cmte decision 2/10/05]
	0.400	Contractual	\$0								
		TOTAL	\$0					\$0	\$0	\$0	
8161	LANDFILL										
	0.100	Personnel	\$8,511								Cmte approved line item 10-26-04.
	0.200	Equipment	\$0	B8160							**Town cost not included in sum, because it's included in the Village expenditure.
	0.400	Contractual	\$1,000			Refuse and Garbage	\$29,000				
	0.500	Maintenance	\$77,219								
		TOTAL	\$86,730					\$86,730	\$86,730	\$0	Cost extends through 2027, currently under \$1.3 million.

VILLAGE (05-06)				TOWN (2006)				COMBINED ENTITY			Assumptions, Comments Based on Interviews
DEPT	ACCT #	ACCT NAME	2005-2006	DEPT	ACCT #	ACCT NAME	2006	Town + Village (excludes double entries)	Estimated New Entity Cost	Difference	
8170	STREET CLEANING										
	0.100	Personnel	\$17,555								
	0.500	brooms, wire	\$4,000								
		TOTAL	\$21,555					\$21,555	\$21,555	\$0	Cmte approved 12/16/04
8540	FLOOD AND EROSION										
	0.100	Personnel	\$532								
	0.400	Contractual	\$200								
		TOTAL	\$732					\$732	\$732	\$0	Cmte approved 12/16/04
8560	SHADE TREES										
	0.100	Personnel	\$5,852								
	0.525	Contract tree removal	\$7,500								
	0.400	Contractual	\$5,250								
		TOTAL	\$18,602					\$18,602	\$18,602	\$0	Cmte approved line item 2/10/05
8670	DISASTER COORDINATOR										
	0.419	Fuel	\$50								
	0.801	Fuel Surcharge	\$6								
		TOTAL	\$56					\$56	\$56	\$0	

VILLAGE (05-06)				TOWN (2006)				COMBINED ENTITY			Assumptions, Comments Based on Interviews
DEPT	ACCT #	ACCT NAME	2005-2006	DEPT	ACCT #	ACCT NAME	2006	Town + Village (excludes double entries)	Estimated New Entity Cost	Difference	
9010	EMPLOYEES RETIREMENT		\$91,100	A9010	STATE RETIREMENT		\$17,361	\$108,461	\$108,461	\$0	Police retirement not affected. Public works will join the Town and the Teamsters and will have to abide by the Town's pay scale. [cmte decision 3-21-05]
				DA9010	STATE RETIREMENT		\$4,300	\$4,300	\$4,300	\$0	
				DB9010	STATE RETIREMENT		\$9,950	\$9,950	\$9,950	\$0	
9015	POLICE RETIREMENT		\$132,572					\$132,572	\$132,572	\$0	
9025	LOCAL PENSION FUND		\$5,000					\$5,000	\$5,000	\$0	
9030	SOCIAL SECURITY		\$100,258	A9030	SOCIAL SECURITY		\$26,000	\$126,258	\$126,258	\$0	
				DA9030	SOCIAL SECURITY		\$5,000	\$5,000	\$5,000	\$0	
				DB9030	SOCIAL SECURITY		\$12,000	\$12,000	\$12,000	\$0	
9040	WORKERS COMP		\$26,000					\$26,000	\$26,000	\$0	
9050	UNEMPLOYMENT INSURANCE		\$500					\$500	\$500	\$0	
9055	DISABILITY INSURANCE		\$2,010	A9055	DISABILITY INSURANCE		\$2,860	\$4,870	\$4,870	\$0	
				DA9055	DISABILITY INSURANCE		\$300	\$300	\$300	\$0	
				DB9055	DISABILITY INSURANCE		\$1,000	\$1,000	\$1,000	\$0	
9060	HOSPITALIZATION		\$194,350	A9060	HOSPITAL & MEDICAL INSURANCE		\$74,256	\$268,606	\$268,606	\$0	
				DA9060	HOSPITAL & MEDICAL INSURANCE		\$25,460	\$25,460	\$25,460	\$0	
				DB9060	HOSPITAL & MEDICAL INSURANCE		\$38,189	\$38,189	\$38,189	\$0	
9710	SERIAL BONDS		\$0					\$0	\$0	\$0	Persons in the former Village continue to pay its existing debts. Therefore former Village debt is not included in the combined entity.
9730	BAN-PRINCIPAL AND INTEREST		\$103,750	A9720&9730	DEBT SERVICE		\$26,050	\$129,800	\$26,050	(\$103,750)	
				DA9710	DEBT SERVICE		\$68,400	\$68,400	\$68,400	\$0	
				EA9710	DEBT SERVICE		\$0	\$0	\$0	\$0	
				DA9730	BOND ANTICIPATION NOTES		\$55,640	\$55,640	\$55,640	\$0	
				EA9730	BOND ANTICIPATION NOTES		\$23,000	\$23,000	\$23,000	\$0	
				A9900	INTERFUND TRANSFERS		\$71,937	\$71,937	\$71,937	\$0	
				B9901	INTERFUND TRANSFERS		\$96,480	\$96,480	\$96,480	\$0	
				DA9950	INTERFUND TRANSFERS		\$0	\$0	\$0	\$0	
						A Items	\$810,614				
						B Items	\$189,875				
						DA Items	\$374,356				
						DB Items	\$450,033				
						EA Items	\$45,150				
VILLAGE GEN. FUND TOTAL			\$3,134,733	TOWN GEN, HWY,ETRPRS FUNDS TOTAL			\$1,870,028	\$4,954,516	\$4,946,328	(\$8,188)	
NOTE: excludes double counting for CEO (\$21,245), refuse/landfill (\$29,000)											