

Options for the Future - A Report for the Village of Painted Post and the Town of Erwin

**Shared Services / Consolidation Options
for the Village and Town**

DRAFT REPORT
October, 2011

Prepared for:
The Village Board of Trustees
By the
Village of Painted Post and Town of Erwin Study Committee

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

1 South Washington Street
Suite 400
Rochester, NY 14614
585.325.6360

90 State Street
Suite 1436
Albany, NY 12207
518.432.9428

www.cgr.org



EXECUTIVE SUMMARY

In December 2010 the Village of Painted Post appointed a nine-member citizen committee (the Committee) to conduct a study and develop a report that would provide options for the Village Board to consider for addressing the serious fiscal challenges facing the village government. The Village also engaged the Center for Governmental Research (CGR) to assist the Committee with researching options and developing projections for the financial and property tax impact of the options identified. This report presents the findings and recommendations of the Committee.

Our report is based on a key foundational belief – that the long term viability of the community of residents and businesses found within the boundaries of the current Village of Painted Post is dependent on what happens in the larger community surrounding the Village. This report focuses on the Village and the Town of Erwin and the options that are available between the Village and Town. The primary reason for this singular focus is that, if the Village were to dissolve, the Town of Erwin would become the sole local government responsible for meeting the needs of the residents and businesses within the boundaries of the former Village. The Committee noted that there might be even more options for the Village if an even larger regional approach were considered, however, the Committee believes that sufficient opportunities exist between the Village and Town that these should be the focus of attention at this time.

The Committee developed this report to provide a strategic framework for creating a more cost effective way to deliver local government services within the Village and Town communities. The report is intended to provide a realistic and achievable vision of what could be, and the rationale for making the changes proposed. The Committee spent considerable time reviewing financial data, interviewing Village and Town staff and talking with other local officials. We believe the recommendations presented are absolutely achievable, and, if implemented well, would result in minimal or no perceived reduction in service to either the Village or the Town.

The changes outlined in this report range from easier-to-do shared services and functional consolidations between the Village and Town to complete dissolution of the Village. The Village cannot dissolve, of course, unless this were approved by a majority of Village voters. However, the highest savings and greatest property tax reduction to Village taxpayers would occur if the Village were to dissolve. Alternatively, significant savings could be achieved by combining administrative and DPW operations through inter-municipal agreements (IMA's) between the Village and Town. Over and above operational savings, the Committee believes that the water and sewer systems that have evolved somewhat independently

over time in both the Village and Town should be consolidated to achieve the benefits of a fully integrated system.

This report is divided into eight sections. The first four sections provide the key data and background information reviewed by the Committee. Section 5 presents the Committee's findings and recommendations. These include cost and savings projections as well as tax impact estimates for shared services and functional consolidation options. Section 6 provides a summary table of the recommendations. Section 7 provides the Committee's projections of the impact of the recommendations on property tax rates in both the Village and taxpayers in the Town outside the Village (TOV) if the Village were to dissolve. Section 8 provides a summary conclusion.

Efficiency savings identified by the Committee range from \$26,000 to \$234,375. Village dissolution would result in the highest savings. The Committee believes that there is the potential for substantially more savings, however, we felt it prudent to only present conservative savings projections. Even using our conservative figures, the Committee projects that, if the Village were to dissolve, Village taxpayers would see a property tax reduction of \$7.17/\$1,000 or 34.9%. On the other hand, because of the shifts in costs to the Town, current TOV taxpayers would see a tax rate increase of \$.71/\$1,000, or 13.3%. TOV taxpayers could be held harmless, i.e. would see no tax increase, if an additional \$363,700 in cost efficiencies can be obtained. The Committee believes the additional savings are achievable by building on the efficiency improvements identified in this report.

One very significant event for the community is the potential for millions of dollars of additional revenue from the sale of water for hydrofracking. This revenue could provide the funds for the Village to rebuild its water infrastructure (currently estimated to cost \$3 -\$4 million) and make other investments that have been deferred due to the severe fiscal constraints of the last five years, and possibly reduce property taxes as well.

In the end, the Committee chose not to use any additional water revenue estimates in the financial projections for this report. The additional revenues would clearly be a boon to the community. However, it is not clear if, when, or for how long they will last. Perhaps most important, from the Committee's perspective, is the fact that windfall water revenues will not change the fundamental fact that property values in the Village have been stagnant for a decade, and this has created a fundamental imbalance between the need for services and the ability of the local tax base to support them. The solution for keeping an economically viable and vibrant village core to the greater community has to come, in part, from continuous efforts to provide effective local government services as efficiently as possible. This report provides the framework for doing so.

TABLE OF CONTENTS

| | |
|--|----|
| Executive Summary | 1 |
| Table of Contents..... | 3 |
| Section 1 – Introduction and Process | 5 |
| Introduction..... | 5 |
| Process..... | 6 |
| Step 1 - Committee Process | 6 |
| Step 2 - Board Implementation Process | 6 |
| Step 3 (if required) - Village Dissolution Process | 6 |
| Section 2 - Background Information about the Community | 8 |
| History, Size and Structure..... | 8 |
| Population Trends | 10 |
| Section 3 - Financial Background: Key Differences between the Village and Town | 11 |
| Village, Town-Wide and Town-Outside-Village (TOV) Taxes | 11 |
| The Layers of Local Property Taxes | 11 |
| The Complexity of Local Property Tax Rates..... | 11 |
| Village and Town Property Taxes..... | 14 |
| The Drivers of the Property Tax | 14 |
| Factor #1 – Taxable Assessed Valuation is Much Higher in the TOV | 15 |
| Factor #2 – Both the Village and Town Total Expenditures have Exceeded the Rate of Inflation | 17 |
| | 17 |
| Factor # 3 – Both the Village and Town Tax Levies have Exceeded the Rate of Inflation..... | 18 |
| Factor # 4 – Town TAV has Grown Faster than Inflation but the Village TAV has Grown Slower than Inflation..... | 19 |
| Conclusion – the Town Has Taxing Flexibility based on Growth in TAV but the Village does Not | 20 |
| Section 4 - Budget Background: The Starting Point for Identifying Opportunities | 21 |
| Budgetary Summary..... | 21 |
| Breakdown of Budgeted Expenditures | 22 |
| Common Expenditures | 24 |
| Current Shared Services..... | 25 |
| Breakdown of Budgeted Revenues | 26 |
| Fund Balances..... | 27 |
| Debt Levels..... | 28 |

| | |
|---|-----------|
| Municipal-Owned Property and Assets | 29 |
| Village Property and Assets | 29 |
| Town Property and Assets | 30 |
| Section 5 – Committee Findings and Recommendations | 31 |
| Overview | 31 |
| Current Staffing – Baseline Measures | 31 |
| Key Background Assumptions Used to Develop Service Delivery Options | 33 |
| 1. Identifying personnel efficiencies | 33 |
| 2. Allocation of costs | 33 |
| 3. Estimate of Salary and Benefits Changes | 33 |
| 4. Assigning Tax Benefits | 34 |
| 5. Savings and Tax Rate Reductions | 34 |
| Administrative and Legislative Functions | 34 |
| Summary of Options | 34 |
| Additional Background Data – Administrative & Legislative | 36 |
| Public Works, Water, Sewer Functions | 37 |
| Summary of Options | 37 |
| Additional Background Data – DPW | 39 |
| Water and Sewer Infrastructure Findings Summary | 40 |
| Equipment and Facilities | 41 |
| Summary of Options | 41 |
| Police | 42 |
| Summary of Options | 42 |
| Additional Background Data - Police | 45 |
| Fire | 46 |
| Summary of Options | 46 |
| Additional Background Data – Fire | 47 |
| Section 6 – Recommendations Summary | 48 |
| Impact on Services | 48 |
| Section 7 – Property Tax Impact Projections | 51 |
| Citizen Empowerment Tax Credit (CETC): NYS Incentive When Two Local Governments Consolidate | 52 |
| Village Dissolution Property Tax Rate Projections | 52 |
| Additional Projection to Create No Increase to TOV | 55 |
| Section 8 – Conclusion | 56 |
| Appendices | 59 |

SECTION 1 – INTRODUCTION AND PROCESS

Introduction

This report was prepared by a nine-member study committee (the Committee) which was appointed by the Board of the Village of Painted Post. The members of the Committee are Town resident and Village businessman Philip Roche (Chair); Deputy Village Mayor Bill Scheidweiler; Village residents Pat Alderson, Bill Hallinan, Michael McCaig, Charles Stebbins, and Bill Wood; Town Board member Wes Strzegowski; and Town Planning Board member Joseph Reilly. Additional support to the Committee was provided by the Village Mayor, Roz Crozier, the Town Supervisor, Dave Erwin, and Southern Tier Central Regional Planning & Development Board Planner, Chelsea Robertson. The Committee was asked to evaluate options for the Village government to consider, in cooperation with the Town of Erwin, that would help the Village government address the serious fiscal constraints facing the Village. The report was compiled and written by the Center for Governmental Research (CGR) as the consultant to Committee, with financial support underwritten by the Three Rivers Development Corporation. The CGR team consisted of Charles Zettek, Jr., Project Director, Vicki Brown, Hannah Dalager, Kate Bell and Michael Silva.

The Committee pursued opportunities for the two municipalities that fell into the entire spectrum of options. These are:

- Shared service opportunities – where Painted Post and Erwin governments remain as separate units but personnel, equipment and/or facilities are shared in ways that create operating and/or cost efficiencies
- Functional consolidation opportunities – where the two governments remain as separate units, but one or more functions are combined under one government or the other, yielding cost and/or service efficiencies.
- Government consolidation – where the two governments effectively merge into one government. Operationally, this could occur in one of two ways.
 - The Village could dissolve on its own (in which case the Town would be the sole remaining local government). Dissolution of the Village would be voted on solely by Village voters.

- The Village and Town could choose to consolidate into one government (the Town). Functionally, this would be the equivalent of the Village dissolving, however, the important difference is that under an intentional consolidation, both voters in the Town as well as voters in the Village would have to approve the consolidation.

Process

It is important to understand that the work of the Committee, which culminates in this report, is only the first step in what could be up to a three step process.

Step 1 - Committee Process

The Committee held its first meeting on January 26, 2011 and has held a total of six full committee meetings as of 10/6/11, all of which have been open to and attended by the public. A web site was created early on in the process, www.cgr.org/paintedpost, to provide the public with ready access to Committee meetings, background information and draft and final reports. The Committee and CGR reviewed comprehensive budget information for the Village and Town, visited department operations and interviewed department heads, elected officials and other key staff to gather the information needed to complete this report. This DRAFT report will be presented to the joint Village and Town boards on October 20, and at a public informational meeting scheduled for October 27. Based upon the feedback from those meetings, the Committee will develop its FINAL report to present to the Village Board.

Step 2 - Board Implementation Process

After the final report is delivered by the Committee, it will be up to the Village Board, in conjunction with the Town Board where appropriate, to take the action(s) required to move forward on the recommendations in this report. The shared services and functional consolidation recommendations can be carried out by Board actions. Given that specific implementation details will need to be worked out, shared services and functional consolidation agreements will likely take from several months to a year or more to actually be carried out.

Step 3 (if required) - Village Dissolution Process

The Committee was not asked to prepare a dissolution plan for the Village, nor does the Committee have a position on whether or not the Village should consider dissolving. However, the Committee did evaluate the cost and tax implications if the Village were to dissolve, and these are presented in this report.

In order to dissolve, Village voters would have to approve dissolution by a majority vote at a public referendum. A dissolution referendum could be initiated by one of two ways under General Municipal Law Article 17-A.

- The Village Board could develop a Dissolution Plan and approve putting the Plan to a referendum, or
- Citizens could submit a petition to hold a dissolution vote to the Village Board signed by at least 10% of the registered voters of the Village (which amounts to at least 118 valid signatures in Painted Post).

Under either process, the Village Board would set the official date for the vote, and Village voters would have to approve the dissolution before it would happen. The actual date of dissolution would be stated in the Dissolution Plan, but typically it is between 12-18 months after the dissolution vote. This amount of time allows for the orderly wrapping up of Village affairs and allowing the Town to ramp up services to meet the needs of the former Village, transfer Village assets to the Town, etc.

SECTION 2 - BACKGROUND INFORMATION ABOUT THE COMMUNITY

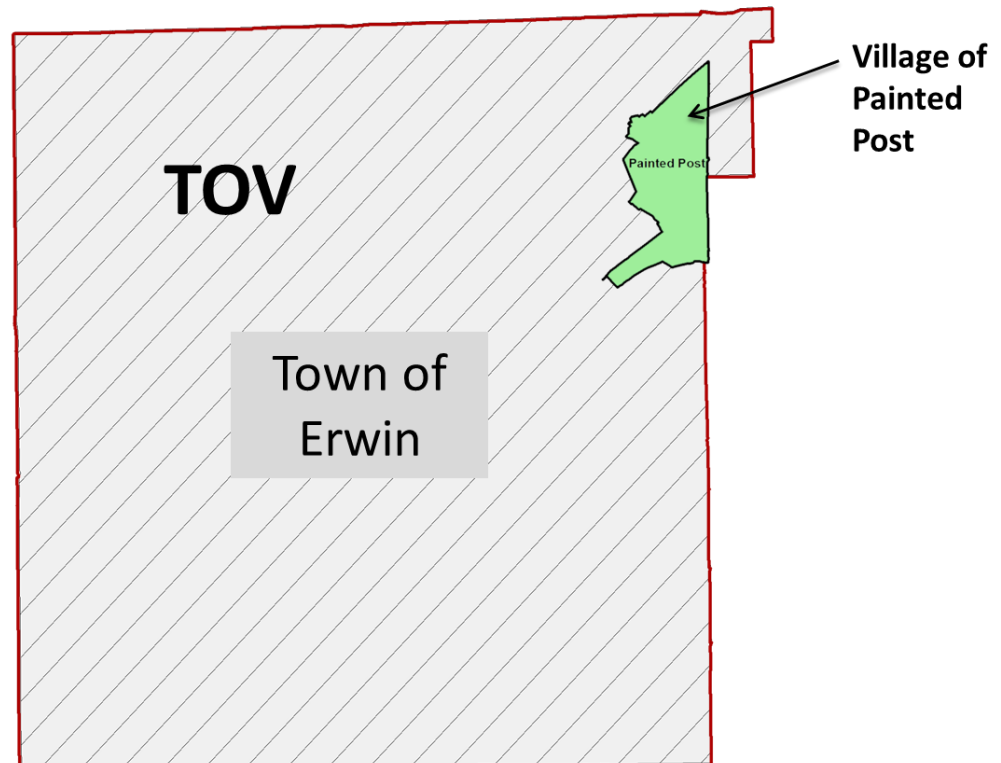
History, Size and Structure

The Village of Painted Post is located just west of Corning in New York's Southern Tier region. Incorporated as a village in 1860, Painted Post covers 1.3 square miles of the 39-square-mile Town of Erwin.

Map 1 shows the Town of Erwin, the Village of Painted Post, and what is referred to as the Town-Outside-Village (TOV). The TOV includes the hamlets of Coopers Plains and Gang Mills. It is important to remember that the Village residents are also members of the Town.

Location of the Village of Painted Post in Town of Erwin

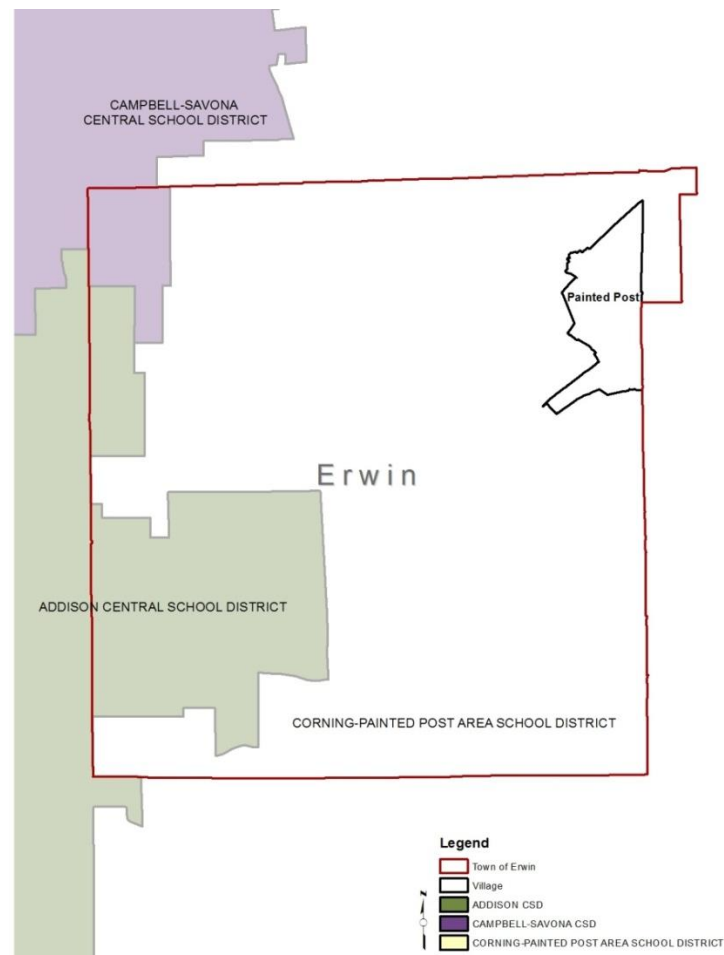
MAP 1



Map 2 shows the Town and Village, along with the three school districts that serve the area. The school districts are not part of the shared services / consolidation study but are shown to illustrate the complexity of the multi-layered government structure that is common in New York. The map would be more illustrative (but too complex to read at this scale) if the fire districts, water districts, sewer districts and lighting districts were also shown.

School Districts in the Town of Erwin

MAP 2



Population Trends

Since 1960, there has been substantial growth in the Town-Outside-Village (TOV), while the Village has experienced a substantial decline in population over the same period. In 1960, Painted Post accounted for 44% of the Town's 5,800 residents. Today, according to the 2010 Census, the Village accounts for 22.5% of the 8,000 residents in the Town.

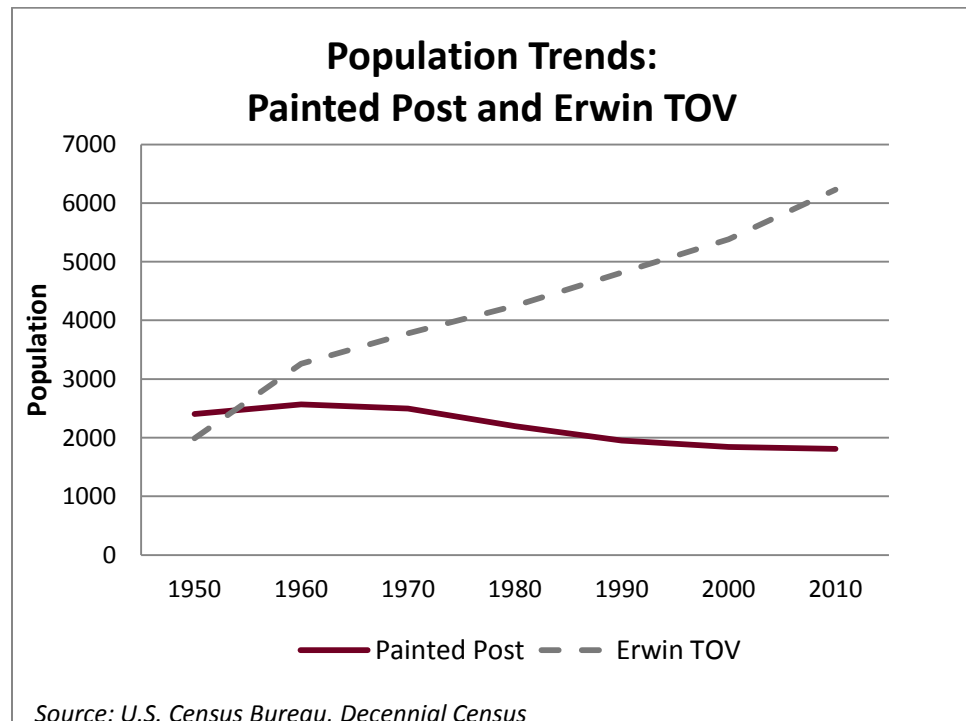
Peak population for the Village and the TOV are highlighted in Table 1.

TABLE 1

| Town and Village Populations, 1950 - 2010 | | | |
|--|--------------|-----------|-------------|
| | Painted Post | Erwin TOV | Erwin Total |
| 1950 | 2,405 | 1,988 | 4,393 |
| 1960 | 2,570 | 3,259 | 5,829 |
| 1970 | 2,496 | 3,779 | 6,275 |
| 1980 | 2,196 | 4,249 | 6,445 |
| 1990 | 1,950 | 4,813 | 6,763 |
| 2000 | 1,842 | 5,385 | 7,227 |
| 2010 | 1,809 | 6,228 | 8,037 |

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

GRAPH 1



SECTION 3 - FINANCIAL BACKGROUND: KEY DIFFERENCES BETWEEN THE VILLAGE AND TOWN

Village, Town-Wide and Town-Outside-Village (TOV) Taxes

Because the Village is located entirely within the Town of Erwin, Village taxpayers pay both a Village tax and a Town-wide tax. Properties that are in the Town but outside the Village are referred to as TOV. TOV taxpayers pay the same Town-wide tax as paid by Village taxpayers, plus a separate tax levied by the Town to pay for Town services provided to the TOV that are not provided to all Town taxpayers. In addition, TOV taxpayers pay separate taxes for fire protection, and, depending on the location in the Town, separate taxes for street lighting, water, sewer or other district taxes imposed by special taxing districts.

The Layers of Local Property Taxes

The Complexity of Local Property Tax Rates

How much any property owner pays in local real estate taxes depends on the location of the property. Depending on the location, there may be multiple jurisdictions imposing property taxes.

Table 2 indicates how many different types of property taxes might be paid, depending on whether it is a Village property or a TOV property. Note that Table 2 does not include water or sewer charges that are based upon usage rates – it only includes real estate taxes. The major point to be drawn from Table 2 is that, for baseline comparison purposes, local government property taxes for Village properties are imposed by four entities: the County, the Town, the Village and the Corning-Painted Post Area School District, whereas local government property taxes are imposed by the County, the Town (two separate components: Town wide and TOV), whatever school district applies, whatever fire district applies, and whatever combination of lighting, park, water and sewer districts apply

The county tax rate is different in the Village and the TOV because sales tax revenue for the TOV is predominantly applied to offset a portion of the county tax levy. In the Village, sales tax revenue from the county is received in cash and is included in the Village budget as a local revenue.

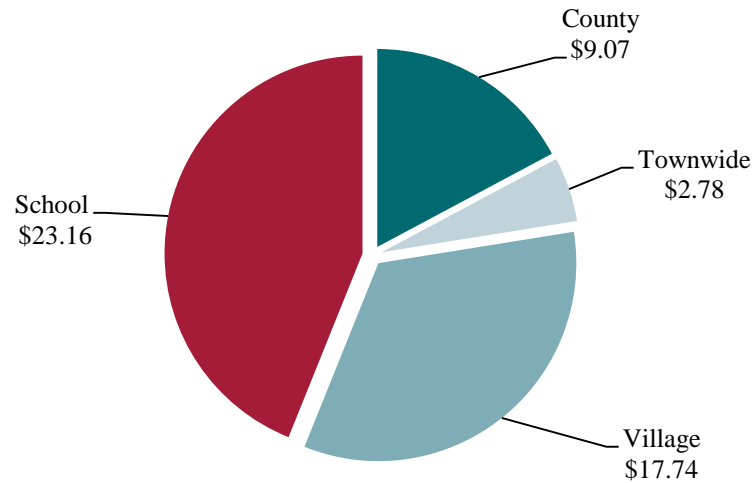
TABLE 2

| Complexity of Local Property Tax Rates (Tax Rate per \$1000 AV for FY 2011) | | |
|--|----------------|------------|
| | Village | TOV |
| County | \$9.07 | \$6.08 |
| Town | \$2.78 | \$2.78 |
| Village | \$17.74 | - |
| Town Outside Village | - | \$2.60 |
| School | | |
| Corning-Painted Post | \$23.16 | \$23.16 |
| Addison | - | \$19.69 |
| Campbell-Savona | - | \$19.14 |
| Fire | | |
| Coopers Plains Long Acres FD | - | \$1.35 |
| Forest View Gang Mills FD | - | \$1.01 |
| Fire Protection District* | - | \$1.56 |
| Lighting | | |
| Morningstar LGT | - | \$0.37 |
| Steuben Village LGT | - | \$0.81 |
| Aurene LGT | - | \$0.16 |
| Aurene Park | - | \$0.65 |
| Erwin Water | - | \$0.07 |
| Erwin Sewer | - | \$0.22 |
| Stream Management | - | \$0.10 |
| Epic Bridge (Corning Inc.) | - | \$690.93 |
| Sewer IMP (Corning Inc.) | - | \$5.77 |
| Water IMP (Corning Inc.) | - | \$7.16 |

*Town of Erwin contracts with Coopers Plains Long Acres FD and Forest View Gang Mills FD to provide services in the fire protection district.

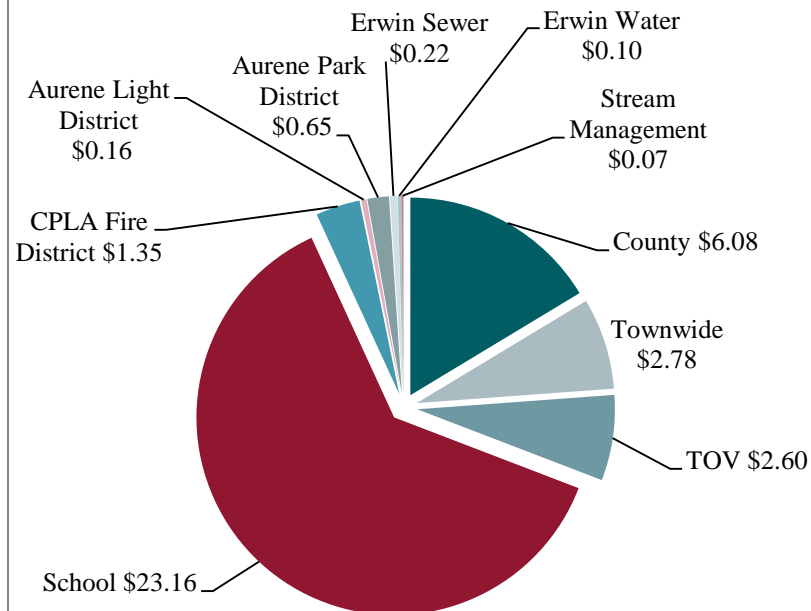
Source: 2010-2011 Village Tax Bill, 2011 County & Town Tax Bill, Steuben County Property Tax Service Agency

Graphs 2 and 3 show the tax rate per \$1000 taxable assessed value (excluding state and federal taxes) paid to the various layers of government that provide services to the Village (Graph 2) and TOV (Graph 3). The graphs are based on actual property tax bills.

GRAPH 2**Village Property Tax Rates per \$1000 - FY 2010-2011**

Total tax rate per \$1000 = \$52.75

Source: Actual 2010-2011 Village Tax Bill for a sample property, 2011 County & Town Tax Bill

GRAPH 3**TOV Property Tax Rates per \$1000 - FY 2011**

Total tax rate per \$1000 = \$37.17

Source: Actual 2011 County & Town Tax Bill for Actual Property

Village and Town Property Taxes

For purposes of this report, the Committee developed its financial impact and tax rate projections focusing only on the Village and Town. This report was not intended to address ways to reduce county, school district or other district costs (except fire costs for comparisons purposes with the Village fire department). Thus, Table 3 provides the baseline property tax rates paid by Village and TOV taxpayers per the Village 2010/11 budget and the Town 2011 budget.

TABLE 3

| 2011 Tax Rates per \$1000 AV for a Village and TOV Taxpayer (Includes Fund Balances) Village and Town Taxes Only | | |
|---|----------------|---------------|
| | Village | TOV |
| Town wide | \$2.78 | \$2.78 |
| TOV | - | \$2.60 |
| Village | \$17.74 | - |
| Total | \$20.52 | \$5.38 |
| <i>(TOV residents are also subject to one of the fire district taxes)</i> | | |
| Fire Protection District 423 | | \$1.56 |
| CP/LA Fire District | | \$1.35 |
| FV/GM Fire District | | \$1.01 |

Source: 2010-2011 Village Tax Bill, 2011 County & Town Tax Bills

Note: TOV total tax rate is \$5.38 plus the tax rate of the appropriate Fire District. Fire costs in the Village are already included in the total Village tax rate.

The Drivers of the Property Tax

As shown in Table 3, the total property tax rate for a Village taxpayer for Town and Village is roughly 3 to 4 times as high as the tax rate for a TOV taxpayer. This does not mean that the Village government is less efficient than the Town government. It is not possible to draw any conclusions about the efficiency of either government on the basis solely of the property tax rate, because of how the property tax rate is calculated.

It is very important to understand that the property tax rate is calculated by the following formula:

$$\frac{\text{Tax Levy}}{\text{Taxable Assessed Value}}$$

Thus the tax rate is a function of changes to the numerator (i.e. the Tax Levy), the denominator (i.e. the Taxable Assessed Value), or both. What follows is a summary of why the tax rates in the Village are so much different than the Town-wide and TOV taxes.

Factor #1 – Taxable Assessed Valuation is Much Higher in the TOV

The following is based on 2010 information. Table 4A shows that 22% of the tax parcels in the Town are within the Village.

TABLE 4A

| Parcels in Erwin | | |
|------------------|--------------|--------------|
| | # of Parcels | % of Parcels |
| Village | 709 | 22% |
| TOV | 2512 | 78% |
| Total | 3,221 | 100% |

Source: Steuben County Property Tax Service Agency

However, Table 4B shows that the Village has 17% of the total assessed value of the Town. Table 4C shows that 32% of the property in the Village is tax exempt and 21% of the property in the TOV is tax exempt. This leaves taxable assessed values (TAV) in the Village, TOV and Town wide, as shown in Table 4D. The critical point here is that the Village has only 15% of the TAV in the Town of Erwin, which means that 85% of the TAV is in the TOV. Graph 4 illustrates this information.

TABLE 4B

| Total Assessed Values As of 2010 | | |
|-------------------------------------|----------------------|-----------------|
| | AV | % of Town AV |
| Village | \$112,609,276 | 17% |
| TOV | \$549,252,817 | 83% |
| TOTAL Townwide | \$661,862,093 | 100% |

Source: Steuben County Property Tax Service Agency

TABLE 4C

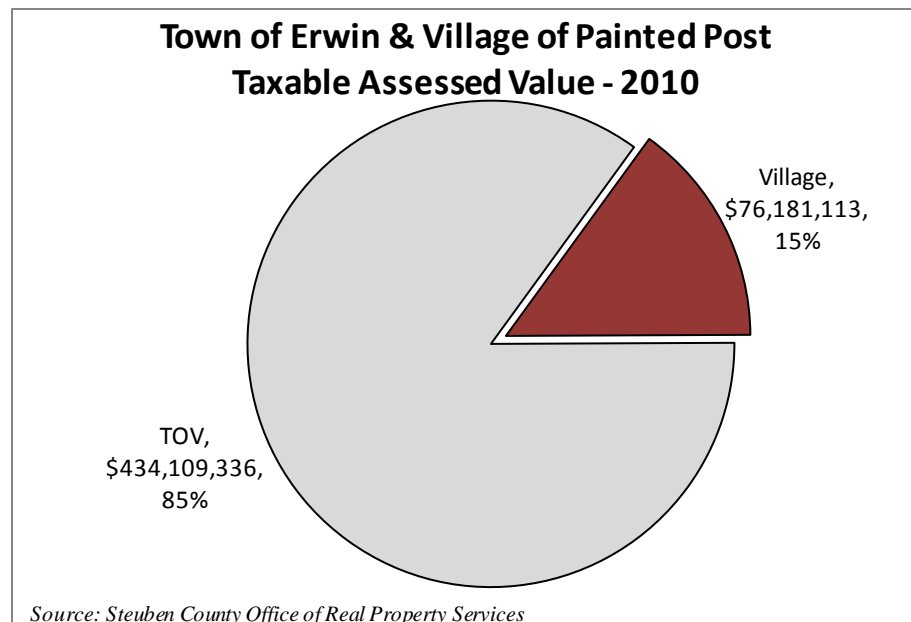
| Tax Exempt Valuations As of 2010 | | |
|---|----------------------|--|
| | Tax Exempt | % of Total Assessed Value |
| Village | \$36,428,163 | 32% |
| TOV | \$115,143,481 | 21% |
| TOTAL Town wide | \$151,571,644 | 23% |

Source: Steuben County Property Tax Service Agency

TABLE 4D

| Taxable Assessed Values (TAV) As of 2010 | | |
|---|----------------------|--------------------------|
| | TAV | % of Town TAV |
| Village | \$76,181,113 | 15% |
| TOV | \$434,109,336 | 85% |
| TOTAL Town wide | \$510,290,449 | 100% |

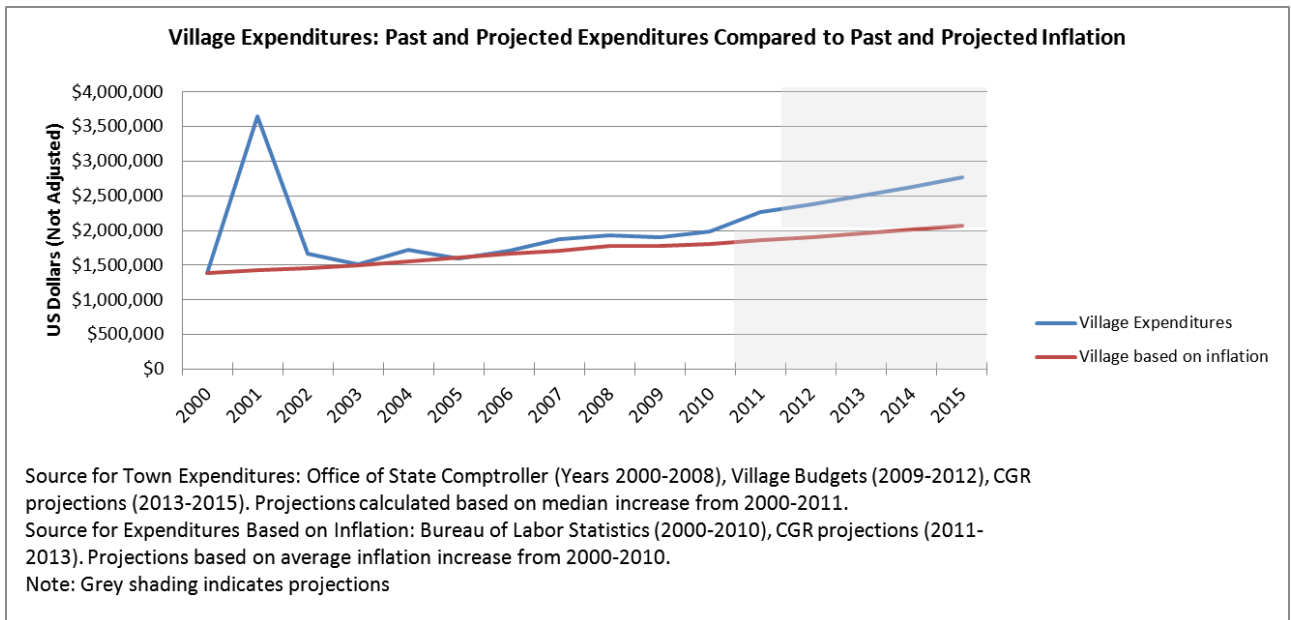
Source: Steuben County Property Tax Service Agency

GRAPH 4

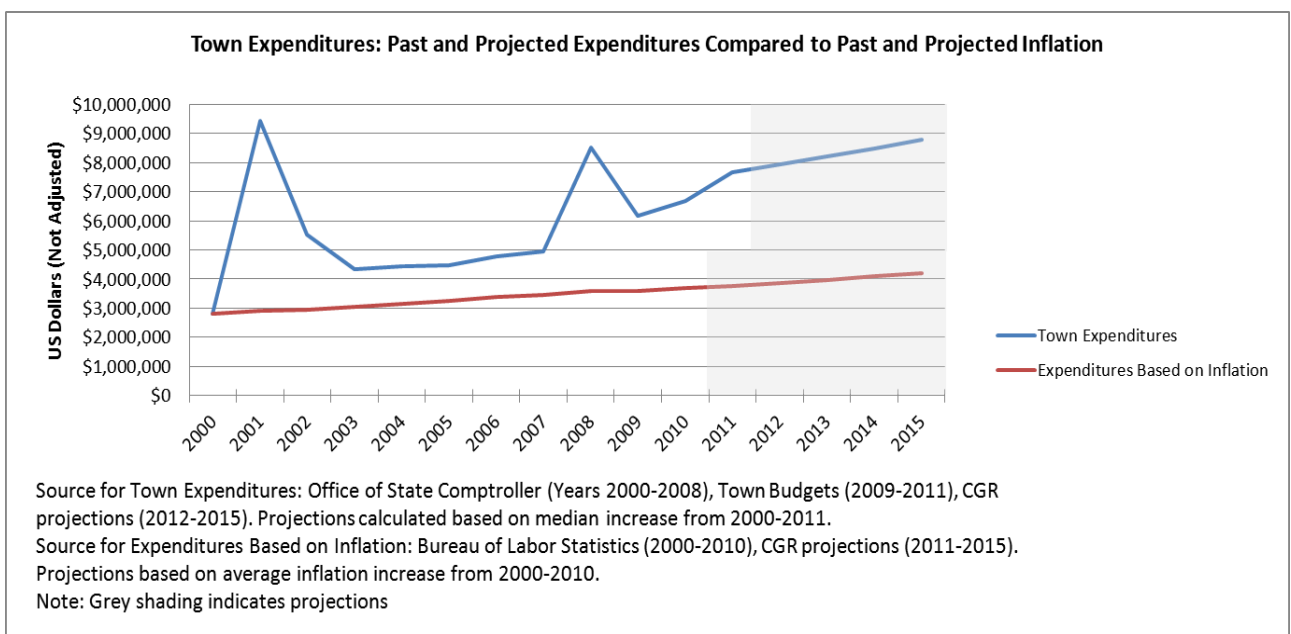
Factor #2 – Both the Village and Town Total Expenditures have Exceeded the Rate of Inflation

Graphs 5A and 5B illustrate changes in Total Expenditures for the Village and the Town from 2000 to 2011. Each graph also shows the projected increase in expenditures compared to inflation if past trends continue.

GRAPH 5A



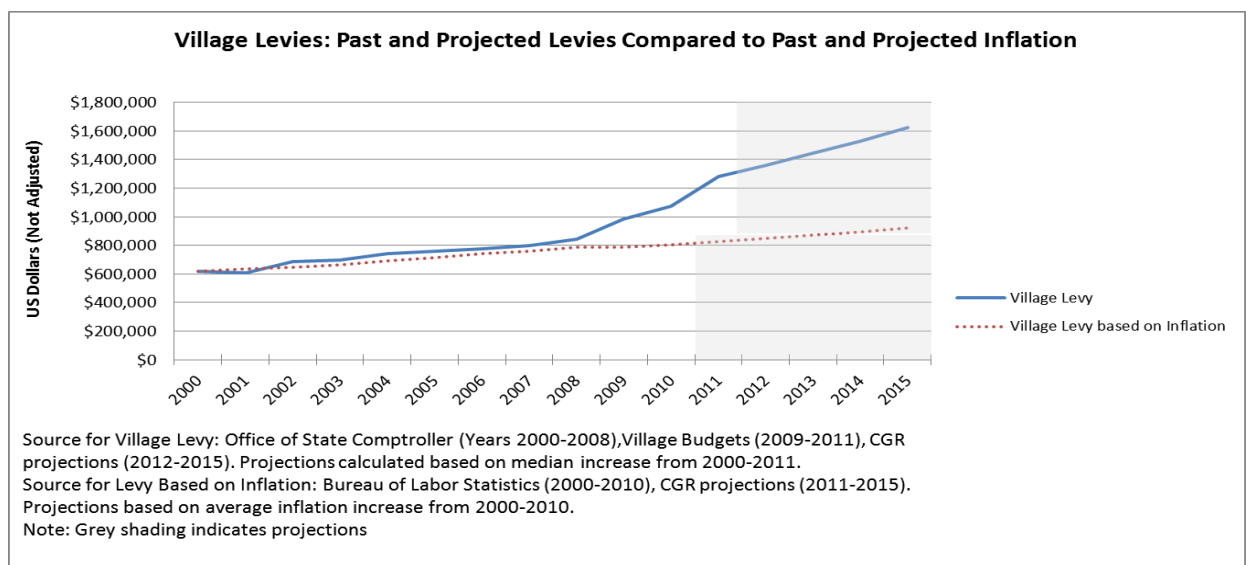
GRAPH 5B



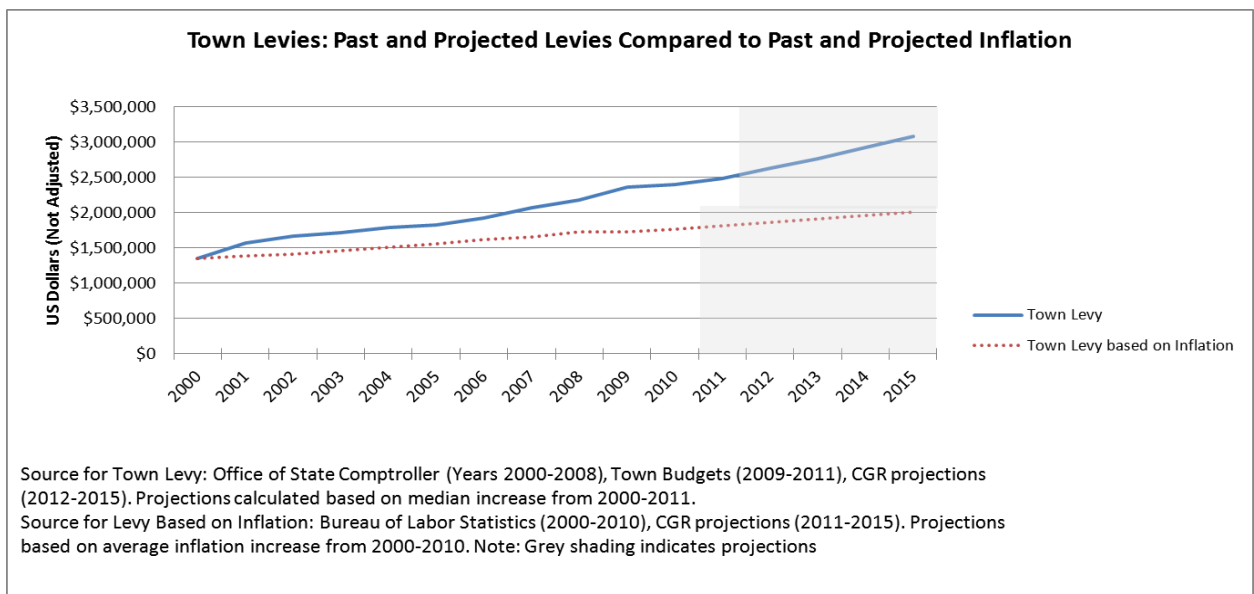
Factor # 3 – Both the Village and Town Tax Levies have Exceeded the Rate of Inflation

Graphs 6A and 6B illustrate changes in the tax levies for the Village and the Town from 2000 to 2011. The tax levy is defined as the amount of revenue that must be raised from the property tax to balance revenues with expenses. Each graph also shows the projected increase in tax levies compared to inflation if past trends continue. NOTE – these projections do not try to predict the impact of the new state 2% tax cap on the Village and Town as there are too many unknown variables at this time to project what is likely to happen.

GRAPH 6A



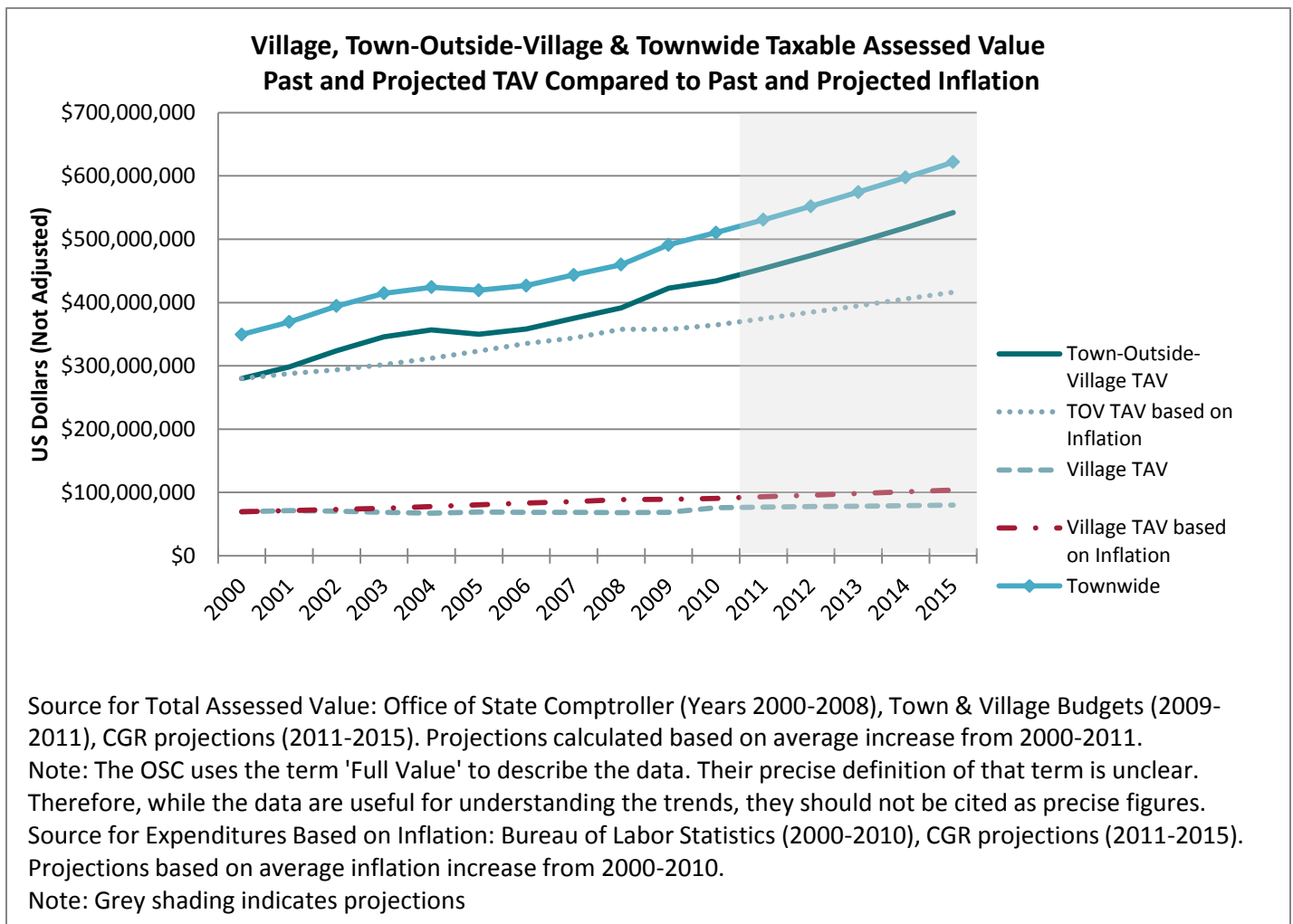
GRAPH 6B



Factor # 4 – Town TAV has Grown Faster than Inflation but the Village TAV has Grown Slower than Inflation

Graphs 7 illustrates changes in the taxable assessed values (TAV) for the Village and the Town from 2000 to 2011. Each graph also shows the projected increase in TAV compared to inflation if past trends continue. From 2000 to 2010, the average growth rate of the TAV in the Town-Outside-Village was 4.53% /year, or roughly 1.5 times the rate of inflation (2.7%/year). However, for the Village, the average growth rate was .97%/year, or less than half the inflation rate. As a consequence, 96% of the growth in taxable assessed value since 2000 occurred in the TOV.

GRAPH 7



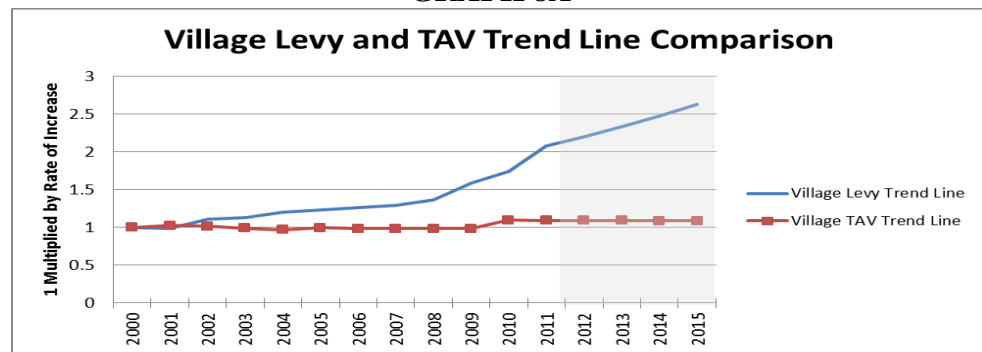
Conclusion – the Town Has Taxing Flexibility based on Growth in TAV but the Village does Not

Graphs 8A and 8B demonstrate the fiscal dilemma facing the Village as a result of the lack of growth in taxable assessed values in the Village. To prepare these graphs, CGR superimposed the Tax Levy and TAV trend lines from prior graphs onto a single graph, and standardized both the Village and Town values to simply show the rate of increase in both the Village and the Town.

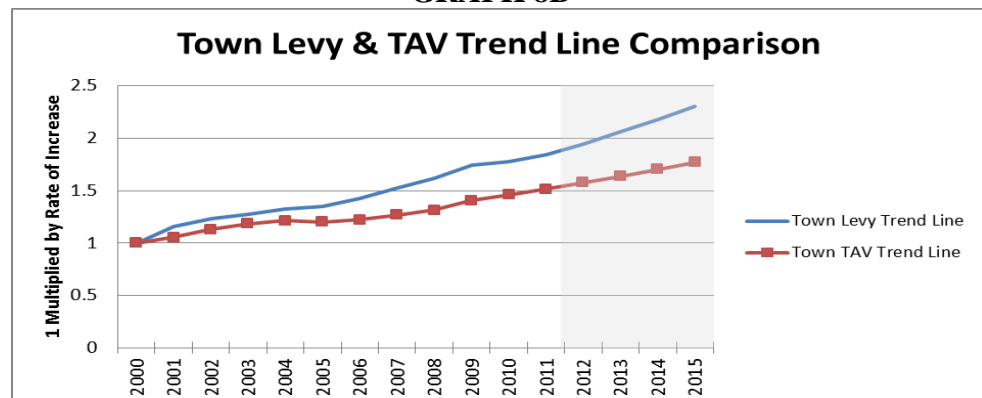
For the Town, Graph 8B shows a slow but rising gap between the rate of increase in the Town tax levy and the growth in TAV. The equivalent gap between the rate of increase in the Village tax levy and the growth in Village TAV, both in 2011 and projected by 2015 is three times as wide as the Town's.

The conclusion to be drawn from the historical facts and logical projections is that the Village has reached a critical point of imbalance, relative to the Town, with regards to its ability to provide services without either drastically increasing taxes or cutting expenses, unless a permanent new source of revenue is obtained to offset the reliance on property taxes.

GRAPH 8A



GRAPH 8B



SECTION 4 - BUDGET BACKGROUND: THE STARTING POINT FOR IDENTIFYING OPPORTUNITIES

Budgetary Summary

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

TABLE 5

| Budgeted Expenditures and Tax Levies - FY 2011 | | | | |
|--|-----------------------------|-------------|--------------------|-------------|
| | Total Budgeted Expenditures | % of Total | Tax Levy | % of Total |
| Village | \$2,311,914 | 23% | \$1,282,741 | 22% |
| Town | \$7,672,762 | 77% | \$4,469,229 | 78% |
| Town wide | \$2,627,456 | 26% | \$1,123,558 | 20% |
| <i>General</i> | \$1,955,474 | 20% | \$1,073,389 | 19% |
| <i>Highway</i> | \$671,982 | 7% | \$50,169 | 1% |
| TOV | \$1,801,990 | 18% | \$1,360,825 | 24% |
| <i>General</i> | \$193,050 | 2% | \$80,885 | 1% |
| <i>Highway</i> | \$1,608,940 | 16% | \$1,279,940 | 22% |
| Special Districts/Other* | \$2,722,371 | 27% | \$212,590 | 4% |
| Separate Fire Districts** | \$520,945 | 5% | \$519,445 | 9% |
| Ad Valorem Tax on Corning | - | - | \$1,252,811 | 22% |
| Total | \$9,984,676 | 100% | \$5,751,970 | 100% |

*Include Drainage, Fire Protection District, Water, Sewer and Lighting Districts. Consolidated Health (\$11,424) not included.

**CPLA and FVGM Fire Districts

The Town/TOV levy is listed at \$2,548,771, though the real property tax lines in the budgets add up to \$2,484,383. The difference is a county tax contribution to worker's compensation.

Source: 2010-2011 Village Budget, 2011 Town Budget

Table 5 identifies several key points:

- The two governments in total have budgeted expenditures of just under \$10 million. Thinking of this as a single company with two divisions, the Village represents 23% of the total budget, and the Town is 77% of the total budget.
- The primary source of revenues for the two governments is property taxes. The ratio of property taxes to total expenditures is 58% for the combined entities, 57% for the Village alone and 58% for the Town alone.
- There are four separate components to tax bills for Town property owners, so property taxes are a function of where each property is located. Village services are taxed in one consolidated bill from the Village

Breakdown of Budgeted Expenditures

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

TABLE 6A

| Budgeted Expenditures - FY 2011 | | | |
|--|--------------------|--------------------|--------------------|
| | Village | Town | Total |
| General | \$1,715,966 | \$1,955,474 | \$3,671,440 |
| General TOV | - | \$193,050 | \$193,050 |
| Highway | - | \$671,982 | \$671,982 |
| Highway TOV | - | \$1,608,940 | \$1,608,940 |
| Water | \$276,566 | \$1,531,519 | \$1,808,085 |
| Sewer | \$319,382 | \$1,024,404 | \$1,343,786 |
| Stream Management | - | \$60,113 | \$60,113 |
| Fire Districts* | - | \$596,680 | \$596,680 |
| Lighting Districts** | - | \$9,100 | \$9,100 |
| Parks | - | \$21,500 | \$21,500 |
| Totals | \$2,311,914 | \$7,672,762 | \$9,984,676 |

Source: 2010-2011 Village Budget and 2011 Town Budget

*Combination of 4 Fire Districts

** Combination of 3 Special Light Districts

TABLE 6B

| Budgeted Expenditures - FY 2011 | | | | | | |
|---------------------------------|--------------------|---------------------------|--------------------|------------------------|--------------------|-------------------------|
| | Village | % of Village Expenditures | Town | % of Town Expenditures | Total | % of Total Expenditures |
| General | \$1,715,966 | 74.2% | \$1,955,474 | 25.5% | \$3,671,441 | 36.8% |
| General TOV | - | - | \$193,050 | 2.5% | \$193,050 | 1.9% |
| Highway | - | - | \$671,982 | 8.8% | \$671,982 | 6.7% |
| Highway TOV | - | - | \$1,608,940 | 21.0% | \$1,608,940 | 16.1% |
| Water | \$276,566 | 12.0% | \$1,531,519 | 20.0% | \$1,808,085 | 18.1% |
| Sewer | \$319,382 | 13.8% | \$1,024,404 | 13.4% | \$1,343,786 | 13.5% |
| Stream Management | - | - | \$60,113 | 0.8% | \$60,113 | 0.6% |
| Fire Districts* | - | - | \$596,680 | 7.8% | \$596,680 | 6.0% |
| Lighting Districts** | - | - | \$9,100 | 0.1% | \$9,100 | 0.1% |
| Parks | - | - | \$21,500 | 0.3% | \$21,500 | 0.2% |
| Totals | \$2,311,914 | 100% | \$7,672,762 | 100% | \$9,984,677 | 100% |

Source: 2010-2011 Village Budget and 2011 Town Budget

*Combination of 4 Fire Districts

** Combination of 3 Special Light Districts

Common Expenditures

As Table 7 below shows, nearly \$8.8 million, or 89% of the total budgets for the two municipalities, is spent on common expenditures. Table 7 is important because it shows the areas of overlap between the two governments where there might be the potential for efficiencies.

TABLE 7

| <i>Common Expenditures for the Village and Town FY 2011</i> | | | | |
|--|--------------------|--------------------|--------------------|-----------------------|
| | Village | Town | Combined | % of Total |
| Community Environment | \$9,000 | \$47,560 | \$56,560 | 0.6% |
| Debt Service | \$230,277 | \$1,593,487 | \$1,823,764 | 20.7% |
| Economic Opportunity and Development | \$300 | \$11,000 | \$11,300 | 0.1% |
| Employee Benefits | \$328,272 | \$808,650 | \$1,136,922 | 12.9% |
| Executive | \$1,700 | \$70,479 | \$72,179 | 0.8% |
| Finance | \$43,375 | \$136,177 | \$179,552 | 2.0% |
| Fire Protection | \$79,050 | \$596,680 | \$675,730 | 7.7% |
| General Environment | \$6,800 | \$29,000 | \$35,800 | 0.4% |
| Highway* | \$564,520 | \$1,500,809 | \$2,065,329 | 23.4% |
| Legislative | \$3,200 | \$38,366 | \$41,566 | 0.5% |
| Municipal Staff | \$14,750 | \$87,665 | \$102,415 | 1.2% |
| Recreation | \$105,850 | \$167,890 | \$273,740 | 3.1% |
| Sewage | \$236,200 | \$656,656 | \$892,856 | 10.1% |
| Shared Services | \$62,900 | \$196,400 | \$259,300 | 2.9% |
| Special Items | \$76,000 | \$80,300 | \$156,300 | 1.8% |
| Special Services | \$11,000 | \$3,500 | \$14,500 | 0.2% |
| Traffic Control | \$7,500 | \$11,000 | \$18,500 | 0.2% |
| Water | \$248,430 | \$751,000 | \$999,430 | 11.3% |
| Total | \$2,029,124 | \$6,786,619 | \$8,815,743 | 100.0% |

Source: 2010-2011 Village Budget and 2011 Town Budget

*Street lighting expenses for the Village and the Town are included under highway expenditures. In the Town this includes 3 lighting districts, with expenditures totaling \$9,100.

Table 8 shows where expenditures are budgeted by only one municipality. Table 8 is important because it identifies where one municipality or the other is uniquely budgeting for a specific type of expenditure. Excluding accounting differences (inter fund transfers) and expenditure categories that are unique to the Town, Table 8 identifies that animal control, cultural, and judicial functions are funded by the Town, and that the Law Enforcement (Police) function is unique to the Village.

TABLE 8

| <i>Expenditures Affecting Only One Municipality FY 2011</i> | | |
|--|------------------|------------------|
| | Village | Town |
| Animal Control | - | \$11,500 |
| Culture | - | \$154,141 |
| Inter fund Transfers | - | \$475,884 |
| Judicial | - | \$138,887 |
| Natural Resources | - | \$65,331 |
| Other Health | - | \$30,900 |
| Other Public Safety | - | \$9,500 |
| Law Enforcement | \$232,990 | - |
| Total | \$232,990 | \$886,143 |

Source: 2010-2011 Village Budget and 2011 Town Budget

Notes to Table 8:

1. Animal Control is a contractual expense in the Town.
2. Culture involves four different contractual expenses: nearly \$140,000 for the regional library; \$10,000 for the museum; \$1,500 for the historian; and \$2,200 for celebrations. (Note: Colonial Days, the celebration held annually in Painted Post, is sponsored by the Board of Trade, not the Village of Painted Post.)
3. Natural Resources refers to flood control.
4. Other Health is the amount Erwin pays to contract for Town wide ambulance service.
5. Other Public Safety is the Town's share of the cost of a crossing guard at Erwin Valley Elementary School.
6. Law Enforcement is the Village Police Department, not including benefit costs. Benefit costs for all municipal services are addressed later in this report.

Current Shared Services

The budgets for both the Village and Town currently reflect the fact that a number of services are shared between the Village and Town. Services

that have already been consolidated and are currently provided by the Town are the Courts, Assessor, Code Enforcement and Parks and Youth Programs. These provide examples of how services can be consolidated at the Town level to provide cost effective services to both Village and TOV residents and businesses. These consolidated services are described in detail in Appendix C.

Breakdown of Budgeted Revenues

Table 9A provides an overview of current budgeted revenues for both municipalities by fund. The fund designation is important because fund accounting rules for the Village and Town place restrictions on how revenues must be used, and whether or not revenues can be transferred between funds (in general, the answer is “no” within towns and “it depends” in villages).

TABLE 9A

| Budgeted Revenues by Fund - FY 2011 | | | |
|--|--------------------|--------------------|-----------------------|
| | Village | Town | Combined Total |
| General | \$1,715,966 | \$1,955,474 | \$3,671,440 |
| General TOV | - | \$193,050 | \$193,050 |
| Highway | - | \$671,982 | \$671,982 |
| Highway TOV | - | \$1,608,940 | \$1,608,940 |
| Water | \$287,000 | \$1,531,519 | \$1,818,519 |
| Sewer | \$337,500 | \$1,024,404 | \$1,361,904 |
| Stream Management | - | \$60,113 | \$60,113 |
| Fire Districts* | - | \$596,680 | \$596,680 |
| Lighting Districts** | - | \$9,100 | \$9,100 |
| Park | - | \$21,500 | \$21,500 |
| Total | \$2,340,466 | \$7,672,762 | \$10,013,228 |

Source: 2010-2011 Village Budget and 2011 Town Budget

*Combination of Coopers Plains Long Acres FD, Forest View Gang Mills FD, and CGW Fire Protection District

** Combination of Morning Star, Steuben Village, and Aurene Light Districts

Table 9B shows the sources of the revenues for each of the funds. Table 9B identifies the proportion of revenues that come from local property taxes compared to other sources (e.g. county sales tax, fees, state and federal sources). This provides more detail to the previous Table 5, where the ratio of local property taxes to total expenditures was shown to be approximately 58%.

TABLE 9B

| Budgeted Revenues by Source of Revenue | | | | | | |
|--|-------------------------|-------------|--------------------|-------------|---------------------|-------------|
| Revenue Source | Village of Painted Post | % of Total | Town of Erwin | % of total | Combined Total | % of Total |
| Real Property Taxes | \$1,282,741 | 55% | \$4,469,229 | 58% | \$5,751,970 | 57% |
| Other Real Property Tax Items | \$35,500 | 2% | \$424,500 | 6% | \$460,000 | 5% |
| Non-property Taxes | \$250,000 | 11% | \$81,000 | 1% | \$331,000 | 3% |
| Departmental Income | \$643,000 | 27% | \$1,505,000 | 20% | \$2,148,000 | 21% |
| Intergovernmental Charges | \$62,725 | 3% | \$284,000 | 4% | \$346,725 | 3% |
| State Aid | \$66,500 | 3% | \$257,550 | 3% | \$324,050 | 3% |
| Appropriated Fund Balance | \$0 | 0% | \$651,483 | 8% | \$651,483 | 7% |
| TOTAL | \$2,340,466 | 100% | \$7,672,762 | 100% | \$10,013,228 | 100% |

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 balance¹, 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.²

Table 10 shows the comparison of fund balances for the Village and Town as of the dates shown.

¹ 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.

² <http://www.gfoa.org/downloads/caafr-appropriate-level.pdf>

TABLE 10

| Fund Balances | | |
|--|----------------------|---------------------|
| | Fund/Purpose | Fund Balance |
| Village of Painted Post As of 5/31/10 | General Fund | \$263,423 |
| | Water | \$337,014 |
| | Sewer | \$27,506 |
| | Sewer Debt Service | \$2,265 |
| | GF Fire Dept. | \$4,054 |
| | Total | \$634,261 |
| Town of Erwin As of 12/31/10 | General Fund | \$853,730 |
| | TOV General Fund | \$218,086 |
| | General Highway Fund | \$785,249 |
| | TOV Highway Fund | \$1,167,608 |
| | Capital Fund | \$44,674 |
| | Stream Management | \$53,345 |
| | Sewer Fund | \$903,973 |
| | Water Fund | \$1,012,606 |
| | Street Light Fund | \$6,426 |
| | Parks Fund | \$1,400 |
| | Total | \$5,047,097 |

Source: Village Clerk & Town Manager

Debt Levels

The Village and Town carry debt loads that have been financed either through the issuance of bonds or bond anticipation notes (BAN's). 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. Since the Village is effectively a single consolidated water and sewer district, however, water and sewer debt is included in Village property taxes. The Town is governed by similar requirements, where the debt being financed by property taxpayers either on a Townwide or TOV basis or within each special district according to the fund in which the debt is tracked. Debt levels for the Village and Town are shown in Table 11.³

³ For the Village 2010-11 fiscal year budget, debt service (principal, interest and a sewer bond administrative fee) accounts for \$230,000 or 10% of the operational budget. For the

TABLE 11

| Outstanding Debt - FY 2011 | | | |
|---|-------------------|---|---------------------|
| | Fund | Purpose | Outstanding |
| Village of Painted Post As of 1/1/11 | Sewer | Sewer Improvement | \$1,445,000 |
| | General | Bonds - Village Hall/Fire Dept | \$149,000 |
| | General | Machinery Purchase | \$160,000 |
| | General | Authority Loan | \$58,800 |
| | | Total | \$1,812,800 |
| Town of Erwin As of 1/1/11 | Sewer | Sewer Improvement Program Phase III* | \$270,000 |
| | Sewer | Route 417 Lift Station - BAN** | \$150,000 |
| | TOV General | ESDC Loan for Photonics plant | \$96,936 |
| | TOV General | Infrastructure for Photonics - Robert Dann Drive | \$40,000 |
| | TOV Highway | 2006 Street Sweeper, 6 Wheel Dump | \$58,000 |
| | Town wide General | New Highway Garage | \$2,500,000 |
| | Town wide Highway | Robert Dann Drive Bridge** | \$6,025,000 |
| | Water | General Improvement (Part of Route 417) | \$140,000 |
| | Water | Water Improvement** | \$100,000 |
| | Water | New ID Park Well - BAN** | \$505,000 |
| | Water | Coopers Plain Long Acres Water Dist. Expansion*** | \$3,569,024 |
| | | Subtotal | \$13,453,960 |
| | | TOTAL excluding sewer, water, and special taxes and fees | \$2,694,936 |

* Payments made via special tax on commercial, industrial and residential property

** Payments made via special tax on Corning Incorporated

*** Payments made via special fee on properties in the Coopers Plain Long Acres District

Source: Village and Town

Municipal-Owned Property and Assets

Village Property and Assets

The Village government building on Steuben Street houses the Village hall, administration, police and fire services. It was upgraded in 2000 to enlarge the fire department and the cost was listed under fire protection in the budget. Other major Village properties include the DPW/Water/Sewer complex and parks. A list of Village owned property and major assets (trucks, equipment, etc.) is provided in Appendix B.

Town, debt service (principal and interest) accounts for nearly \$1.6 million or 21% of the operational budget.

Town Property and Assets

In June of 2011, the Town vacated the building on Water Street. The building was sold for \$150,000 to a private developer. This property will be returned to the assessment rolls for an assessed value of approximately \$300,000-350,000. The Town Court will remain on the first floor of the building, leasing the space. The letter of intent for the lease proposes a ten year lease at \$10 per square foot. It also proposes two 5-year options to renew with a 3% increase in rent at the beginning of each term. *Triple net?* The Town will lease the new Town Hall. The lease is a ten-year agreement with a rent of \$10,910 for the first 5 years and \$11,237 for the second 5 years.

By the end of 2011, the Town expects to vacate its current highway campus on S. Hamilton Street and move into its new, larger highway garage at 620 Addison Road. The new highway garage is a \$2.5 million capital project, but an estimated \$.5 million of site work is being done by the Town Highway and WWT staff. The Town will put the existing highway garage up for sale. The property, which is located in a commercial area, will be returned to the tax roll, adding an estimated \$300,000-\$350,000 to the Town's total assessed value.

A list of Town owned property and major assets (trucks, equipment, etc.) is provided in Appendix B.

SECTION 5 – COMMITTEE FINDINGS AND RECOMMENDATIONS

Overview

Since the focus of this study was to identify opportunities to reconfigure how municipal services currently provided by the Village could be more efficiently delivered, the Committee preceded to analyze each of the major functional categories of service currently provided by the Village. The Committee then identified what it believes are efficiency opportunities in each of the three service delivery options:

- Shared service with the Town
- Functional consolidation with the Town
- Complete consolidation with the Town through Village dissolution

The Committee collected a substantial amount of detailed budget, functional and service information about each of the Village functions. The back-up information is provided in Appendix C. This Section provides a summary of the Committee's findings and recommendations as they relate to the each of the major functions, and efficiency opportunities for each option.

Current Staffing – Baseline Measures

Table 12 identifies the number of full and part-time employees in the Village and Town. In the overall community, 67 full and part-time staff and 14 summer parks workers are employed by the two governments. Table 12 is based on the number of positions included in the budgets, and thus closely matches the number of different employees who actually work for either government on either a full or part-time basis. Table 12 does not attempt to standardize full and part-time employees into full-time equivalent (FTE) positions, because the number of funded positions is a more accurate representation of the number of different employees who work for the two governments⁴.

⁴ However, as noted later in this report, FTE's will be used as the way to measure potential cost savings from staffing efficiencies.

TABLE 12

| Current Staffing – Funded Positions in Village of Painted Post and Town of Erwin | | | | | |
|---|-------------------|-------------------|----------------|----------------|--------------|
| Area | Village FT | Village PT | Town FT | Town PT | Total |
| Administration* | 1 | 2 | 7 | 2 | 12 |
| Mayor/Town Supervisor | | 1 | | 1 | 2 |
| Trustees/Councilmen | | 3 | | 4 | 7 |
| Highway | 8 | | 11 | | 19 |
| Water/Sewer/WWTP | 2 | | 5 | 1 | 8 |
| Police & Fire | 3 | 7 | | | 10 |
| Crossing Guard | | | | 1 | 1 |
| Court | | | 1 | 4 | 5 |
| Code Enforcement | | | 2 | | 2 |
| Assessor | | | 1 | | 1 |
| Summer Parks** | | | | 14 | 14 |
| Total Employees (FT & PT) | 14 | 13 | 27 | 27 | 81 |

*Includes water and sewer billing, code enforcement and highway clerical support as well as all other administrative personnel, including the part-time Village attorney.

**Summer park employees include only part-time seasonal employees.

Source: Village and Town

The total cost of municipal employees is shown in Table 13. This includes all budgeted benefits that are provided, including health care, longevity payments, clothing allowances where provided, etc. The total employee cost of \$3.3 million represents the single highest cost component, almost exactly 1/3 of total expenditures (\$10 million) in the municipalities

TABLE 13

| Employee Cost - FY 2011 By Municipality | | | |
|--|----------------|-------------|--------------|
| | Village | Town | Total |
| Total Employee Salaries* | \$662,719 | \$1,672,187 | \$2,334,906 |
| Total Benefits Paid | \$318,564 | \$651,454 | \$970,018 |
| <i>Benefits as % of Salary</i> | <i>48%</i> | <i>39%</i> | <i>42%</i> |
| Total Compensation | \$981,283 | \$2,323,640 | \$3,304,923 |

*Estimated overtime and longevity bonuses are included in total salaries.

Source: Village of Painted Post and Town of Erwin

Key Background Assumptions Used to Develop Service Delivery Options

1. *Identifying personnel efficiencies*

Tables 12 and 13 do not show an important complexity to staffing in both the Village and Town. That is, many personnel in both governments work in more than one function. Table 13 notes that staff shown in the Administration area also work on tasks involved with water, sewer, code enforcement and highway operations. Where staff work on tasks that are budgeted in separate funds, a portion of their costs are allocated to those funds. This will become apparent in more detailed functional staffing tables presented below.

The important point is that that Committee had to take into account the fact that reducing any individual position might affect operations in multiple functional areas. Thus, the staffing efficiencies discussion is more complex than simply identifying a particular position in a single department and eliminating that position. One consequence of this challenge is that for identifying cost savings for purposes of this report, the Committee estimated cost reductions on the basis of full-time equivalent (FTE) costs, not on actual staff or positions. Where part-time positions are reduced, a reasonable estimate was used for the cost savings, since the actual amount paid for part-time positions varies significantly.

The specific details about when and how position reductions would be achieved will be subject to actual implementation discussions on a case-by-case basis as agreed between the governing boards in the case of IMS's, or by the Town based upon a dissolution plan if the Village were to dissolve.

2. *Allocation of costs*

Where personnel costs were split among various departments, the assumption was made that any savings would be allocated to the general fund, i.e. would result in property tax savings rather than enterprise funds that are supported by user fees.

3. *Estimate of Salary and Benefits Changes*

Unless otherwise noted, it was assumed that salaries and benefits would remain as is for calculation purposes. However, the impact on actual salaries and benefits on a person-by-person basis will depend on whether any changes will be as a result of shared services, functional consolidation or village dissolution. In particular, a functional consolidation of staff under one employer will require negotiation of salaries and benefits for the merged staff. However, if the Village dissolves, what happens to Village

staff will be entirely up to the Town with regards to creating new positions, setting salary and benefits and hiring new employees.

4. Assigning Tax Benefits

Fiscal impact projections had to make certain assumptions about which taxpayers would be affected by expenditure and/or revenue changes. Unless otherwise noted, the general assumptions used were as follows: 1) shared services and functional consolidation savings were split evenly between the Village and Town wide taxpayers so that the savings would be shared across the community; 2) savings/costs as a result of the village dissolving were assigned to either former Village taxpayers if a special district would be created, or to Town wide taxpayers for everything else, unless otherwise noted.

5. Savings and Tax Rate Reductions

The savings projections are based on current budget expenditures that would be saved as a result of the actions identified by the Committee. The Budget crosswalk in Appendix A identifies all specific cost and revenue changes that would result from the changes identified by the Committee summarized below.

Tax rate reduction projections are a function of whether or not the savings are a result of a shared services or functional consolidation approach (in which case savings will be shared by existing Village and Town taxpayers as noted in paragraph 4 above), or as a result of the Village dissolution, in which case savings would be shared across the Town. For sake of clarity, when identifying cost and tax impacts that would affect everyone in the Town if the Village were to dissolve, we refer to the Town in that instance as the New Town (which simply means the Town after the Village dissolves). This is to make a distinction from use of the word Town, which will refer to the Town of Erwin as it exists currently, i.e. which includes the Village of Painted Post. The tax rate savings for the current Village and Town are derived by taking the savings and dividing them by the appropriate TAV. Tax impact savings upon Village Dissolution are a little more complex, and will be shown in the Tax Impact tables shown in Section 6 of this report.

Administrative and Legislative Functions

Summary of Options

Legislative Function

1. Under the shared services and functional consolidation options, the Village legislative function would remain. Village Legislative functions would be eliminated if the Village dissolves. Upon dissolution, the cost and tax impacts would be:

- a. Savings: \$6,375 (\$5,175 from eliminating the Board member expenses, \$1,200 from eliminating NYCOM dues)
- b. Tax impact: Savings spread across the New Town. Included in Dissolution Impact table in Section 6.
- c. Revenue Impact: An important consideration if the Village were to dissolve is that the Town would not, by law, be eligible to receive the Gross Utilities Receipts Tax (GURT) that is a general fund revenue to the Village. This would be a loss of \$15,000 in revenues to the Town from what the Village currently receives. No other revenues would be affected by a village dissolution. The impact of the loss of GURT is shown in the Dissolution Impact table in Section 6.

Administrative Functions: Administrator, Clerk and Finance offices

1. ***Shared services option.*** The Committee believes that the two staffs could be managed as a single unit under an IMA. This could result in the reduction of 2 part-time FTE's. There is also the potential for reducing computer systems costs by standardizing on one system to serve both governments. Savings for standardizing systems would need to be determined by the unit manager.
 - a. Savings to Village: \$6,000 (rounded)
 - b. Village tax rate reduction: \$.08/\$1,000
 - c. Savings to Town: \$6,000 (rounded)
 - d. Town wide tax rate reduction: \$.01/\$1,000
2. ***Functional consolidation option.*** The Village would contract with the Town under an IMA to provide these services.
 - a. Savings same as Option 1 for Village and Town
 - b. Tax rate reductions same as Option 1 for Village and Town
3. ***Village dissolution.*** The Town would be responsible to taking over full administration. The Committee assumes that current Village administrative staff positions and the Village attorney would not be continued. However, to handle some of the additional work load initially, the financial projection assumes that only 1 part-time FTE equivalent position would be eliminated.
 - a. Savings: \$65,000 for staff (rounded). \$9,000 (rounded) for other expenses. Total savings: \$74,000.
 - b. Tax impact: Savings spread across the New Town. Included in Dissolution Impact table in Section 6.

Additional Background Data – Administrative & Legislative

Key personnel information used to understand the impact of the implementing any of the three options is provided in Tables L-1 and A-1.

| Table L-1 - Legislative Personnel Costs | | | | | |
|--|---------------------|----------------------|------------------------|-------------------|------------------|
| Position | Position Type FT/PT | Executive Code Costs | Legislative Code Costs | Other Cost Costs* | TOTAL COSTS |
| Village | | | | | |
| Mayor | PT | \$1,292 | | | \$1,292 |
| Trustee | PT | | \$861 | | \$861 |
| Trustee | PT | | \$861 | | \$861 |
| Trustee | PT | | \$861 | | \$861 |
| Village Subtotal | 4 PT | \$1,292 | \$2,583 | \$0 | \$3,875 |
| Town | | | | | |
| Town Supervisor | PT | \$13,977 | | | \$13,977 |
| Councilman | PT | | \$9,518 | | \$9,518 |
| Councilman | PT | | \$9,518 | | \$9,518 |
| Councilman | PT | | \$10,915 | | \$10,915 |
| Councilman | PT | | \$9,518 | | \$9,518 |
| Town Manager | FT | \$66,242 | | \$63,110 | \$129,352 |
| Bookkeeper to Supervisor | FT | \$39,167 | | \$30,000 | \$69,167 |
| Town Subtotal | 2 FT, 5 PT | \$119,386 | \$39,471 | \$93,110 | \$251,967 |
| Combined Current Admin Costs | | \$120,678 | \$42,054 | \$93,110 | \$255,842 |

*Other includes Administrative, Water, Sewer, and Inter fund Transfer Budget Codes

| Table A-1 - Administrative Personnel Costs | | | | | | |
|---|---------------------|------------------|------------------|------------------|-------------------|------------------|
| Position | Position Type FT/PT | Admin Code Costs | Water Code Costs | Sewer Code Costs | *Other Code Costs | TOTAL COSTS |
| Village | | | | | | |
| Clerk-Treasurer | FT | \$43,455 | \$2,540 | \$1,905 | | \$47,900 |
| Clerk | PT | \$4,037 | \$1,776 | | | \$5,813 |
| Attorney | PT | \$11,850 | | | | \$11,885 |
| Village Subtotal | 1 FT, 2 PT | \$59,342 | \$4,316 | \$1,905 | | \$65,598 |
| Town | | | | | | |
| Town Manager | FT | \$25,110 | \$20,000 | \$18,000 | \$66,242 | \$129,352 |
| Town Clerk | FT | \$54,917 | \$10,000 | \$10,000 | \$2,516 | \$77,433 |
| Bookkeeper to the Supervisor | FT | | \$15,000 | \$15,000 | \$39,167 | \$69,167 |
| Admin. Asst. to Town Mngr | FT | 150 | \$5,000 | \$6,000 | \$54,358 | \$65,358 |
| Bookkeeper to the Supt. | FT | \$23,258 | \$13,000 | \$13,000 | | \$49,258 |
| Water/Sewer Billing Clerk | FT | \$150 | \$15,000 | \$14,000 | \$18,675 | \$47,825 |
| Deputy Town Clerk | FT | \$31,153 | \$8,000 | \$8,000 | | \$47,153 |
| Deputy Clerk | PT | \$15,205 | | | | \$15,205 |
| Clerical | PT | \$12,967 | | | | \$12,967 |
| Town Subtotal | 7 FT, 2 PT | \$162,910 | \$86,000 | \$84,000 | \$180,958 | \$513,718 |
| Combined Current Admin Costs | | \$222,252 | \$90,316 | \$85,905 | \$180,958 | \$579,316 |

*Other Code Costs includes costs budgeted to Executive, Sanitation, and Inter fund Transfer.

Public Works, Water, Sewer Functions

Summary of Options

Background

1. While the Village DPW, Water and Sewer operations, and the Town Highway, Water and Sewer operations are budgeted separately, the staff in both the Village and Town work in two or three of the functional areas, depending on the specific needs of the operations. Thus, for identifying potential efficiencies, all three functions are considered as an integrated unit
2. The intensity of D.P.W. services delivered by Village is higher than in Town because of the denser and older infrastructure in the Village. There are some equipment differences to reflect different needs for servicing the two areas. However, fundamentally the Village and Town operations are the same

Overall Committee Recommendations:

1. Consolidate the Village and Town public works/highway/water and sewer operations
2. Consolidate water and sewer back-office/administrative operations

Service Options:

1. **Shared services option.** The Committee believes that the two staffs could be managed as an integrated unit under an IMA. This is likely to improve the allocation of resources and reduce equipment redundancy. At a minimum, there is the potential for eliminating duplicate water and sewer billing operations. The Committee projects a reduction of 2 part-time positions, one in operations, one in billing.
 - a. Savings to Village: \$7,000 (rounded)
 - b. Village tax rate reduction: \$.09/\$1,000
 - c. Savings to Town: \$7,000 (rounded)
 - d. Town wide tax rate reduction: \$.01/\$1,000
2. **Functional consolidation option.** The Village would contract with the Town to provide all DPW services in the Village through an IMA. This would produce significantly more efficiency savings because the total operations would be managed as one department. The Committee projects two FTE staffing reductions initially, one supervisory position and one MEO position. This would be in addition to the elimination of the two part time positions identified in the shared services option. Equipment and facilities efficiencies

are also likely but aren't costed out at this time. However, the position efficiencies will likely be partially offset by need to balance the employee cost structure when combining the two staffs. The Committee provides this as a suggestion, realizing that management may identify other ways to reduce costs to achieve the projected \$154,000 in savings.

- a. Savings: net of reducing two positions (\$150,000 savings) plus the savings of two part time positions identified in the shared services option above (\$14,000), and employee cost adjustments (\$100,000 costs) = \$64,000. Assume \$90,000 reduction in contractual, goods and services through elimination of redundancies.
 - b. Savings to Village: \$77,000
 - c. Village tax rate reduction: \$1.01/\$1,000
 - d. Savings to Town: \$77,000
 - e. Town wide tax rate reduction: \$.15/\$1,000
3. ***Village dissolution.*** The Town would be responsible for providing all public works services to the former Village area. As a baseline assumption, the Committee projects that the Town would initially continue the same level of service currently provided by the Village, thus, there would be the same initial savings as identified in Option 2 (functional consolidation). Longer term, the Committee assumes that additional personnel and equipment savings would be realized, however, those are not costed out in the initial model.
 - a. Savings: \$64,000 for staff (rounded). \$90,000 (rounded) other expenses. Total: \$154,000.
 - b. Tax impact: Savings spread across the New Town. Included in Dissolution Impact table in Section 6.

Additional Background Data – DPW

| Table DPW-1 - DPW Personnel Costs | | | | | | |
|-------------------------------------|------------------------|--------------------|------------------|------------------|----------------------------|--------------------|
| Position | Position Type FT/PT | Highway Code Costs | Water Code Costs | Sewer Code Costs | Admin & Other Code Costs** | TOTAL COSTS*** |
| Village | | | | | | |
| Superintendent | FT | \$57,284 | \$21,240 | \$7,095 | | \$85,619 |
| Deputy Superintendent | FT | \$73,573 | | | | \$73,573 |
| WTP Operator | FT | | \$77,778 | | | \$77,778 |
| WWTP Operator | FT | | | \$75,884 | | \$75,884 |
| MEO | FT | \$62,751 | | | | \$62,751 |
| Maintenance Worker | FT | \$53,390 | | | | \$53,390 |
| Maintenance Worker | FT | \$60,312 | | | | \$60,312 |
| Maintenance Worker | FT | \$53,390 | | | | \$53,390 |
| Maintenance Worker | FT | \$54,147 | | | | \$54,147 |
| Laborer | FT | \$43,755 | | | | \$43,755 |
| Clerk-Treas | FT | | \$2,540 | \$1,905 | \$43,455 | \$47,900 |
| Clerk | PT | | \$1,776 | | \$4,037 | \$5,813 |
| Village Subtotal | 11FT, 1 PT | \$458,602 | \$103,334 | \$84,884 | \$47,492 | \$694,312 |
| Town | | | | | | |
| Superintendent | FT | \$100,412 | | | | \$100,412 |
| Deputy Superintendent | FT | \$90,116 | | | | \$90,116 |
| Chief WWTP | FT | | \$52,461 | \$47,962 | | \$100,423 |
| WWTP Operator | FT | | \$46,183 | \$39,965 | | \$86,148 |
| WWTP Operator | FT | | \$46,256 | \$40,038 | | \$86,294 |
| Town Maintenance Worker | FT | | \$42,518 | \$36,330 | | \$78,848 |
| Laborer | FT | | \$30,107 | \$27,707 | | \$57,814 |
| Laborer | PT | | \$8,612 | | | \$8,612 |
| MEO | FT | \$80,060 | | | | \$80,060 |
| MEO | FT | \$79,844 | | | | \$79,844 |
| MEO | FT | \$73,767 | | | | \$73,767 |
| MEO | FT | \$83,715 | | | | \$83,715 |
| MEO | FT | \$79,844 | | | | \$79,844 |
| MEO | FT | \$70,225 | | | | \$70,225 |
| MEO | FT | \$71,553 | | | | \$71,553 |
| MEO | FT | \$79,999 | | | | \$79,999 |
| MEO | FT | \$83,932 | | | | \$83,932 |
| Water/Sewer Billing Clerk | FT | | \$14,000 | \$15,000 | \$18,825 | \$47,825 |
| Town Manager | FT | | \$20,000 | \$18,000 | \$91,352 | \$129,352 |
| Town Clerk | FT | | \$10,000 | \$10,000 | \$57,433 | \$77,433 |
| Deputy Town Clerk | FT | | \$8,000 | \$8,000 | \$31,153 | \$47,153 |
| Bookkeeper to Supt. | FT | | \$13,000 | \$13,000 | \$23,258 | \$49,258 |
| Bookkeeper to Supervisor | FT | | \$15,000 | \$15,000 | \$39,167 | \$69,167 |
| Admin Asst. to Town Mngr. | FT | | \$5,000 | \$6,000 | \$54,358 | \$65,358 |
| Town Subtotal | 23 FT, 1 PT | \$702,939 | \$123,719 | \$112,707 | \$315,546 | \$1,254,911 |
| Combined Current Admin Costs | 34 FT, 2 PT | \$1,161,541 | \$227,053 | \$197,591 | \$363,038 | \$1,949,223 |

*Highway includes flood control and stream management

**Admin and Other Code Costs includes costs budgeted to Executive, Sanitation, and Interfund Transfer.

***Total Costs includes total salaries of the administrative support

Water and Sewer Infrastructure Findings Summary

Water Systems – Village and Town

1. Both systems have extra capacity – the Village is typically pumping at 10% capacity and the Town at 20% capacity. Extra system capacity in the Town is being used for producing and selling fracking water. Extra capacity in the Village could also be used for production and sale of fracking water.
2. Infrastructure:
 - a. The Town infrastructure is considered to be fairly new, having been built mostly in last 40-50 years. The distribution system is based on 14” mains with laterals
 - b. The Village system is old, much of it built in the early 20th century. The distribution system is based mainly on old 4” mains. Approximately 12,000 feet of mains need to be replaced to meet current Dept of Health standards and mandates. Current estimated costs for this replacement work - \$3 - \$4 million.
3. System linkage: Village system is tied to Town as a backup to the Town. To create a unified system between the Town and Village will require significant engineering work, including a review of the water quality for both residential and commercial/industrial users.
4. The Committee believes that the two systems should be integrated and managed as one system to achieve long run efficiencies.
Suggested steps:
 - a. Consolidate the two water departments to manage as a single system
 - b. Develop an IMA to optimize the sale of fracking water to re-invest in an integrated water system
 - c. Pay for an engineering study to identify the most efficient combination of Town and Village water in an integrated system
 - d. Identify the appropriate mix of Village and Town water so that the different water qualities coming from the wells can be differentiated for sales for residential/commercial use and industrial use

Sewer Systems – Village and Town

1. There are two separate water treatment plants, one in the Village and one in the Town. The Village sewer plant is older and requires additional costs to meet new Chesapeake Bay watershed

requirements. The Town system currently meets the new requirements.

2. The Town has capacity to handle Village sewer treatment, but will require significant engineering to switch Village sewage to Town
 3. The Committee believes that the two systems should be integrated and managed as one system to achieve long run efficiencies.
- Suggested steps:

- a. Consolidate the two sewer departments to manage as a single system
- b. Pay for an engineering study to identify how to run all sewage to the Town facility. The study can identify whether or not to shut down the Village plant or keep it for additional capacity.

Equipment and Facilities

Summary of Options

Background.

Both the Village and Town utilize equipment and facilities to provide municipal operations. Major cost items are listed in Appendix B. The extent to which Village and Town equipment and facilities efficiencies realized is going to be a function of which option is selected for integrating Village and Town operations. General Committee observations are:

Equipment:

DPW/Water/Sewer fleet reductions are likely by reducing duplication of large equipment. Some potential opportunities identified by the Committee: Pickups (unit cost new \$25,000), Sewer truck (unit cost new \$150,000), Sweeper (unit cost new \$180,000), Tractor with mower (unit cost new \$55,000). However, the Committee has not factored in any cost savings in the initial financial projections model – believing it prudent to await review by the management of a consolidated department.

Facilities:

Sewers:

1. Sewer plant: using the Town sewage treatment plant exclusively and mothballing the Village plant would save a minimum of \$30,000/year operating costs currently required to meeting the additional watershed requirements. Additional reductions of Village plant O&M costs net of additional incremental costs to the Town plant are likely, but no additional savings were factored into the initial financial projections model. To achieve maximum

efficiencies, will require investment in engineering and piping to run all sewers into the Town plant

Water:

1. The Village faces large (\$3-\$4 million estimated) costs to replace its existing 4" water lines with 8" mains
2. An engineering study should be undertaken to develop plan for a fully integrated town/village water system. Whether or not the two water plants will continue would be determined by that study

Village buildings/facilities:

1. **Village Hall.** If the Village were to dissolve, the current Village Hall building could be leased to the Fire District. If a Police department were to be continued, a portion of the building would serve as the police headquarters. The Committee did not include any cost savings in the initial financial projections cost model as this would continue as a municipal building. Inter-fund transfers depending on who leased the building would have not net impact overall on taxpayers.
2. **Village DPW/Water/Sewer facility.** If the departments consolidated, long term, DPW operations could move into the Town facility. However, whether or not the whole property could be re-used will be a function of what is determined for the water and sewer plant operations.
3. **Village cemetery and parks.** The cemetery and parks would become a Town responsibility.
4. **Downtown Parking District.** Currently, the Village budget pays for plowing and maintenance services to the parking lots and sidewalks in the Village mall area. If the Village were to dissolve, the property owners would need to pay for that service through a business improvement district (B.I.D.) The service would no longer be funded directly with public tax dollars

Police

Summary of Options

Background.

The decision whether or not to have a municipal police force is solely a judgment call on the part of local elected leaders in terms of how much service to provide and the amount of service taxpayers are willing to pay for. Villages are not required to have a police department. The Committee reviewed information about village police departments across New York.

For villages with populations in the range of 1,600 to 2,000 (comparable in size to Painted Post, with a population of 1,809), 24 villages have no police departments, and 30 have police departments. Of that 30 with police departments, the size of the department ranged from 3 to 48. For villages without police departments, coverage is provided by the County Sheriff and the State Police, and in some cases, buy a town police department.

The Village Board can currently choose one of two options, independent of actions taken by the Town. These are:

- Continue with a Village police department. The size and responsibilities of the force are a function of how much the Village chooses to budget for this department.
- Eliminate the Village police department and rely on County Sheriff and State Police coverage. If the Village Board were to eliminate the current Police department, annual savings would be \$325,000/year (rounded). This would result in a village tax rate reduction of \$4.27/\$1,000.

If the Village were to dissolve, the Town would have several options to consider. Under current law, the Town can create its own police department. However, since all Town taxpayers would be taxed to pay for the department, a Town police department cannot serve only the former Village properties. The Town could choose to create a special police services district, which would be similar to a Town water or sewer district, i.e. services are only provided to properties in the district, and only district property owners pay for those services. In order to create a police protection district, the Town would require special legislation approved by the State.

Options.

The four options that the Town could consider are:

1. Have no dedicated police force in the former Village.
 - a. Savings: - \$325,000/year (rounded)
 - b. District tax rate savings to former Village: \$4.32/\$1,000
2. Keep the current size police department in the Village and charge to current Village properties as Town Police Protection District. This will require special state legislation to create the district.
 - a. Savings: - \$0

- b. District tax rate to former Village: \$4.32/\$1,000
 - c. Tax impact on current TOV properties: \$0
3. Create a Town-wide police department. Assuming the addition of 1 officer to cover the whole Town area. Clearly this would reduce coverage in the former Village area but would provide a level of local police protection.
- a. Net additional cost – officer plus car: \$95,000 for a total cost of \$420,000 (\$95,000 added to the baseline \$325,000)
 - b. Tax rate for all Town properties including Village: \$.83/\$1,000
 - c. Tax impact on former Village: savings of \$3.49/\$1,000 (current \$4.32 – new \$.83)
 - d. Tax impact on current TOV properties: new tax of \$.83/\$1,000
4. Create an expanded Police Protection District to cover the former Village and 25% of TOV area. The Committee's intention in providing this as an option for discussion is that the commercial and higher density residential areas in Gang Mills may be willing to pay for a higher level of police services than is currently provided by the County Sheriff. This could be accomplished by having an expanded police department serve a larger area than just the former Village. The Committee assumed for modeling purposes that properties equal to one/quarter of the assessed value of the TOV would participate in the enhanced police services district. Property owners would have to vote to agree to become part of the district and pay the additional taxes. In addition, it will require special state legislation to create district.
- a. Net additional cost – officer plus car: \$95,000 for total cost of \$420,000
 - b. Tax rate in the expanded Police Protection District: \$2.27/\$1,000
 - c. Tax impact on former Village: savings of \$2.05/\$1,000 (current \$4.32 – new \$.2.27)
 - d. Tax impact on current TOV properties included in the new district: new tax of \$2.05/\$1,000

Additional Background Data - Police

1. Police personnel costs in the Village. Total costs for the department, including benefits, equipment and operations are approximately \$325,000.

| Table P-1 - Police Personnel Costs | | |
|---|------------------------|------------------------|
| Position | Position Type FT/PT | Police Salary Costs |
| Village | | |
| Police Chief | FT | \$86,068 |
| Patrol Sergeant | FT | \$92,314 |
| Patrol Officer | FT | \$75,491 |
| Police Officer | PT | \$3,706 |
| Police Officer | PT | \$4,504 |
| Police Officer | PT | \$4,375 |
| Patrol Officer | PT | \$1,932 |
| Patrol Officer | PT | \$1,238 |
| Patrol Officer | PT | \$394 |
| Village Total | 3 FT, 6 PT | \$270,022 |

2. 911 Police Events in Village and TOV. This provides a reasonable approximation to show the relative activity in the Village compared to the rest of the Town, recognizing that 911 calls represent only a fraction of the total workload of police officers.

Table P-2

| 911 Police Events by Location | | |
|--------------------------------------|-------------|-------------|
| | 2009 | 2010 |
| Village | 571 | 643 |
| TOV | 2185 | 2243 |

Source: Steuben 911

Fire

Summary of Options

Background.

The Village is currently served by the Village of Painted Post Volunteer Fire Department, which is incorporated under New York State Village Law as a village fire department. As such, the Village Board serves as the board of fire commissioners. The Village Board approves the fire department budget as part of the general Village budget and the costs of the department are included in the general Village tax rate. Accordingly, the fire department budget is subject to the cost trade-offs that the Village Board has to make among competing needs within the Village.

The Town outside the Village is served by two fire departments that are governed by two independently elected Fire Commissioners who govern two separate Fire Districts: commonly referred to as Gang Mills and Coopers Plains. As independent fire districts, each district sets its own budget and tax levy, so each district has its own tax rate. The Town simply collects the taxes for each district. The Town also contracts with the two districts to provide fire protection service district. Since the Town approves the budget for the fire protection district, the Town controls the tax levy and related tax rate for that area.

The Committee met with representatives of the Village and two Fire Districts to discuss options for the future if the Village were to dissolve, and other efficiency opportunities. The fire departments have a long history of working together to provide efficient and rapid delivery of fire services to the greater community. The Committee did not identify any additional specific cost savings over and above what the departments are currently working on through shared services initiatives. Functional consolidation is not an option given that the two fire districts are independent of the Town government.

However, if the Village were to dissolve, there are two structural options to consider. The Committee recommends the second option, as it would put the former Village department on an equal footing with the other two districts in the Town, and would create the organizational framework for district consolidations at some point in time in the future if those were to be approved by the voters in a public referendum.

Options.

Both options would only occur if the Village were to dissolve.

1. The current Village fire department would become an independent non-profit fire corporation. The Town would create a fire

protection district in the former Village. The Town would contract with the fire corporation to provide service to former Village.

- a. Savings: None projected to current operations. Assumes \$20,000 of current costs for building and insurance in the Village general fund budget would transfer to fire district costs.
 - b. Fire protection district tax rate: \$1.30/\$1,000
 - c. Additional fire equipment reserve. The Committee was made aware that the current Village budget, which was used to develop the initial financial projection model, does not include sufficient funding for an ongoing fire equipment replacement fund. The Village fire department recently completed an internal analysis of equipment replacement needs over the next ten years. Given current equipment costs and industry standard useful life estimates, the department projects that an annual equipment replacement fund of approximately \$80,000 should be budgeted. This would equate to an additional \$.11/\$1,000 to current Village taxpayers
2. The department would become a Fire District, similar to Gang Mills and Coopers Plains. The District would have its own independently elected Board of Commissioners. The Board of Commissioners would set the tax rate and the Town would collect.
- a. Savings: None projected to current operations. Same assumptions as Option 1 Section 1.a. above.
 - b. Fire protection district tax rate: \$1.30/\$1,000
 - c. Additional fire equipment reserve: \$.11/\$1,000 if applied. See item c in Section 1 above.

Additional Background Data – Fire

Table F-1 shows the number of 911 fire events in the Village and TOV. This provides a reasonable approximation to show the relative activity in the Village compared to the rest of the Town, recognizing that 911 calls do not represent all fire department activities.

Table F-1

| 911 Fire Events by Location | | |
|------------------------------------|-------------|-------------|
| | 2009 | 2010 |
| Village | 48 | 45 |
| TOV | 289 | 316 |

Source: Steuben 911

SECTION 6 – RECOMMENDATIONS SUMMARY

Section 6 outlines the options identified by the Committee for each of the functions currently provided by the Village that could result in efficiency opportunities when carried out in conjunction with the Town of Erwin. Table S-1 provides a summary of the operational changes and savings projected for each of the areas reviewed by the Committee.

In total, the Committee projects annual efficiency savings in the range of \$26,000 to \$234,375, depending on the type of consolidation that occurs. As noted at various places in the report, the Committee believes that annual savings are likely to be much larger, however, the Committee believes that it is only reasonable to project these savings at this time. The tax impact projections based upon these savings are provided in Section 7.

Impact on Services

The Committee believes that the shared services and functional consolidation efficiencies described in Section 5 should not result in any significant reduction in services to Village residents. The efficiencies identified were based upon observations made to the Committee by Village and Town staff. The functional consolidation savings in particular are based on efficiencies that could be achieved by combining staff into one organization. However, it is important to recognize that, for example, the \$154,000 in efficiency savings for DPW operations is based upon combining the two departments into one – it does not mean that \$154,000 can simply be eliminated from one department or the other if they continue to remain as stand-alone operations.

In order to consolidate functions, as noted previously, the Village and Town will need to develop IMA's to do so. The actual services to be provided, and the costs for those services, will need to be negotiated and agreed by both the Village and Town boards before a functional consolidation can take place.

If the Village were to dissolve, a dissolution plan would be developed. This would provide a guideline for the Town as it develops its operations to provide services within the former Village. Whether or not the level of services would change, in order to meet the budget and service requirements of the Town Board (post Village dissolution), cannot be predicted at this time.

Table S-1

| Summary of Committee Recommendations for Efficiency Savings | | | | | | |
|---|---|---|--|---|---|--|
| | Shared Service | | Functional Consolidation | | Village Dissolution | |
| Function Area | Description | Estimated Annual Savings | Description | Estimated Annual Savings | Description | Estimated Annual Savings |
| Legislative Functions | Not Applicable | | Not Applicable | | Elimination of Village Board, Mayor and associated expenses. Elimination of Village dues. | Net: \$6375 (\$5,175 for legislative, \$1200 for muni. dues) |
| Administration | Two staffs managed as single unit under IMA. Reduction of 2 part-time FTEs. Potential reduction in computer systems cost (undetermined). | Net: \$12,000 \$6000 for Village (\$.08/\$1000) \$6000 for Town (\$.01/\$1000) | Same as Shared Services Option | Net: \$12,000 \$6000 for Village (\$.08/\$1000) \$6000 for Town (\$.01/\$1000) | Town takes over administration. Village admin staff and attorney not replaced. Add back one PT for increased workload. | Net: \$74,000 (\$65,000 personnel and \$9,000 other expenses) |
| Department of Public Works | Two staffs managed as single unit under IMA. Potential for eliminating duplicate sewer and water billing operations. Reduction of 2 PT positions - 1 in operations, 1 in billing. | Net: \$14,000 \$7000 for Village (\$.09/\$1000) \$7000 for Town (\$.01/\$1000) | Village contracts with Town under IMA. Same as Shared Services, plus Projected 2 FTE staffing reductions - 1 supervisory, 1 MEO. Equipment and facility efficiencies likely but not costed out at this time. | Net: \$154,000 \$77,000 for Village (\$1.01/\$1000) \$77,000 for Town (\$.15/\$1000) | Town takes over full operations. Assumes same initial savings as Functional Consolidation Option | Net: \$154,000 (\$64,000 personnel, \$90,000 in contractual, goods & services) |
| Police | OPTION 1 Eliminate Village police force and rely solely on Sheriff and State Police | Net: \$325,000 Village saves \$4.27/\$1000 | OPTION 1 Eliminate Village police force and rely solely on Sheriff and State Police | Net: \$325,000 Village saves \$4.27/\$1000 | OPTION 1 Option Currently Available: Eliminate Village police force and rely solely on Sheriff and State Police | Net: \$325,000 Village saves \$4.27/\$1000 |
| | - | - | - | - | OPTION 2 Keep current size PD, charge to current Village properties as Town Police Protection District. Requires State legislation to create district. | Net: \$0 Tax rate for all Village properties: \$4.32/\$1000 |

| | Shared Service | | Functional Consolidation | | Village Dissolution | |
|----------------|---|--|---|--|---|--|
| Function Area | Description | Estimated Annual Savings | Description | Estimated Annual Savings | Description | Estimated Annual Savings |
| Police (Cont.) | - | - | - | - | OPTION 3 Create Town-wide PD, assume addition of 1 officer to cover larger area. Additional cost: \$95,000 | \$95,000 Increase Tax rate for New Town: \$.83/\$1000 |
| | - | - | - | - | OPTION 4 Create expanded Police Protection District to cover former Village and 25% of TOV area. Will require State legislation to create district. Additional cost: \$95,000 | \$95,000 Increase Tax rate for Police Protection District properties: \$2.27/\$1000 |
| Fire | Additional reserve funding of \$80,000/year for new equipment is necessary. | Net: \$80,000 Additional reserve funding: \$.11/\$1000 | Additional reserve funding of \$80,000/year for new equipment is necessary. | Net: \$80,000 Additional reserve funding: \$.11/\$1000 | OPTION 1 Department becomes independent non-profit fire corporation. Town creates fire protection district in former village. Town contracts with fire corp. to provide protection. Additional reserve funding of \$80,000/year for new equipment is also necessary. | Net: \$80,000 Fire protection district tax rate: \$1.30/\$1000 Additional reserve funding: \$.11/\$1000 |
| | - | - | - | - | OPTION 2 Department would become a fire district. District would have its own Board of Commissioners. Board would set tax rate and Town would collect. Additional reserve funding of \$80,000/year for new equipment is also necessary | Net: \$80,000 Fire protection district tax rate: \$1.30/\$1000 Additional reserve funding: \$.11/\$1000 |
| Total | | \$26,000 | | \$152,000 | | \$234,375 |
| | | Does not include Police Option 1 | | Does not include Police Option 1 | | Assumes Police OPTION 2. Does not include additional fire reserve funding |

SECTION 7 – PROPERTY TAX IMPACT PROJECTIONS

Property tax rates in the Village and Town (including the TOV) will be affected if the changes identified by the Committee are implemented.

If the Village and Town continue to exist as separate entities, the tax rate impact of shared services or functional consolidation options will vary depending on the municipality and how the cost savings are shared. As noted above, the tax impacts shown in this report for shared services and functional consolidations assume that the net savings are shared equally between the two governments unless otherwise indicated. Shared services and functional consolidation tax savings are summarized in Table S-1.

The tax consequences for Village, Town and TOV taxpayers will be substantially larger if the Village were to dissolve, for three reasons:

1. There would be additional savings due to elimination of the Village legislative function: \$6,375
2. There would be additional costs caused by the loss of the GURT revenues: \$15,000
3. There would be additional savings due to receipt of the Citizens Empowerment Tax Credit (CETC) incentive provided to communities that consolidate local governments: \$565,000

In addition, if the Village were to dissolve, certain taxes would remain with former Village properties, whereas others would be distributed to all New Town taxpayers. All costs would be distributed to all Town taxpayers except costs for:

- A debt district – Village general fund debt and future contractual obligations to former employees existing at the time the Village dissolved remain the responsibility of former Village taxpayers until all debts and obligations are paid
- A Village Fire District
- A Village Police Protection District (if the Town chooses that option)
- A Street Lighting District (the former Village is responsible for paying for the enhanced level of street lights in the Village, similar to street light districts in the Town)

Citizen Empowerment Tax Credit (CETC): NYS Incentive When Two Local Governments Consolidate

Current state legislation provides a Citizen Empowerment Tax Credit (CETC) to municipalities as an incentive when two local governments consolidate. This tax credit is written in state law as an annual appropriation, based on a prescribed formula of 15% of the combined property tax levy when the local governments consolidate. The CETC is not guaranteed, since it is subject to annual appropriations in the state budget process, just like every other annual State revenue source (for example, CHIPS highway funding). It has clearly been an important public policy objective of the Governor and State Legislature for the past 5 years to support consolidation initiatives by funding the CETC (and its predecessor programs) each year in the annual State budget, and it is reasonable to project that such funding will continue in future years. However, to account for the potential that the CETC could be eliminated in future years, the tax rate projections are shown both with, and without the CETC.

If the Village of Painted Post dissolves, the Village effectively consolidates with the Town. Thus, the New Town would qualify for the annual CETC funding which, based on 2010 figures, would be \$565,069 or a \$1.11 tax reduction per \$1,000 of assessed value for each property in the Town (includes the former Village and the former TOV).⁵

Village Dissolution Property Tax Rate Projections

To calculate the property tax rate impact based on the savings outlined in Table S-1 above for the Village Dissolution option, a detailed budget crosswalk was built that shows current Town and Village costs, what costs would be saved when the Village dissolves, and what costs will be transferred to the New Town budget from the former Village budget. The detailed budget crosswalk is presented in Appendix A.

Note – these tax rate projections do not take into account any changes in water, sewer or other special district rates or charges. Those rates and charges are based upon actual user fees and costs assigned to districts, which are not expected to be significantly affected by the recommendations of the Committee presented in this report.

⁵ By law, a minimum of 70% of CETC must be applied as a tax reduction. For the purposes of this study it is assumed that 100% of CETC is applied as tax reduction.

The savings and costs identified in the budget crosswalk were assigned to the New Town as shown in the crosswalk and resulted in calculation of a new derived tax levy. The derived tax levy was allocated to either the former Village (for the four functions noted above), or otherwise allocated to the entire Town (as there would no longer be a TOV). The tax rate was derived by dividing the allocated tax levies by the taxable assessed values of either the former Village or the Town. Tax rate projections are shown both without the CETC, and with the CETC.

The total dollar impact of the various savings projections, and the loss of GURT revenue, is shown on a line-by-line basis in Table T-1.

TABLE T-1

| Summary of Expense and Revenue Changes | |
|--|---------------------|
| Description | Amount |
| Elimination of Village Board and related expenses | \$ (5,175) |
| Elimination of NYCOM Dues | \$ (1,200) |
| Administration Cost Reduction | \$ (74,000) |
| DPW Cost Reduction | \$ (154,000) |
| Total Expense Reduction | \$ (234,375) |
| Loss of Gross Utilities Receipt Tax revenue | \$ 15,000 |
| TOTAL Net Property Tax Increase or (Decrease) | \$ (219,375) |
| Additional Revenue - CETC Incentive from NYS | \$ (565,069) |
| TOTAL GROSS PROPERTY TAX Increase or (Decrease) | \$ (784,444) |

Note: The loss of GURT is a tax reduction to Village utility customers but negatively affects property tax calculations. The CETC revenue will be used to further reduce the property taxes. For that reason, it is shown as a negative number in this chart.

The impact of the savings and revenues shown in Table T-1 translate into tax rates as shown in Table T-2. Note that the New Town tax rate for all properties would be \$6.09/\$1,000.

TABLE T-2

| Projected Tax Rates in New Town and Former Village Assuming Net Tax Levy Changes Shown in Table T-1 | | |
|--|-----------------------|-------------------|
| | Former Village | Former TOV |
| New Town (Town- wide) | \$6.09 | \$6.09 |
| Former Village Debt District | \$0.56 | - |
| New Fire District in Former Village | \$1.30 | - |
| Police District in Former Village | \$4.32 | - |
| Street Lighting District in Former Village | \$1.08 | |
| Total* | \$13.35 | \$6.09 |
| Impact of CETC | \$1.11 | \$1.11 |
| TOTAL w/CETC | \$12.24 | \$4.98 |

Source: Calculated by CGR

*Assumes Police District is Former Village Only

**For TOV, need to add the appropriate fire district taxes and any other special district taxes.

1. Assumes application of fund balance at same level as 2010-2011.

2. CETC is Citizen Empowerment Tax Credit.

To assist in comparing future projected tax rates with current tax rates, Table 3 from Section 3 is repeated below. Table 3 shows the current tax rates⁶.

TABLE 3

| 2011 Tax Rates per \$1000 AV for a Village and TOV Taxpayer (Includes Fund Balances) Village and Town Taxes Only | | |
|---|----------------|---------------|
| | Village | TOV |
| Town wide | \$2.78 | \$2.78 |
| TOV | - | \$2.60 |
| Village | \$17.74 | - |
| Total | \$20.52 | \$5.38 |
| <i>(TOV residents are also subject to one of the fire district taxes)</i> | | |
| Fire Protection District 423 | | \$1.56 |
| CP/LA Fire District | | \$1.35 |
| FV/GM Fire District | | \$1.01 |

Source: 2010-2011 Village Tax Bill, 2011 County & Town Tax Bills

Note: TOV total tax rate is \$5.38 plus the tax rate of the appropriate Fire District. Fire costs in the Village are already included in the total Village tax rate.

⁶ To make a fair comparison to Village tax rates, current TOV taxpayers need to add their appropriate fire district tax to make the correct comparison to the Village tax total line.

Additional Projection to Create No Increase to TOV

By comparing the tax rate projections shown in Table T-2 with current tax rates shown in Table 3, without considering the CETC, Village property taxpayers would see their tax rate go from \$20.52 to \$13.35, a reduction of \$7.17/\$1,000 or 34.9% . TOV taxpayers would see their tax rate go from \$5.38 to \$6.09, an increase of \$.71/\$1,000, or 13.3%.

In order for the New Town tax rate to remain at the current TOV total rate of \$5.38, an additional \$363,700 in savings would have to be identified, over and above the \$219,375 net savings identified by the Committee as shown in Table T-1.

As noted previously, the Committee believes that these additional savings are achievable if the Village were to dissolve and the Town fully takes over delivery of all services to the former Village (except for those services kept as separate Village special service districts). It would be up to the Town Board to determine whether or not changes to current service levels would be required in order to achieve the additional \$365,700 in savings.

SECTION 8 – CONCLUSION

This report has focused on ways that the Village government, in partnership with the Town government, could work together to reduce the cost of services and meet additional service and capital improvement needs that were identified during this study. While this study was being developed, however, a significant external event has appeared that could have a much larger impact on these two communities than the findings of this report.

The Committee understands that the Town of Erwin is already receiving revenues currently projected at about \$30,000 per month through the sale of Town water for use in hydrofracking, and projects being able to sell even more water in the future. In addition, the Village believes it has the potential of selling water that will bring in up to \$2.5 million per year, after needed capital improvements have been made. The Town and Village are currently studying what capital investments are required to obtain these water sales.

If revenues of this magnitude are received by the Village, these could be used to reduce the Village tax rate, invest in the \$3-\$4 million water mains upgrade, and make other investments that have been deferred due to the severe fiscal limitations outlined in Section 2. For purposes of this report, however, the Committee proceeded to develop its recommendations and develop fiscal impact models without including the potential for the new water revenue.

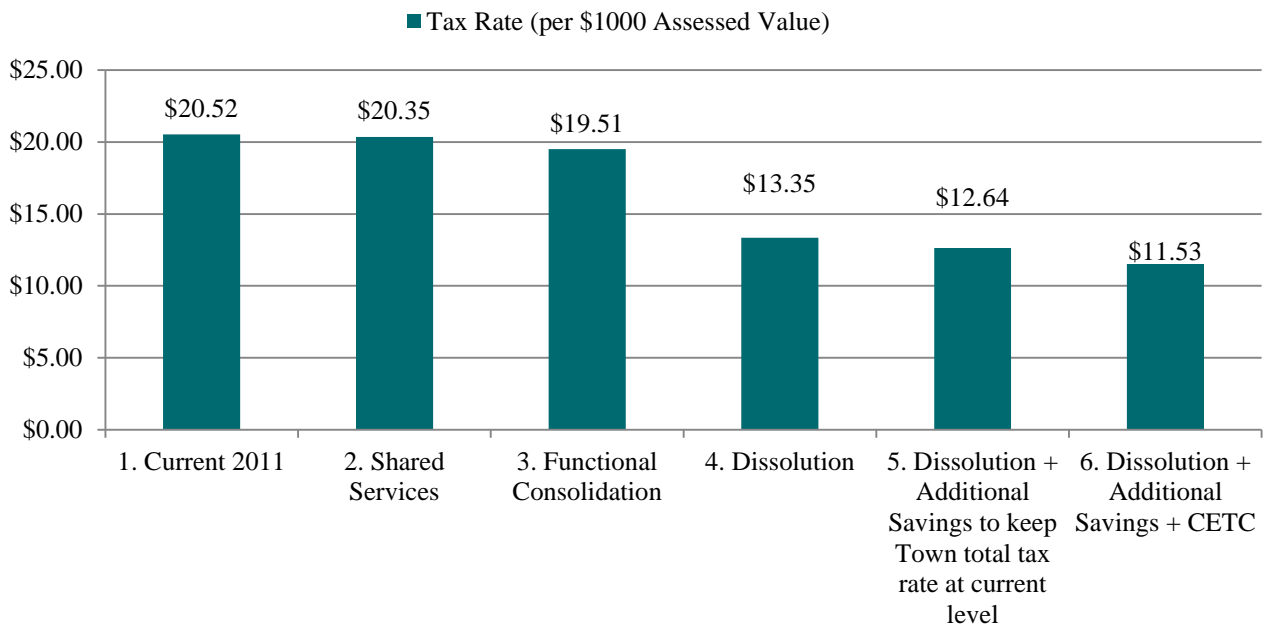
Table 14 and Graph 9 summarize the tax rate impact of the various options outlined in this report for Village taxpayers, based upon the cost savings identified in Table S-1 and the tax rate tables shown in Section 7. The potential range of tax savings available to Village taxpayers ranges from a possible savings of \$.17/\$1,000 if the shared services identified in the report were implemented, up to a possible savings of \$8.99/\$1,000 if the Village were to dissolve, the Town were to achieve the level of savings needed to keep the New Town total tax rate at its current level, and the State provides the additional CETC funding. For a house assessed at \$100,000 in the Village, this range goes from saving \$17/year to \$899/year.

TABLE 14

| Impact of Options on Village Tax Rate | |
|--|--------------------------------------|
| Option | Tax Rate (per \$1000 Assessed Value) |
| 1. Current 2011 | \$20.52 |
| 2. Shared Services | \$20.35 |
| 3. Functional Consolidation | \$19.51 |
| 4. Dissolution | \$13.35 |
| 5. Dissolution + Additional Savings to keep Town total tax rate at current level | \$12.64 |
| 6. Dissolution + Additional Savings + CETC | \$11.53 |

GRAPH 9

Impact of Options on Village Tax Rate



1. Current tax rate reflects Village tax rate of \$17.74 and Townwide tax rate of \$2.78.
2. Shared services tax rate reflects a reduction of \$.17/\$1000 resulting from \$13,000 of Village savings.
3. Function consolidation tax rate reflects a reduction of \$1.01/\$1000 resulting from \$77,000 of Village savings.
4. Dissolution tax rate reflects combination of new townwide tax rate (\$6.09) and all applicable village special district taxes for debt, fire, police, and street lighting. The \$7.17/\$1000 tax rate reduction is a result of a cost shift as well as cost reduction.
5. Dissolution + Extra Savings tax rate reflects the impact of dissolution plus another \$364K in savings that would bring the new townwide tax rate down to \$5.38. These additional savings prevent the TOV tax rate from increasing.
6. Dissolution + Extra + CETC tax rate reflects the additional impact of the CETC (\$565K) applied to reduce property taxes. The CETC would reduce the tax rate by a further \$1.11/\$1000.

It is important to recognize that decisions based on this report will affect the larger community, not just the Village. How the Village Board chooses to proceed will have an impact on taxpayers in the Town, and in particular on taxpayers in the Town-Outside Village. As noted above, if the CETC is factored into the projections, a Village dissolution could result in Town taxes going down from current levels. Without factoring in the CETC, Town taxes could be held stable if \$363,700 in savings over-and-above the baseline efficiency savings identified in this report are achieved.

To conclude, the Committee believes that the Village and Town boards should pursue making the operational changes identified in this report because the changes make sense, because they will improve the delivery of efficient local government services, and because they will help keep property taxes as low as possible in the community. Moving forward will present numerous benefits to both Village *and* Town taxpayers. Examples of these benefits include:

- Cost increases will be spread over a larger tax base (the whole Town) rather than being borne by just a portion of the Town (e.g. the Village or the TOV)
- Operational efficiencies can be made (for example, no more lifting of the Town plow when it goes through the Village)
- Cost efficiencies will result from greater purchasing power (combined volumes and reduced duplication through standardization, e.g. software systems, equipment, etc.)
- Integrated Town-wide planning and economic development will better address regional problems and opportunities such as water sales, capital planning, etc.

Moving forward with these recommendations will result in realizing these and other opportunities to provide efficient and effective government to citizens in the Village of Painted Post and the Town of Erwin.

APPENDIX A

The Crosswalk shows the Options presented by the Study Committee and their projected effects on the expenditures and revenues of the Village and Town under dissolution.

Appendix A

| Account Code | Description | Town 2011 Budget | Village 2010-11 Budget | Committee Assumption | Fiscal Impact of Committee Assumption | New Town Wide | Debt District in former Village | Police District in Former Village | Street Lighting in former Village | Fire District in former Village | Fire Districts in former TOV (not inc. tax rate proj.) | Street Lighting Districts in former TOV (not inc. tax rate proj.) | Park District in former TOV (not inc. tax rate proj.) | Sewer (not inc. tax rate proj.) | Water (not inc. tax rate proj.) | Stream Management (not inc. tax rate proj.) |
|------------------------|---------------------------------------|------------------|------------------------|---|---------------------------------------|---------------|---------------------------------|-----------------------------------|-----------------------------------|---------------------------------|--|---|---|---------------------------------|---------------------------------|---|
| ESTIMATED EXPENDITURES | | | | | | | | | | | | | | | | |
| LEGISLATIVE | | | | | | | | | | | | | | | | |
| A1010.1 | Leg. Board Personal Services (P.S.) | \$35,366 | \$3,200 | Remove \$3,200 (Village Board) | -\$3,200 | \$35,366 | | | | | | | | | | |
| A1010.4 | Leg Board Contractual Expenses (C.E.) | \$3,000 | \$0 | Unchanged | \$0 | \$3,000 | | | | | | | | | | |
| | TOTAL LEGISLATIVE | \$38,366 | \$3,200 | | -\$3,200 | \$38,366 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| JUDICIAL | | | | | | | | | | | | | | | | |
| A1110.1 | Municipal Court P.S. | \$83,887 | \$0 | Unchanged | \$0 | \$83,887 | | | | | | | | | | |
| A1110.4 | Municipal Court C.E. | \$55,000 | \$0 | Unchanged | \$0 | \$55,000 | | | | | | | | | | |
| | TOTAL JUDICIAL | \$138,887 | \$0 | | \$0 | \$138,887 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EXECUTIVE | | | | | | | | | | | | | | | | |
| A1210.1 | Mayor P.S. | \$0 | \$1,200 | Remove \$1,200 (Mayor) | -\$1,200 | \$0 | | | | | | | | | | |
| A1210.4 | Mayor C.E. | \$0 | \$500 | Remove \$500 (Mayor contractual) | -\$500 | \$0 | | | | | | | | | | |
| A1220.1 | Supervisor P.S. | \$64,479 | \$0 | Unchanged | \$0 | \$64,479 | | | | | | | | | | |
| A1220.4 | Supervisor C.E. | \$6,000 | \$0 | Unchanged | \$0 | \$6,000 | | | | | | | | | | |
| | TOTAL EXECUTIVE | \$70,479 | \$1,700 | | -\$1,700 | \$70,479 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FINANCE | | | | | | | | | | | | | | | | |
| A1325.1 | Treasurer P.S. | \$0 | \$25,875 | Administration cost reduction totalling \$74,000 (\$65,000 for personnel and \$9,000 for other costs). Reduction shown below Expenditure Total Line | \$0 | \$25,875 | | | | | | | | | | |
| A1325.2 | Treasurer Equipment (Eq) | \$0 | \$1,500 | | \$0 | \$1,500 | | | | | | | | | | |
| A1325.4 | Treasurer C.E. | \$0 | \$16,000 | | \$0 | \$16,000 | | | | | | | | | | |
| A1330.1 | Tax Collector P.S. | \$15,603 | \$0 | Unchanged | \$0 | \$15,603 | | | | | | | | | | |
| A1330.4 | Tax Collector C.E. | \$3,820 | \$0 | Unchanged | \$0 | \$3,820 | | | | | | | | | | |
| A1340.1 | Budget P.S. | \$14,583 | \$0 | Unchanged | \$0 | \$14,583 | | | | | | | | | | |
| A1340.4 | Budget C.E. | \$3,000 | \$0 | Unchanged | \$0 | \$3,000 | | | | | | | | | | |
| A1355.1 | Assessment P.S. | \$67,171 | \$0 | Unchanged | \$0 | \$67,171 | | | | | | | | | | |
| A1355.4 | Assessment C.E. | \$32,000 | \$0 | Unchanged | \$0 | \$32,000 | | | | | | | | | | |
| | TOTAL FINANCE | \$136,177 | \$43,375 | | \$0 | \$179,552 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| MUNICIPAL STAFF | | | | | | | | | | | | | | | | |
| A1410.1 | Clerk P.S. | \$38,517 | \$0 | Unchanged | \$0 | \$38,517 | | | | | | | | | | |
| A1410.4 | Clerk C.E. | \$5,420 | \$0 | Unchanged | \$0 | \$5,420 | | | | | | | | | | |
| A1420.1 | Law P.S. | \$0 | \$10,000 | Administration cost reduction totalling \$74,000 (\$65,000 for personnel and \$9,000 for other costs). Reduction shown below Expenditure Total Line | \$0 | \$10,000 | | | | | | | | | | |
| A1420.4 | Law C.E. | \$40,728 | \$1,000 | | \$0 | \$41,728 | | | | | | | | | | |
| A1430.1 | Personnel P.S. | \$0 | \$3,750 | | \$0 | \$3,750 | | | | | | | | | | |
| A1440.4 | Personnel C.E. | \$3,000 | \$0 | Unchanged | \$0 | \$3,000 | | | | | | | | | | |
| | TOTAL MUNICIPAL STAFF | \$87,665 | \$14,750 | | \$0 | \$102,415 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SHARED SERVICES | | | | | | | | | | | | | | | | |
| A1620.1 | Buildings P.S. | \$0 | \$7,700 | Becomes town wide | \$0 | \$7,700 | | | | | | | | | | |
| A1620.4 | Building C.E. | \$175,000 | \$33,000 | \$10,000 goes to Fire District expenditures; \$198,000 becomes town wide | \$0 | \$198,000 | | | | \$10,000 | | | | | | |
| A1640.1 | Central Garage P.S. | \$0 | \$2,200 | Becomes town wide | \$0 | \$2,200 | | | | | | | | | | |
| A1640.4 | Central Garage C.E. | \$0 | \$20,000 | Becomes town wide | \$0 | \$20,000 | | | | | | | | | | |
| A1680.2 | Data Processing P.S. | \$5,000 | \$0 | Unchanged | \$0 | \$5,000 | | | | | | | | | | |
| A1680.4 | Data Processing C.E. | \$16,400 | \$0 | Unchanged | \$0 | \$16,400 | | | | | | | | | | |
| | TOTAL SHARED SERVICES | \$196,400 | \$62,900 | | \$0 | \$249,300 | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SPECIAL ITEMS | | | | | | | | | | | | | | | | |
| A1910.4 | Unallocated Insurance | \$31,500 | \$52,000 | \$10,000 goes to Fire District expenditures; \$73,500 becomes town wide | \$0 | \$73,500 | | | | \$10,000 | | | | | | |
| B1910.4 | Unallocated Insurance | \$5,000 | \$0 | Unchanged | \$0 | \$5,000 | | | | | | | | | | |
| DB1910.4 | Unallocated Insurance | \$23,000 | \$0 | Unchanged | \$0 | \$23,000 | | | | | | | | | | |
| SS1910.4 | Unallocated Insurance | \$13,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$13,000 | | |
| SW1910.4 | Unallocated Insurance | \$6,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$6,000 | |
| A1920.4 | Municipal Dues | \$1,800 | \$1,200 | Village municipal dues eliminated; Town municipal dues remain. | -\$1,200 | \$1,800 | | | | | | | | | | |
| A1930.4 | Judgement & Claims | \$0 | \$22,500 | Becomes town wide | \$0 | \$22,500 | | | | | | | | | | |
| A1950.4 | Taxes and Assessments on Property | \$0 | \$300 | Becomes town wide | \$0 | \$300 | | | | | | | | | | |
| | TOTAL SPECIAL ITEMS | \$80,300 | \$76,000 | | -\$1,200 | \$126,100 | \$0 | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$0 | \$13,000 | \$6,000 | \$0 |
| LAW ENFORCEMENT | | | | | | | | | | | | | | | | |
| A3120.1 | Police P.S. | \$0 | \$205,315 | Assigned to former village police district | \$0 | \$0 | | \$205,315 | | | | | | | | |
| A3120.4 | Police C.E. | \$0 | \$27,675 | Assigned to former village police district | \$0 | \$0 | | \$27,675 | | | | | | | | |
| | TOTAL LAW ENFORCEMENT | \$0 | \$232,990 | | \$0 | \$0 | \$0 | \$232,990 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TRAFFIC CONTROL | | | | | | | | | | | | | | | | |

Appendix A

| Account Code | Description | Town 2011 Budget | Village 2010-11 Budget | Committee Assumption | Fiscal Impact of Committee Assumption | New Town Wide | Debt District in former Village | Police District in Former Village | Street Lighting in former Village | Fire District in former Village | Fire Districts in former TOV (not inc. tax rate proj.) | Street Lighting Districts in former TOV (not inc. tax rate proj.) | Park District in former TOV (not inc. tax rate proj.) | Sewer (not inc. tax rate proj.) | Water (not inc. tax rate proj.) | Stream Management (not inc. tax rate proj.) |
|--|-----------------------------|------------------|------------------------|---|---------------------------------------|---------------|---------------------------------|-----------------------------------|-----------------------------------|---------------------------------|--|---|---|---------------------------------|---------------------------------|---|
| A3310.4 | Traffic Control C.E. | \$11,000 | \$2,000 | Town unchanged; village assigned to former village police district | \$0 | \$11,000 | | | \$2,000 | | | | | | | |
| A3320.1 | Parking P.S. | \$0 | \$3,000 | assigned to former V. police dist. | \$0 | \$0 | | | \$3,000 | | | | | | | |
| A3320.4 | Parking C.E. | \$0 | \$2,500 | assigned to former V. police dist. | \$0 | \$0 | | | \$2,500 | | | | | | | |
| TOTAL TRAFFIC CONTROL | | \$11,000 | \$7,500 | | \$0 | \$11,000 | \$0 | \$7,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FIRE PROTECTION | | | | | | | | | | | | | | | | |
| A3410.1 | Fire Protection P.S. | \$0 | \$2,250 | Becomes part of town fire district | \$0 | \$0 | | | | \$2,250 | | | | | | |
| A3410.4 | Fire Protection C.E. | \$0 | \$76,800 | Becomes part of town fire district. Increased by \$20,000 for building and worker's compo. costs. | \$0 | \$0 | | | | \$76,800 | | | | | | |
| SF3-3410.4 | Fire Contracts | \$33,235 | \$0 | Becomes part of town fire district | \$0 | \$0 | | | | | \$33,235 | | | | | |
| SF5-3410.4 | Fire Contracts | \$42,500 | \$0 | Becomes part of town fire district | \$0 | \$0 | | | | | \$42,500 | | | | | |
| TOTAL FIRE PROTECTION | | \$75,735 | \$79,050 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$79,050 | \$75,735 | \$0 | \$0 | \$0 | \$0 | \$0 |
| ANIMAL CONTROL | | | | | | | | | | | | | | | | |
| A3510.4 | Dog Control C.E. | \$11,500 | \$0 | Unchanged | \$0 | \$11,500 | | | | | | | | | | |
| TOTAL ANIMAL CONTROL | | \$11,500 | \$0 | | \$0 | \$11,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER PUBLIC SAFETY | | | | | | | | | | | | | | | | |
| B3620.1 | Crossing Guard P.S. | \$4,500 | \$0 | Unchanged | \$0 | \$4,500 | | | | | | | | | | |
| A3620.4 | Crossing Guard C.E. | \$5,000 | \$0 | Unchanged | \$0 | \$5,000 | | | | | | | | | | |
| TOTAL OTHER PUBLIC SAFETY | | \$9,500 | \$0 | | \$0 | \$9,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER HEALTH (Ambulance) | | | | | | | | | | | | | | | | |
| A4540.4 | Ambulance C.E. | \$30,900 | \$0 | Unchanged | \$0 | \$30,900 | | | | | | | | | | |
| TOTAL OTHER HEALTH (Ambulance) | | \$30,900 | \$0 | | \$0 | \$30,900 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| HIGHWAY | | | | | | | | | | | | | | | | |
| A5010.1 | Administration P.E. | \$103,080 | \$33,820 | DPW Reductions total \$154,000 (\$50,000 for personnel, \$90,000 for other expenses). Reduction shown below Expenditure Total line. | \$0 | \$136,900 | | | | | | | | | | |
| A5010.4 | Administration C.E. | \$1,900 | \$500 | | \$0 | \$2,400 | | | | | | | | | | |
| A5110.1 | General Repairs P.S. | \$0 | \$179,200 | Becomes town wide | \$0 | \$179,200 | | | | | | | | | | |
| DB5110.1 | General Repairs P.S. | \$291,100 | \$0 | Unchanged | \$0 | \$291,100 | | | | | | | | | | |
| A5110.2 | General Repairs Eq. | \$0 | \$100,000 | Becomes town wide | \$0 | \$100,000 | | | | | | | | | | |
| A5110.4 | General Repairs C.E. | \$0 | \$85,000 | Becomes town wide | \$0 | \$85,000 | | | | | | | | | | |
| DB5110.4 | General Repairs C.E. | \$300,000 | \$0 | Unchanged | \$0 | \$300,000 | | | | | | | | | | |
| DB5110.41 | General Repairs C.E. - Fuel | \$30,000 | \$0 | Unchanged | \$0 | \$30,000 | | | | | | | | | | |
| A5112.2 | Improvements | \$0 | \$38,000 | Becomes town wide | \$0 | \$38,000 | | | | | | | | | | |
| DB5112.2 | Capital Outlay | \$90,000 | \$0 | Unchanged | \$0 | \$90,000 | | | | | | | | | | |
| DA5120.1 | Bridges P.S. | \$38,054 | \$0 | Unchanged | \$0 | \$38,054 | | | | | | | | | | |
| DA5120.4 | Bridges C.E. | \$5,000 | \$0 | Unchanged | \$0 | \$5,000 | | | | | | | | | | |
| DB5130.1 | Highway Machinery P.S. | \$63,675 | \$0 | Unchanged | \$0 | \$63,675 | | | | | | | | | | |
| DB5130.2R | Highway Machinery Eq. | \$100,000 | \$0 | Unchanged | \$0 | \$100,000 | | | | | | | | | | |
| DB5130.4 | Highway Machinery C.E. | \$75,000 | \$0 | Unchanged | \$0 | \$75,000 | | | | | | | | | | |
| A5132.4 | Garage C.E. | \$30,000 | \$0 | Unchanged | \$0 | \$30,000 | | | | | | | | | | |
| DB5140.4 | Misc. C.E. | \$67,000 | \$0 | Unchanged | \$0 | \$67,000 | | | | | | | | | | |
| A5142.1 | Snow Removal P.S. | \$0 | \$31,000 | Becomes town wide | \$0 | \$31,000 | | | | | | | | | | |
| DB5142.1 | Snow Removal P.S. | \$112,900 | \$0 | Unchanged | \$0 | \$112,900 | | | | | | | | | | |
| A5142.4 | Snow Removal C.E. | \$0 | \$15,000 | Becomes town wide | \$0 | \$15,000 | | | | | | | | | | |
| DB5142.4 | Snow Removal C.E. | \$85,000 | \$0 | Unchanged | \$0 | \$85,000 | | | | | | | | | | |
| A5182.1 | Street Lighting P.S. | \$0 | \$1,600 | Assigned to street lighting district in former Village | \$0 | \$0 | | | \$1,600 | | | | | | | |
| A5182.4 | Street Lighting C.E. | \$29,000 | \$80,400 | Town unchanged; Village assigned to street lighting district in former Village | \$0 | \$29,000 | | | \$80,400 | | | | | | | |
| B5182.4 | Street Lighting C.E. | \$70,000 | \$0 | Unchanged | \$0 | \$70,000 | | | | | | | | | | |
| SL1-5182.4 | Street Lighting C.E. | \$2,900 | \$0 | Remains special lighting district | \$0 | \$0 | | | | | | \$2,900 | | | | |
| SL2-5182.4 | Street Lighting C.E. | \$5,200 | \$0 | Remains special lighting district | \$0 | \$0 | | | | | | \$5,200 | | | | |
| SL3-5182.4 | Street Lighting C.E. | \$1,000 | \$0 | Remains special lighting district | \$0 | \$0 | | | | | | \$1,000 | | | | |
| TOTAL HIGHWAY | | \$1,500,809 | \$564,520 | | \$0 | \$1,974,229 | \$0 | \$0 | \$82,000 | \$0 | \$0 | \$9,100 | \$0 | \$0 | \$0 | \$0 |
| ECONOMIC OPPORTUNITY AND DEVELOPMENT | | | | | | | | | | | | | | | | |
| A6410.4 | Publicity C.E. | \$0 | \$300 | Becomes town wide | \$0 | \$300 | | | | | | | | | | |
| A6772.4 | Program for the Aging C.E. | \$11,000 | \$0 | Unchanged | \$0 | \$11,000 | | | | | | | | | | |
| TOTAL ECONOMIC OPPORTUNITY AND DEVELOPMENT | | \$11,000 | \$300 | | \$0 | \$11,300 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Village of Painted Post and Town of Erwin
Dissolution Options Crosswalk

Appendix A

| Account Code | Description | Town 2011 Budget | Village 2010-11 Budget | Committee Assumption | Fiscal Impact of Committee Assumption | New Town Wide | Debt District in former Village | Police District in Former Village | Street Lighting in former Village | Fire District in former Village | Fire Districts in former TOV (not inc. tax rate proj.) | Street Lighting Districts in former TOV (not inc. tax rate proj.) | Park District in former TOV (not inc. tax rate proj.) | Sewer (not inc. tax rate proj.) | Water (not inc. tax rate proj.) | Stream Management (not inc. tax rate proj.) |
|----------------------------|----------------------------------|------------------|------------------------|---------------------------------------|---------------------------------------|------------------|---------------------------------|-----------------------------------|-----------------------------------|---------------------------------|--|---|---|---------------------------------|---------------------------------|---|
| RECREATION | | | | | | | | | | | | | | | | |
| A7110.1 | Parks P.S. | \$0 | \$31,500 | Becomes town wide | \$0 | \$31,500 | | | | | | | | | | |
| B7110.1 | Parks P.S. | \$24,440 | \$0 | Unchanged | \$0 | \$24,440 | | | | | | | | | | |
| A7110.4 | Parks C.E. | \$0 | \$10,000 | Becomes town wide | \$0 | \$10,000 | | | | | | | | | | |
| SP1-7110.4 | Parks C.E. | \$21,500 | \$0 | Remains part of special park district | \$0 | \$0 | | | | | | | \$21,500 | | | |
| B7140.2 | Playgrounds Eq. | \$5,000 | \$0 | Unchanged | \$0 | \$5,000 | | | | | | | | | | |
| B7140.4 | Playgrounds C.E. | \$5,000 | \$0 | Unchanged | \$0 | \$5,000 | | | | | | | | | | |
| A7180.1 | Special Rec. P.S. | \$0 | \$40,350 | Becomes town wide | \$0 | \$40,350 | | | | | | | | | | |
| A7180.4 | Special Rec. C.E. | \$0 | \$24,000 | Becomes town wide | \$0 | \$24,000 | | | | | | | | | | |
| A7310.1 | Youth Programs P.S. | \$43,000 | \$0 | Unchanged | \$0 | \$43,000 | | | | | | | | | | |
| A7310.4 | Youth Programs C.E. | \$68,950 | \$0 | Unchanged | \$0 | \$68,950 | | | | | | | | | | |
| | TOTAL RECREATION | \$167,890 | \$105,850 | | \$0 | \$252,240 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$21,500 | \$0 | \$0 | \$0 |
| CULTURE | | | | | | | | | | | | | | | | |
| A7410.4 | Library C.E. | \$139,941 | \$0 | Unchanged | \$0 | \$139,941 | | | | | | | | | | |
| A7450.4 | Museum C.E. | \$10,500 | \$0 | Unchanged | \$0 | \$10,500 | | | | | | | | | | |
| A7510.4 | Historian C.E. | \$1,500 | \$0 | Unchanged | \$0 | \$1,500 | | | | | | | | | | |
| A7550.4 | Celebrations C.E. | \$2,200 | \$0 | Unchanged | \$0 | \$2,200 | | | | | | | | | | |
| | TOTAL CULTURE | \$154,141 | \$0 | | \$0 | \$154,141 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GENERAL ENVIRONMENT | | | | | | | | | | | | | | | | |
| B8010.4 | Zoning C.E. | \$3,500 | \$0 | Unchanged | \$0 | \$3,500 | | | | | | | | | | |
| A8020.4 | Planning C.E. | \$2,000 | \$6,800 | Becomes town wide | \$0 | \$8,800 | | | | | | | | | | |
| B8020.4 | Planning C.E. | \$23,500 | \$0 | Unchanged | \$0 | \$23,500 | | | | | | | | | | |
| | TOTAL GENERAL ENVIRONMENT | \$29,000 | \$6,800 | | \$0 | \$35,800 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SEWAGE | | | | | | | | | | | | | | | | |
| G8110.1 | Administration P.S. | \$0 | \$7,095 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$7,095 | | |
| SS8110.1 | Administration P.S. | \$49,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$49,000 | | |
| G8110.11 | Administration P.S. - Clerk | \$0 | \$1,905 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$1,905 | | |
| SS8110.4 | Administration C.E. | \$5,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$5,000 | | |
| SS8110.41 | Administration C.E. - Training | \$3,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$3,000 | | |
| G8120.1 | Sanitary Sewers P.S. | \$0 | \$12,700 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$12,700 | | |
| SS8120.1 | Sanitary Sewers P.S. | \$71,810 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$71,810 | | |
| G8120.2 | Sanitary Sewers Eq. | \$0 | \$2,000 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$2,000 | | |
| G8120.4 | Sanitary Sewers C.E. | \$0 | \$12,000 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$12,000 | | |
| G8130.1 | Sewage Treatment P.S. | \$0 | \$68,000 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$68,000 | | |
| SS8130.1 | Sewage Treatment P.S. | \$71,810 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$71,810 | | |
| G8130.2 | Sewage Treatment Eq. | \$0 | \$7,500 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$7,500 | | |
| SS8130.2 | Sewage Treatment Eq. | \$20,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$20,000 | | |
| G8130.4 | Sewage Treatment C.E. | \$0 | \$88,000 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$88,000 | | |
| SS8130.4 | Sewage Treatment C.E. | \$430,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$430,000 | | |
| | TOTAL SEWAGE | \$650,620 | \$199,200 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$849,820 | \$0 | \$0 |
| SANITATION | | | | | | | | | | | | | | | | |
| A8160.1 | Refuse P.S. | \$2,516 | \$9,500 | Becomes town wide | \$0 | \$12,016 | | | | | | | | | | |
| A8160.4 | Refuse C.E. | \$0 | \$4,000 | Becomes town wide | \$0 | \$4,000 | | | | | | | | | | |
| A8170.1 | Street Cleaning P.S. | \$0 | \$17,500 | Becomes town wide | \$0 | \$17,500 | | | | | | | | | | |
| A8170.4 | Street Cleaning C.E. | \$0 | \$6,000 | Becomes town wide | \$0 | \$6,000 | | | | | | | | | | |
| A8189.1 | Other P.S. | \$3,520 | \$0 | Unchanged | \$0 | \$3,520 | | | | | | | | | | |
| | TOTAL SANITATION | \$6,036 | \$37,000 | | \$0 | \$43,036 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| WATER | | | | | | | | | | | | | | | | |
| F8310.1 | Administration P.S. | \$0 | \$21,240 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$21,240 | |
| F8310.11 | Administration P.S. | \$0 | \$4,190 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$4,190 | |
| SW8310.2 | Administration Eq. | \$1,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$1,000 | |
| F8320.1 | Source of Supply P.S. | \$0 | \$69,000 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$69,000 | |
| SW8320.1 | Source of Supply P.S. | \$40,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$40,000 | |
| F8320.2 | Source of Supply Eq. | \$0 | \$7,500 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$7,500 | |
| F8320.4 | Source of Supply C.E. | \$0 | \$80,000 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$80,000 | |
| SW8320.4 | Source of Supply C.E. | \$100,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$100,000 | |
| SW8330.1 | Purification P.S. | \$40,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$40,000 | |
| F8340.1 | Distribution P.S. | \$0 | \$32,500 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$32,500 | |
| SW8340.1 | Distribution P.S. | \$40,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$40,000 | |
| SW8340.2R | Distribution Eq. Reserve | \$100,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$100,000 | |
| SW8340.4R | Distribution C.E. Reserve | \$100,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$100,000 | |
| F8340.4 | Distribution C.E. | \$0 | \$34,000 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$34,000 | |
| SW8340.4 | Distribution C.E. | \$330,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$330,000 | |
| | TOTAL WATER | \$751,000 | \$248,430 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$999,430 | \$0 |

Village of Painted Post and Town of Erwin
Dissolution Options Crosswalk

Appendix A

| Account Code | Description | Town 2011 Budget | Village 2010-11 Budget | Committee Assumption | Fiscal Impact of Committee Assumption | New Town Wide | Debt District in former Village | Police District in Former Village | Street Lighting in former Village | Fire District in former Village | Fire Districts in former TOV (not inc. tax rate proj.) | Street Lighting Districts in former TOV (not inc. tax rate proj.) | Park District in former TOV (not inc. tax rate proj.) | Sewer (not inc. tax rate proj.) | Water (not inc. tax rate proj.) | Stream Management (not inc. tax rate proj.) |
|------------------------------------|------------------------------|------------------|------------------------|--|---------------------------------------|------------------|---------------------------------|-----------------------------------|-----------------------------------|---------------------------------|--|---|---|---------------------------------|---------------------------------|---|
| COMMUNITY ENVIRONMENT | | | | | | | | | | | | | | | | |
| SD8540.1 | Drainage P.S. | \$37,560 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | | \$37,560 |
| SD8540.4 | Drainage C.E. | \$10,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | | \$10,000 |
| A8560.1 | Shade Trees P.S. | \$0 | \$4,000 | Becomes town wide | \$0 | \$4,000 | | | | | | | | | | |
| A8560.4 | Shade Trees C.E. | \$0 | \$5,000 | Becomes town wide | \$0 | \$5,000 | | | | | | | | | | |
| TOTAL COMMUNITY ENVIRONMENT | | \$47,560 | \$9,000 | | \$0 | \$9,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$47,560 |
| NATURAL RESOURCES | | | | | | | | | | | | | | | | |
| A8745.1 | Flood control P.S. | \$59,331 | \$0 | Unchanged | \$0 | \$59,331 | | | | | | | | | | |
| A8745.4 | Flood control C.E. | \$6,000 | \$0 | Unchanged | \$0 | \$6,000 | | | | | | | | | | |
| TOTAL NATURAL RESOURCES | | \$65,331 | \$0 | | \$0 | \$65,331 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SPECIAL SERVICES | | | | | | | | | | | | | | | | |
| A8810.1 | Cemeteries P.S. | \$2,000 | \$8,000 | Becomes town wide | \$0 | \$10,000 | | | | | | | | | | |
| A8810.4 | Cemeteries C.E. | \$1,500 | \$3,000 | Becomes town wide | \$0 | \$4,500 | | | | | | | | | | |
| TOTAL SPECIAL SERVICES | | \$3,500 | \$11,000 | | \$0 | \$14,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EMPLOYEE BENEFITS | | | | | | | | | | | | | | | | |
| A9010.8 | State Retirement | \$39,000 | \$53,500 | Unchanged | \$0 | \$92,500 | | | | | | | | | | |
| B9010.8 | State Retirement | \$7,000 | \$0 | Unchanged | \$0 | \$7,000 | | | | | | | | | | |
| DA9010.8 | State Retirement | \$7,000 | \$0 | Unchanged | \$0 | \$7,000 | | | | | | | | | | |
| DB9010.8 | State Retirement | \$28,000 | \$0 | Unchanged | \$0 | \$28,000 | | | | | | | | | | |
| F9010.8 | State Retirement | \$0 | \$8,610 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$8,610 | |
| G9010.8 | State Retirement | \$0 | \$8,610 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | | |
| SD9010.8 | State Retirement | \$6,180 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | \$0 | \$0 | \$8,610 | | \$6,180 |
| SS9010.8 | State Retirement | \$35,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$35,000 | | |
| SW9010.8 | State Retirement | \$35,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$35,000 | |
| A9015.8 | State Retirement - Police | \$0 | \$37,000 | Assigned to former village police district | \$0 | \$0 | | \$37,000 | | | | | | | | |
| A9030.8 | Social Security | \$72,182 | \$49,800 | Assign \$14,932 to former village police district. Remove \$92 for Mayor. Remove \$183 for Village Board. Remainder becomes town wide | -\$275 | \$106,775 | | \$14,932 | | | | | | | | |
| B9030.8 | Social Security | \$2,300 | \$0 | Unchanged | \$0 | \$2,300 | | | | | | | | | | |
| DA9030.8 | Social Security | \$2,915 | \$0 | Unchanged | \$0 | \$2,915 | | | | | | | | | | |
| DB9030.8 | Social Security | \$35,800 | \$0 | Unchanged | \$0 | \$35,800 | | | | | | | | | | |
| F9030.8 | Social Security | \$0 | \$7,400 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$7,400 | |
| G9030.8 | Social Security | \$0 | \$5,700 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | | |
| SD9030.8 | Social Security | \$2,873 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | \$0 | \$0 | \$5,700 | | \$2,873 |
| SS9030.8 | Social Security | \$16,500 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$16,500 | | |
| SW9030.8 | Social Security | \$12,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$12,000 | |
| A9040.8 | Worker's Compensation | \$30,000 | \$0 | Unchanged | \$0 | \$30,000 | | | | | | | | | | |
| B9040.8 | Worker's Compensation | \$7,000 | \$0 | Unchanged | \$0 | \$7,000 | | | | | | | | | | |
| DA9040.8 | Worker's Compensation | \$1,000 | \$0 | Unchanged | \$0 | \$1,000 | | | | | | | | | | |
| DB9040.8 | Worker's Compensation | \$25,000 | \$0 | Unchanged | \$0 | \$25,000 | | | | | | | | | | |
| SD9040.8 | Worker's Compensation | \$3,500 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | \$0 | \$0 | | | \$3,500 |
| SS9040.8 | Worker's Compensation | \$25,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$25,000 | | |
| SW9040.8 | Worker's Compensation | \$25,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$25,000 | |
| A9050.8 | Unemployment Insurance | \$0 | \$3,000 | Becomes town wide | \$0 | \$3,000 | | | | | | | | | | |
| A9055.8 | Disability Insurance | \$0 | \$500 | Becomes town wide | \$0 | \$500 | | | | | | | | | | |
| F9055.8 | Disability Insurance | \$0 | \$70 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$70 | |
| G9055.8 | Disability Insurance | \$0 | \$70 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | | |
| A9060.8 | Hospital & Medical Insurance | \$129,400 | \$179,700 | \$36,750 assigned to former village police district. \$35,309 assigned to Debt District in former Village for payment of benefits for post-retirement employees. Remainder becomes town wide | \$0 | \$237,041 | \$35,309 | \$36,750 | | | | | | | | |
| DB9060.8 | Hospital & Medical Insurance | \$180,000 | \$0 | Unchanged | \$0 | \$180,000 | | | | | | | | | | |
| F9060.8 | Hospital & Medical Insurance | \$0 | \$12,056 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$12,056 | |
| G9060.8 | Hospital & Medical Insurance | \$0 | \$12,056 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$12,056 | | |
| SS9060.8 | Hospital & Medical Insurance | \$56,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$56,000 | | |
| SW9060.8 | Hospital & Medical Insurance | \$25,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$25,000 | |
| TOTAL EMPLOYEE BENEFITS | | \$808,650 | \$378,072 | | -\$275 | \$765,831 | \$35,309 | \$88,682 | \$0 | \$0 | \$0 | \$0 | \$0 | \$158,936 | \$125,136 | \$12,553 |

Village of Painted Post and Town of Erwin
Dissolution Options Crosswalk

Appendix A

| Account Code | Description | Town 2011 Budget | Village 2010-11 Budget | Committee Assumption | Fiscal Impact of Committee Assumption | New Town Wide | Debt District in former Village | Police District in Former Village | Street Lighting in former Village | Fire District in former Village | Fire Districts in former TOV (not inc. tax rate proj.) | Street Lighting Districts in former TOV (not inc. tax rate proj.) | Park District in former TOV (not inc. tax rate proj.) | Sewer (not inc. tax rate proj.) | Water (not inc. tax rate proj.) | Stream Management (not inc. tax rate proj.) |
|----------------------------------|--|--|------------------------|---|---------------------------------------|--------------------|---------------------------------|-----------------------------------|-----------------------------------|---------------------------------|--|---|---|---------------------------------|---------------------------------|---|
| DEBT SERVICE | | | | | | | | | | | | | | | | |
| B9710.6 | Principal | \$30,127 | \$0 | Unchanged | \$0 | \$30,127 | | | | | | | | | | |
| DA9710.6 | Principal | \$270,000 | \$0 | Unchanged | \$0 | \$270,000 | | | | | | | | | | |
| G9710.6 | Principal | \$0 | \$50,000 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$50,000 | | |
| SS9710.6 | Principal | \$30,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$30,000 | | |
| SW9710.6 | Principal | \$120,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | | |
| B9710.7 | Interest | \$5,683 | \$0 | Unchanged | \$0 | \$5,683 | | | | | | | | | \$120,000 | |
| DA9710.7 | Interest | \$243,013 | \$0 | Unchanged | \$0 | \$243,013 | | | | | | | | | | |
| G9710.7 | Interest | \$0 | \$40,134 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$40,134 | | |
| SS9710.7 | Interest | \$11,040 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$11,040 | | |
| SW9710.7 | Interest | \$9,965 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$9,965 | |
| G9710.8 | Sewer Bond Administrative Fees | \$0 | \$3,612 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$3,612 | | |
| A9720.6 | Principal Village Hall / Fire Station | \$0 | \$117,990 | Village hall/fire debt paid off in 2012. | \$0 | \$0 | | | | | | | | | | |
| D89720.6 | Principal | \$58,000 | \$0 | Unchanged | \$0 | \$58,000 | | | | | | | | | | |
| A9720.7 | Interest - Village Hall / Fire Station | \$0 | \$11,164 | Village hall/fire debt paid off in 2012. | \$0 | \$0 | | | | | | | | | | |
| D89720.7 | Interest | \$2,465 | \$0 | Unchanged | \$0 | \$2,465 | | | | | | | | | | |
| A9730.6 | Principal | \$111,000 | \$0 | Unchanged | \$0 | \$111,000 | | | | | | | | | | |
| SS9730.6 | Principal | \$150,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$150,000 | | |
| SW9730.6 | Principal | \$505,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | | |
| A9730.7 | Interest | \$37,396 | \$0 | Unchanged | \$0 | \$37,396 | | | | | | | | | \$505,000 | |
| SS9730.7 | Interest | \$2,244 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$2,244 | | |
| SW9730.7 | Interest | \$7,554 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$7,554 | |
| A9790.6 | Principal | \$0 | \$5,763 | Assigned to debt district in former Village | \$0 | \$0 | \$5,763 | | | | | | | | | |
| A9790.7 | Interest | \$0 | \$1,614 | Assigned to debt district in former Village | \$0 | \$0 | \$1,614 | | | | | | | | | |
| TOTAL DEBT SERVICE | | \$1,593,487 | \$230,277 | | \$0 | \$757,684 | \$7,377 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$287,030 | \$642,519 | \$0 |
| INTERFUND TRANSFERS | | | | | | | | | | | | | | | | |
| A9901.9 | Transfers to Other Funds | \$183,884 | \$0 | Unchanged | \$0 | \$183,884 | | | | | | | | | | |
| SS9901.9 | Transfer to Other Funds | \$35,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | \$35,000 | | |
| SW9901.9 | Transfer to Other Funds | \$35,000 | \$0 | Utility dist. paid by user-fees | \$0 | \$0 | | | | | | | | | \$35,000 | |
| A9950.9 | Transfers to Capital Projects | \$75,000 | \$0 | Unchanged | \$0 | \$75,000 | | | | | | | | | | |
| DA9950.9 | Transfers to Capital Projects | \$105,000 | \$0 | Unchanged | \$0 | \$105,000 | | | | | | | | | | |
| DB9950.9 | Transfers to Capital Projects | \$42,000 | \$0 | Unchanged | \$0 | \$42,000 | | | | | | | | | | |
| TOTAL INTERFUND TRANSFERS | | \$475,884 | \$0 | | \$0 | \$405,884 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$35,000 | \$35,000 | \$0 |
| Expenditure Subtotal | | \$7,151,817 | \$2,311,914 | | -\$6,375 | \$5,456,975 | \$42,686 | \$329,172 | \$82,000 | \$99,050 | \$75,735 | \$9,100 | \$21,500 | \$1,343,786 | \$1,808,085 | \$60,113 |
| Administration Reductions | | | | | -\$74,000 | | | | | | | | | | | |
| DPW Reductions | | | | | -\$154,000 | | | | | | | | | | | |
| TOTAL EXPENDITURES | | TOTAL INCLUDING ADMIN AND DPW REDUCTION | | | -\$234,375 | \$5,228,975 | \$42,686 | \$329,172 | \$82,000 | \$99,050 | \$75,735 | \$9,100 | \$21,500 | \$1,343,786 | \$1,808,085 | \$60,113 |

Appendix A

| Account Code | Description | Town 2011 Budget | Village 2010-11 Budget | Committee Assumption | Fiscal Impact of Committee Assumption | New Town Wide | Debt District in former Village | Police District in Former Village | Street Lighting in former Village | Fire District in former Village | Fire Districts in former TOV (not inc. tax rate proj.) | Street Lighting Districts in former TOV (not inc. tax rate proj.) | Park District in former TOV (not inc. tax rate proj.) | Sewer (not inc. tax rate proj.) | Water (not inc. tax rate proj.) | Stream Management (not inc. tax rate proj.) |
|-----------------------------|---------------------------------------|------------------|------------------------|--|---------------------------------------|------------------------|---------------------------------|-----------------------------------|-----------------------------------|---------------------------------|--|---|---|---------------------------------|---------------------------------|---|
| ESTIMATED REVENUES | | | | | | | | | | | | | | | | |
| Account Code | Description | Town 2011 Budget | Village 2010-11 Budget | Committee Assumption | Fiscal Impact of Committee Assumption | New Town Wide Revenues | Former Village Taxing District | Police District in Former Village | | Fire District (Town Wide) | | Former TOV Street Lighting Districts | Former TOV Park District | Sewer | Water | Stream Management |
| PROPERTY TAXES & TAX ITEMS | | | | | | | | | | | | | | | | |
| A1081 | Other Payments in Lieu of Taxes | \$0 | \$32,000 | Unchanged | | \$0 | \$32,000 | | | | | | | | | |
| A1089 | Payments in Lieu of Taxes | \$284,000 | \$0 | Unchanged | | \$0 | \$284,000 | | | | | | | | | |
| B1089 | Payments in Lieu of Taxes | \$22,500 | \$0 | Unchanged | | \$0 | \$22,500 | | | | | | | | | |
| DA1089 | Payments in Lieu of Taxes | \$30,000 | \$0 | Unchanged | | \$0 | \$30,000 | | | | | | | | | |
| DB1089 | Payments in Lieu of Taxes | \$88,000 | \$0 | Unchanged | | \$0 | \$88,000 | | | | | | | | | |
| A1090 | Interest & Penalties on Real Property | \$0 | \$3,500 | Unchanged | | \$0 | \$3,500 | | | | | | | | | |
| | TOTAL PROPERTY TAXES & TAX ITEMS | \$424,500 | \$35,500 | | | \$0 | \$460,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NON PROPERTY TAXES | | | | | | | | | | | | | | | | |
| A1120 | Nonproperty Tax Distribution | \$0 | \$215,000 | Becomes town wide | | \$0 | \$215,000 | | | | | | | | | |
| B1120 | Sales Tax | \$75,000 | \$0 | Unchanged | | \$0 | \$75,000 | | | | | | | | | |
| A1130 | Gross Utilities Receipts Tax | \$0 | \$15,000 | Town not eligible for GURT | -\$15,000 | \$0 | | | | | | | | | | |
| A1170 | Franchises | \$6,000 | \$20,000 | Becomes town wide | | \$0 | \$26,000 | | | | | | | | | |
| | TOTAL NON PROPERTY TAXES | \$81,000 | \$250,000 | | -\$15,000 | \$316,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GENERAL GOVERNMENT | | | | | | | | | | | | | | | | |
| A1255 | Clerk Fees | \$5,000 | \$600 | Becomes town wide | | \$0 | \$5,600 | | | | | | | | | |
| | TOTAL GENERAL GOVERNMENT | \$5,000 | \$600 | | | \$0 | \$5,600 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| PUBLIC SAFETY | | | | | | | | | | | | | | | | |
| A1520 | Police Fees | \$0 | \$400 | Assigned to former village police district | | \$0 | \$0 | \$400 | | | | | | | | |
| | TOTAL PUBLIC SAFETY | \$0 | \$400 | | | \$0 | \$0 | \$400 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| CULTURE AND RECREATION | | | | | | | | | | | | | | | | |
| A2001 | Park & Recreation Charges | \$0 | \$1,500 | Becomes town wide | | \$0 | \$1,500 | | | | | | | | | |
| A2025 | Special Recreation Facility Charges | \$0 | \$10,000 | Becomes town wide | | \$0 | \$10,000 | | | | | | | | | |
| | TOTAL CULTURE AND RECREATION | \$0 | \$11,500 | | | \$0 | \$11,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| HOME AND COMMUNITY SERVICES | | | | | | | | | | | | | | | | |
| G2120 | Sewer Rents | \$0 | \$225,500 | Becomes utility revenue | | \$0 | \$0 | | | | | | | \$225,500 | | |
| SS2120 | Sewer Rents | \$500,000 | \$0 | Becomes utility revenue | | \$0 | \$0 | | | | | | | \$500,000 | | |
| G2123 | Special Sewer Charges | \$0 | \$108,000 | Becomes utility revenue | | \$0 | \$0 | | | | | | | \$108,000 | | |
| G2128 | Interest & Penalties | \$0 | \$4,000 | Becomes utility revenue | | \$0 | \$0 | | | | | | | \$4,000 | | |
| F2140 | Metered Sales | \$0 | \$230,000 | Becomes utility revenue | | \$0 | \$0 | | | | | | | | \$230,000 | |
| SW2140 | Metered Water Sales | \$900,000 | \$0 | Becomes utility revenue | | \$0 | \$0 | | | | | | | | \$900,000 | |
| SW2140A | CPLA EDU | \$100,000 | \$0 | Becomes utility revenue | | \$0 | \$0 | | | | | | | | \$100,000 | |
| F2148 | Interest & Penalties | \$0 | \$4,000 | Becomes utility revenue | | \$0 | \$0 | | | | | | | | \$4,000 | |
| F2178 | Sales to Village of Riverside | \$0 | \$35,000 | Becomes utility revenue | | \$0 | \$0 | | | | | | | | \$35,000 | |
| F2179 | Sales to Town of Erwin | \$0 | \$17,000 | Becomes utility revenue | | \$0 | \$0 | | | | | | | | \$17,000 | |
| A2190 | Sale of Cemetery Lots | \$0 | \$3,000 | Becomes town wide | | \$0 | \$3,000 | | | | | | | | | |
| A2192 | Charges for Cemetery Services | \$0 | \$4,000 | Becomes town wide | | \$0 | \$4,000 | | | | | | | | | |
| | TOTAL HOME AND COMMUNITY SERVICES | \$1,500,000 | \$630,500 | | | \$0 | \$7,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$837,500 | \$1,286,000 | \$0 |
| GENERAL | | | | | | | | | | | | | | | | |
| A2210 | General Services Other Governments | \$0 | \$1,500 | Becomes town wide | | \$0 | \$1,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL GENERAL | \$0 | \$1,500 | | | \$0 | \$1,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

Village of Painted Post and Town of Erwin
Dissolution Options Crosswalk

Appendix A

| Account Code | Description | Town 2011 Budget | Village 2010-11 Budget | Committee Assumption | Fiscal Impact of Committee Assumption | New Town Wide | Debt District in former Village | Police District in Former Village | Street Lighting in former Village | Fire District in former Village | Fire Districts in former TOV (not inc. tax rate proj.) | Street Lighting Districts in former TOV (not inc. tax rate proj.) | Park District in former TOV (not inc. tax rate proj.) | Sewer (not inc. tax rate proj.) | Water (not inc. tax rate proj.) | Stream Management (not inc. tax rate proj.) |
|--|---|--------------------|------------------------|----------------------|---------------------------------------|--------------------|---------------------------------|-----------------------------------|-----------------------------------|---------------------------------|--|---|---|---------------------------------|---------------------------------|---|
| PUBLIC SAFETY (Other Governments) | | | | | | | | | | | | | | | | |
| A2260 | Security Other Governments | \$0 | \$7,645 | Becomes town wide | \$0 | \$7,645 | | | | | | | | | | |
| A2262 | Fire Protection Services | \$0 | \$12,000 | Becomes town wide | \$0 | \$12,000 | | | | | | | | | | |
| | TOTAL PUBLIC SAFETY | \$0 | \$19,645 | | \$0 | \$19,645 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| CULTURE AND RECREATION | | | | | | | | | | | | | | | | |
| A2350 | Youth Recreation Services | \$0 | \$31,950 | Becomes town wide | \$0 | \$31,950 | | | | | | | | | | |
| | TOTAL CULTURE AND RECREATION | \$0 | \$31,950 | | \$0 | \$31,950 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| USE OF MONEY AND PROPERTY | | | | | | | | | | | | | | | | |
| A2401 | Interest & Earnings | \$1,000 | \$1,500 | Becomes town wide | \$0 | \$2,500 | | | | | | | | | | |
| A2401R | Interest & Earnings - Reserves | \$0 | \$10 | Becomes town wide | \$0 | \$10 | | | | | | | | | | |
| B2401 | Interest & Earnings | \$200 | \$0 | Unchanged | \$0 | \$200 | | | | | | | | | | |
| DA2401 | Interest & Earnings | \$300 | \$0 | Unchanged | \$0 | \$300 | | | | | | | | | | |
| DB2401 | Interest & Earnings | \$1,000 | \$0 | Unchanged | \$0 | \$1,000 | | | | | | | | | | |
| F2401 | Interest & Earnings | \$0 | \$1,000 | Utility revenue | \$0 | \$0 | | | | | | | | | \$1,000 | |
| A2450 | Commission - Landfill | \$0 | \$120 | Becomes town wide | \$0 | \$120 | | | | | | | | | | |
| | TOTAL USE OF MONEY AND PROPERTY | \$2,500 | \$2,630 | | \$0 | \$4,130 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,000 | \$0 |
| LICENSES AND PERMITS | | | | | | | | | | | | | | | | |
| A2501 | Business & Occupational Licens | \$0 | \$1,000 | Becomes town wide | \$0 | \$1,000 | | | | | | | | | | |
| A2544 | Dog Licens | \$5,000 | \$0 | Unchanged | \$0 | \$5,000 | | | | | | | | | | |
| A2555 | Building Permits | \$0 | \$1,500 | Becomes town wide | \$0 | \$1,500 | | | | | | | | | | |
| | TOTAL LICENSES AND PERMITS | \$5,000 | \$2,500 | | \$0 | \$7,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FINES AND FORFEITURES | | | | | | | | | | | | | | | | |
| A2610 | Fines and Forfeited Bail | \$125,000 | \$4,500 | Becomes town wide | \$0 | \$129,500 | | | | | | | | | | |
| | TOTAL FINES AND FORFEITURES | \$125,000 | \$4,500 | | \$0 | \$129,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SALES OF PROPERTY AND COMPENSATION FOR LOSS | | | | | | | | | | | | | | | | |
| A2660 | Sales of Real Property | \$150,000 | \$0 | Unchanged | \$0 | \$150,000 | | | | | | | | | | |
| | AL SALES OF PROPERTY AND COMPENSATION FOR LOSS | \$150,000 | \$0 | | \$0 | \$150,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| GENERAL GOVERNMENT | | | | | | | | | | | | | | | | |
| A3001 | Per Capita | \$15,085 | \$14,000 | Becomes town wide | \$0 | \$29,085 | | | | | | | | | | |
| B3001 | Per Capita | \$6,465 | \$0 | Unchanged | \$0 | \$6,465 | | | | | | | | | | |
| A3005 | Mortgage Tax | \$130,000 | \$14,500 | Becomes town wide | \$0 | \$144,500 | | | | | | | | | | |
| A3040 | Real Property Tax Administration & Sta | \$16,000 | \$0 | Unchanged | \$0 | \$16,000 | | | | | | | | | | |
| | TOTAL GENERAL GOVERNMENT | \$167,550 | \$28,500 | | \$0 | \$196,050 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TRANSPORTATION - State Aid | | | | | | | | | | | | | | | | |
| A3501 | Consolidated Highway Aid | \$0 | \$38,000 | Becomes town wide | \$0 | \$38,000 | | | | | | | | | | |
| DB3501 | Consolidated Highway Aid | \$90,000 | \$0 | Unchanged | \$0 | \$90,000 | | | | | | | | | | |
| | TOTAL TRANSPORTATION | \$90,000 | \$38,000 | | \$0 | \$128,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| INTERFUND TRANSFERS | | | | | | | | | | | | | | | | |
| A0910 | Appropriated Fund Balance | \$145,000 | \$0 | Applied town wide | \$0 | \$145,000 | | | | | | | | | | |
| B0910 | Appropriated Fund Balance | \$8,000 | \$0 | Applied town wide | \$0 | \$8,000 | | | | | | | | | | |
| DA0910 | Appropriated Fund Balance | \$3,500 | \$0 | Applied town wide | \$0 | \$3,500 | | | | | | | | | | |
| DB0910 | Appropriated Fund Balance | \$150,000 | \$0 | Applied town wide | \$0 | \$150,000 | | | | | | | | | | |
| SD0910 | Appropriated Fund Balance | \$9,000 | \$0 | Applied town wide | \$0 | \$9,000 | | | | | | | | | | |
| SS0910 | Appropriated Fund Balance | \$331,120 | \$0 | Applied town wide | \$0 | \$331,120 | | | | | | | | | | |
| SW0910 | Appropriated Fund Balance | \$4,863 | \$0 | Applied town wide | \$0 | \$4,863 | | | | | | | | | | |
| | TOTAL INTERFUND TRANSFERS | \$651,483 | \$0 | | \$0 | \$651,483 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL REVENUES | \$3,202,033 | \$1,057,725 | | -\$15,000 | \$2,119,858 | \$0 | \$400 | \$0 | \$0 | \$0 | \$0 | \$0 | \$837,500 | \$1,287,000 | \$0 |
| | NET COSTS (EQUAL TO PROJECTED TAX LEVY) | | | | | \$3,109,117 | \$42,686 | \$328,772 | \$82,000 | \$99,050 | \$75,735 | \$9,100 | \$21,500 | \$506,286 | \$521,085 | \$60,113 |

APPENDIX B

The Property and Assets lists for the Village and the Town.

| Property Owned by the Town of Erwin | | | | | | | |
|-------------------------------------|------|-------------------|--------------------|----------------|----------------|-------------|--------|
| Location of Parcel | Year | Parcel ID | Street Name | Property Class | Description | Total AV | Active |
| Parcels in Town | 2011 | 316.07-02-094.200 | Chatfield Pl E | 311 | Res vac land | \$1,000 | A |
| | 2011 | 316.10-02-002.111 | Creekside Or | 311 | Res vac land | \$500 | A |
| | 2011 | 279.11-01-002.000 | Main St | 311 | Res vac land | \$4,000 | A |
| | 2011 | 280.00-01-018.120 | off Pioneer Rd | 311 | Res vac land | \$5,600 | A |
| | 2011 | 280.00-01-018.140 | off Sunset Ave | 311 | Res vac land | \$2,800 | A |
| | 2011 | 280.19-01-064.000 | 173 Pioneer Rd | 311 | Res vac land | \$22,500 | A |
| | 2011 | 280.19-01-095.000 | end Sunset Ave | 311 | Res vac land | \$700 | A |
| | 2011 | 290.00-01-004.200 | OFF Canada Rd | 311 | Res vac land | \$2,700 | A |
| | 2011 | 298.00-01-051.000 | US Route 15 | 311 | Res vac land | \$1,900 | A |
| | 2011 | 298.19-01-023.000 | 255 Gray Ln | 311 | Res vac land | \$600 | A |
| | 2011 | 316.06-01-039.000 | 123 Beartown Rd | 311 | Res vac land | \$8,400 | A |
| | 2011 | 316.07-01-026.100 | 51 Creekside Dr | 311 | Res vac land | \$4,900 | A |
| | 2011 | 280.00-01-021.000 | Mill St | 323 | Vacant rural | \$9,200 | D |
| | 2011 | 316.11-03-005.100 | 40 Willow Dr | 330 | Vacant comm | \$20,800 | A |
| | 2011 | 298.00-01-021.111 | 81 Canada Rd | 330 | Vacant comm | \$45,600 | A |
| | 2011 | 316.00-01-037.132 | 120 Addison Rd | 330 | Vacant comm | \$126,000 | A |
| | 2011 | 316.07-01-064.200 | 400 S Hamilton St | 330 | Vacant comm | \$32,700 | A |
| | 2011 | 316.07-01-075.200 | 34 Beartown Rd | 330 | Vacant comm | \$18,200 | A |
| | 2011 | 333.00-01-029.600 | Addison Rd | 341 | Ind vac w/imp | \$580,000 | A |
| | 2011 | 316.07-01-078.000 | 322 S Hamilton St | 484 | 1 use sm bld | \$118,700 | R |
| | 2011 | 316.11-03-001.000 | Willow Dr | 591 | Playground | \$49,200 | A |
| | 2011 | 316.07-01-074.000 | 324 S Hamilton St | 651 | Highway Gar | \$289,200 | A |
| | 2011 | 298.00-01-003.117 | PART Enterprise Dr | 692 | Road/str/hwy | \$500 | A |
| | 2011 | 333.00-01-042.000 | 90 McCarthy Rd | 695 | Cemetery | \$28,000 | A |
| | 2011 | 334.00-01-018.000 | 775 Addison Rd | 695 | Cemetery | \$48,000 | A |
| | 2011 | 316.00-01-078.220 | 598 Rita's Way | 710 | Manufacture | \$185,000 | A |
| | 2011 | 298.00-01-003.113 | Aurene Dr | 821 | Flood contrl | \$1,000 | A |
| | 2011 | 298.17-01-001.000 | 3 Woodbine Ln | 822 | Water supply | \$101,200 | A |
| | 2011 | 298.17-01-032.000 | Overbrook Rd | 822 | Water supply | \$85,600 | A |
| | 2011 | 298.18-01-013.000 | 14 Fox Ln W | 822 | Water supply | \$30,000 | A |
| | 2011 | 316.00-01-011.000 | 189 Manning Dr | 822 | Water supply | \$236,700 | A |
| | 2811 | 298.00-01-003.116 | Lynn Morse Dr | 826 | Water trans | \$6,400 | A |
| | 2011 | 298.00-01-003.200 | Canada Rd | 963 | Municipal park | \$49,800 | A |
| | 2011 | 298.00-01-046.000 | Canada Rd | 963 | Municipal park | \$16,600 | A |
| | 2011 | 316.07-01-077.000 | 20-32 Beartown Rd | 963 | Municipal park | \$89,600 | A |
| Parcels in Village | 2011 | 299.17-01-002.300 | 167 S Hamilton St | 311 | Res vac land | \$3,600 | A |
| | 2011 | 299.17-01-028.000 | off I86 | 321 | Abandoned ag | \$2,000 | A |
| | 2011 | 299.17-01-002.100 | S Hamilton St | 323 | Vacant rural | \$2,100 | A |
| | 2011 | 299.13-01-004.000 | 117 W Water St | 652 | Govt Bldgs | \$150,000 | A |
| | 2011 | 299.17-01-002.200 | 5 Hamilton St | 853 | Sewage | \$2,166,800 | A |
| | 2011 | 299.13-01-074.000 | 147 W Water St | 963 | Municipal park | \$173,400 | A |
| Total # Properties | | | | 41 | Total AV | \$4,721,500 | |

Note: In the Active column the letter "A" describes an active parcel. The letter "R" describes a reactivated parcel, which means it is active and current. The letter "D" describes a deleted parcel, which means it is no longer active.

| Property Owned by the Village of Painted Post | | | | | | |
|---|-------------------|---------------------------|----------------|-----------------|--------------------|--------|
| Year | Parcel ID | Street Name | Property Class | Description | Total AV | Active |
| 2011 | 298.08-02 011.000 | 105 Parkview Dr | 311 | Res vac land | \$2,000 | A |
| 2011 | 298.12-01-002.000 | 1580 W Chemung St | 311 | Res vac land | \$3,500 | A |
| 2011 | 298.44-01-001.000 | 1600 W High St | 311 | Res vac land | \$1,600 | A |
| 2011 | 299.09-02-016.000 | 280 W High St | 311 | Res vac land | \$8,100 | A |
| 2011 | 299.09-02-054.000 | 302 Fairview Ave | 311 | Res vac land | \$1,700 | A |
| 2011 | 299.09-04-090.000 | 152 Hamilton Cir | 311 | Res vac land | \$5,000 | A |
| 2011 | 299.09-01-015.000 | 510 Park Pl | 312 | Vac w/imp | \$9,000 | A |
| 2011 | 298.44-01-030.000 | 1585 W High St | 330 | Vacant comm | \$28,000 | A |
| 2011 | 299.13-01-007.000 | 123-145 W Water St | 438 | Parking lot | \$62,100 | A |
| 2011 | 299.13-01-076.000 | W Water St | 592 | Athletic field | \$60,000 | A |
| 2011 | 299.17-01-024.000 | 10 Bryan Ave | 651 | Highway Gar | \$409,800 | A |
| 2011 | 299.13-01-073.000 | 261 Steuben St | 652 | Govt Bldgs | \$360,000 | A |
| 2011 | 299.13-02-003.100 | PARKING Village St | 653 | Govt pk lot | \$347,500 | A |
| 2011 | 299.13-02-033.100 | Tillman Drive & We | 692 | Road/str/hwy | \$30,000 | A |
| 2011 | 29913-02-037.0001 | 50 W High St | 695 | Cemetery | \$48,000 | A |
| 2011 | 299.09-02-055-000 | 5 Victory Hwy | 822 | Water supply | \$136,500 | A |
| 2011 | 299.09-04-074.000 | 1125 Fairview Ave | 822 | Water supply | \$42,900 | A |
| 2011 | 299.09-03-069.000 | West Hill Rd | 822 | Water supply | \$120,000 | A |
| 2011 | 299.17-01-024.000 | 151 Kane St | 853 | Sewage | \$1,000,000 | A |
| 2011 | 299.09-01-061.000 | 431 Pine St | 963 | Municipal park | \$55,000 | A |
| 2011 | 299.09-02-015.110 | Victory Hwy | 963 | Municipal park | \$430,000 | A |
| 2011 | 299.09-02-015.130 | Bike Trl | 963 | Municipal park | \$90,000 | A |
| 2011 | 299.13-01-002.000 | 101-103 W Water St | 963 | Municipal park | \$12,900 | A |
| 2011 | 299.13-02-015.000 | 149 N Hamilton St | 963 | Municipal park | \$25,900 | A |
| 2011 | 299.13-02-032.000 | 201 N Hamilton St | 963 | Municipal park | \$25,900 | A |
| 2011 | 299.13-03-002.000 | 200 N Hamilton St | 963 | Municipal park | \$25,900 | A |
| 2011 | 299.13-03-076.000 | 1.00 E Water St | 963 | Municipal park | \$58,000 | A |
| 2011 | 298.08-01-025.000 | 602 W High St* | 311 | Res vac land | \$300 | A |
| | | Total # Properties | 28 | Total AV | \$3,399,600 | |

*Property is owned by Village but is partially in TOV.

Note: In the Active column the letter "A" describes an active parcel.

* The property at 117 W. Water Street was sold

Village of Painted Post

Equipment

| | <u>Year</u> | <u>Make</u> | <u>Model</u> | <u>Insurance Cost</u> |
|---------------------|-------------|--------------|----------------|-----------------------|
| <u>POLICE DEPT:</u> | 2007 | Jeep | Grand Cherokee | \$ 21,714 |
| | 2000 | Ford | Explorer | \$ -0- |
| <u>DPW:</u> | 1984 | Ford | Utility | \$ 4,500 |
| | 1997 | Ford | Truck | \$ 46,975 |
| | 1992 | Ford | Sewer Truck | \$ -0- |
| | 2000 | Chevrolet | Truck | \$ 14,200 |
| | 2001 | Sterling | Truck | \$ 57,000 |
| | 2003 | Freightliner | Street Sweeper | \$125,000 |
| | 2005 | Case | Backhoe | \$ 53,000 |
| | 2008 | Sterling | Dump Truck | \$134,000 |
| | 2006 | Chevrolet | Van | \$ 14,903 |
| | 2011 | Ford | F250 PU | \$ 35,000 |
| | 2011 | Ford | F250 PU | \$ 35,000 |
| <u>FIRE DEPT:</u> | 1969 | AMLF | Pumper | \$200,000 |
| | 1979 | AMLF | Aerial | \$400,000 |
| | 1991 | E-1 | Pumper | \$280,000 |
| | 1994 | E-1 | Rescue | \$180,000 |
| | 1997 | Ford | Aerostar | ----- |
| | 1998 | American | E-1 | \$200,000 |
| | 1999 | Ford | Brush Truck | \$ 30,000 |

INVENTORY OF HIGHWAY MACHINERY, TOOLS AND EQUIPMENT
TOWN OF: ERWIN COUNTY OF: STEUBEN
DATE OF INVENTORY: SEPTEMBER 30, 2010

| Year Manufactured: | Unit Number | Description: | Purchase Price:\$ | Condition: |
|-------------------------------|------------------------|--|------------------------------|-------------------|
| 1973 | | 2 Acetylene Torch & Gauge | | Good |
| | | SP 200 Lincoln Arc Welder | | Good |
| | | McCulloch 3700 Watt Portable Generator | | Good |
| 1975 | 25 | Galion Grader | 35,400 | Fair |
| 1977 | | Drill Press & Vice | 300 | Good |
| 1984 | | Sakai Single Drum Vibr Roller | 32,000 | Good |
| 1989 | 17 | International Dump w/10' stainless V-body (2010) | 53,500 | Good |
| 1990 | | Hydraulic Air Jack | 7,000 | Good |
| 1990 | | Bandit Brush Chipper | | Good |
| 1991 | | Findlay Screening Plant | 38,500 | Good |
| | | Misc. Shop Equipment (chain saw, air hammer, compressor, dolly, etc.) Tamper | 15,000 | Good |
| | | 2 Hydraulic Jack-Garage Type 2 ton | | Fair |
| | | Radio Equipment (1 base station, 25 truck) | | Fair |
| 1993 | | K'Archer High Pressure Washer | 2,700 | Fair |
| 1994 | | L-TEC 750 Plazma Cutter | 2,280 | Fair |
| 1994 | | Tenco Plow 11' | 4,450 | Good |
| | | Misc. Shop tools (hand tools) | 15,000 | Good |
| 1995 | 35 | Vac-All E5-13ATD Street Sweeper | 126,745 | Good |
| 1996 | 26 | Ford F350 1 Ton Dump | 26,664 | Fair |
| 1997 | 30 | John Deere 644G Loader w/4 in 1 bucket | 96,256 | Good |
| 1998 | 38 | Ford 10 Wh side dump w/ plow & wing | 69,380 | Good |
| 1999 | 24 | Ford F550 side dump w/plow & spreader | 36,378 | Good |
| 2000 | | Power Broom | 7,000 | Good |
| 2000 | 36 | Sterling 10 Wh side dump w/plow& wing | 110,476 | Good |
| 2002 | 19 | Sterling 6 Wh side dump w/plow & wing | 111,500 | Excellent |
| 2002 | 28 | Ford F550 side dump w/plow | 56,000 | Good |
| 2002 | | TN70D New Holland Tractor w/mowers | 33,510 | Excellent |
| 2002 | | M315 Rubber Tire Excavator | 155,000 | Excellent |
| 2003 | 21 | Ford F250 4 x 4 Pick-up w/plow | 28,527 | Good |
| | | | | |

| | | | | |
|------|----|--|------------|-----------|
| 2003 | 16 | Sterling 6 Wheel Dump with wing | 121,721 | Excellent |
| 2005 | | Honda Generator | 1,650 | Excellent |
| 2005 | 23 | Ford F250 4X4 Pick-up w/plow | 23,818 | Good |
| 2005 | | New Holland TN70 Tractor w/7' brush hog, 6' sickle bar 4 x 4 | 40,511 | Excellent |
| 2005 | 40 | Sterling 10 wheel w/plow, wing, all season dump box | 149,764 | Excellent |
| 2005 | | BWS 21 ton Equipment Trailer | 16,000 | Excellent |
| 2006 | 32 | Elgin Whirlwind Vacuum Street Sweeper | 159,996 | Excellent |
| 2006 | 1 | ODB Model SCL800TM20 Leaf Loader | 31,195 | Excellent |
| 2006 | 2 | ODB Model SCL800TM20 Leaf Loader | 31,195 | Excellent |
| 2006 | | K'Archer pressure washer | 3,500 | Excellent |
| 2007 | 18 | Sterling L9513 Six wheel w/all season dump box & plow | 130,719 | Excellent |
| 2008 | 45 | Ford F-250 pickup w/plow | 29,600 | Excellent |
| 2011 | 15 | Peterbilt 6 wheel w/plow & all season dumpbox | 159,109 | Excellent |
| 2010 | 20 | Case 821E Loader w/4 in 1 bucket, general purpose bucket, 9' sweepster broom | 204,416.19 | Excellent |
| 2010 | 34 | Cat 420 IT Backhoe w/4 in 1 bucket & jackhammer | 107,169.40 | Excellent |
| 2010 | 14 | Ford F-250 pickup w/plow | 28,117.25 | Excellent |

I recommend purchase of the following:

| Description: | Estimated Cost: |
|--|------------------------|
| New Loader | \$ 220,000.00 |
| New F 550 truck w/all season dump box | 80,000.00 |


Town Highway Superintendent

APPENDIX C – ADDITIONAL BACKGROUND INFORMATION

The following information provides in-depth detail about the current functions of the Village and Town, including municipal positions, costs, and operations. This includes the personnel, equipment and contractual costs of the departments' operations, as well as descriptions of some of the functions performed by the departments. This information was collected and used during the analytical phase of the study.

This information is intended to be used as a supplement to the findings and other information provided in Section 5 of the report. Functions that are shared between the Village and Town – the courts, assessor and code enforcement – are also described, and are examples of how the municipalities are already successfully sharing services.

Municipal Employees

Employee Salary and Benefit Information

The Village and Town provided CGR with comprehensive salary/wage and benefit information for each full and part-time employee, based on the Village 2010-11 and the Town 2011 budgets. Tables 1A-C summarize this information.

TABLE 1A

| Employee Cost - FY 2011 | | | |
|--------------------------------|----------------|-------------|--------------|
| By Municipality | | | |
| | Village | Town | Total |
| Total Employee Salaries* | \$662,719 | \$1,672,187 | \$2,334,906 |
| Total Benefits Paid | \$318,564 | \$651,454 | \$970,018 |
| <i>Benefits as % of Salary</i> | <i>48%</i> | <i>39%</i> | <i>42%</i> |
| Total Compensation | \$981,283 | \$2,323,640 | \$3,304,923 |

*Estimated overtime and longevity bonuses are included in total salaries.

Source: Village of Painted Post and Town of Erwin

TABLE 1B

| Village of Painted Post Benefit Costs - FY 2010-2011 Budget | | | | | |
|--|------------------|-----------------|-----------------|------------------|-------------------|
| By How Allocated | | | | | |
| | General | Water | Sewer | TOTAL | % of Total |
| Mayor | \$92 | - | - | \$92 | 0.0% |
| Village Trustees | \$183 | - | - | \$183 | 0.1% |
| Clerk | \$18,027 | - | - | \$18,027 | 5.7% |
| Attorney | \$1,885 | - | - | \$1,885 | 0.6% |
| Police & Fire | \$91,407 | - | - | \$91,407 | 28.7% |
| Highway | \$161,412 | - | - | \$161,412 | 50.7% |
| Water Admin. & Staff | - | \$22,992 | - | \$22,992 | 7.2% |
| Sewer Staff | - | - | \$22,566 | \$22,566 | 7.1% |
| Total | \$273,006 | \$22,992 | \$22,566 | \$318,564 | 100.0% |

Source: Village of Painted Post

TABLE 1C

| Town of Erwin Benefit Costs - FY 2011 Budget | | | | | | | | | |
|---|------------------|--------------------|-----------------|--------------------|-----------------|-----------------|----------------------|------------------|-------------------|
| By How Allocated | | | | | | | | | |
| | General | General TOV | Highway | Highway TOV | Water | Sewer | Stream Mngmt. | TOTAL | % of Total |
| Town Supervisor | \$993 | - | - | - | - | - | - | \$993 | 0.2% |
| Trustees | \$4,103 | - | - | - | - | - | - | \$4,103 | 0.6% |
| Town Manager & Staff | \$47,844 | - | - | - | - | - | - | \$47,844 | 7.3% |
| Bookkeeper | \$22,439 | - | - | - | - | - | - | \$22,439 | 3.4% |
| Town Clerk & Deputy Clerks | \$46,158 | - | - | - | - | - | - | \$46,158 | 7.1% |
| Assessor | \$24,362 | - | - | - | - | - | - | \$24,362 | 3.7% |
| Highway Superintendent & Staff | \$60,054 | - | - | - | - | - | \$11,767 | \$71,821 | 11.0% |
| Code Enforcement | \$69,261 | - | - | - | - | - | - | \$69,261 | 10.6% |
| Court | \$26,126 | - | - | - | - | - | - | \$26,126 | 4.0% |
| Summer Parks | \$4,153 | \$1,862 | - | - | - | - | - | \$6,015 | 0.9% |
| Crossing Guard | - | \$344 | - | - | - | - | - | \$344 | 0.1% |
| Hwy MEOs | - | - | \$29,011 | \$144,952 | - | - | \$28,973 | \$202,936 | 31.2% |
| WWTP Chief & Staff* | - | - | - | - | \$51,983 | \$77,069 | - | \$129,052 | 19.8% |
| Total | \$305,492 | \$2,206 | \$29,011 | \$144,952 | \$51,983 | \$77,069 | \$40,740 | \$651,453 | 100.0% |

*Also oversee water system

Source: Town of Erwin

How Municipal Services are Currently Provided

Services That Are Now Consolidated

Three key services are already consolidated – court, assessor and code enforcement. Tables 2, 3 and 4 summarize expenditures for these services. The salary and benefit information in all three tables is based on the comprehensive wage and benefit information provided to CGR by the Village and Town.¹ Contractual expenses are based on the Town's 2011 budget.²

The Town Provides All Court Services

TABLE 2

| Court | Town |
|---------------------|------------------|
| Town Justice | \$44,998 |
| Salary | \$41,800 |
| Benefits | \$3,198 |
| Court Staff | \$75,187 |
| Salary | \$52,259 |
| Benefits | \$22,928 |
| Contractual | \$55,000 |
| TOTAL | \$175,185 |

Source: Town of Erwin

Note: The Town's 2011 budget lists about \$84,000 for court salaries; however, Table 2 shows total salaries of about \$94,000, based on the detailed wage and salary information provided by the Town. The difference is primarily attributable to the Town including an amount for estimated annual overtime for a Town justice when it provided detailed data.

The Town Provides All Assessor Services

The Town provides all assessment services for both the Town and Village. The Town budgets assessment costs to include not only the assessor, but also a small portion of the Town Manager's benefit costs, and portions of salaries and benefits for two Town clerical staff. The assessor's total compensation includes both salary (\$55,000) and benefits (about \$24,000).

¹ Benefit costs are not broken out in municipal budgets. CGR requested detailed information from the Village and Town in order to show benefit costs associated with municipal services.

² In some cases, the salary/wage amounts listed in the Town's 2011 budget and the amount reported in the Town's detailed wage and benefit information vary from one another. We note differences only if the difference is significant.

TABLE 3

| Town Assessment Costs | |
|------------------------------|------------------|
| Assessor | \$79,288 |
| Town Manager | \$1,325 |
| Clerical Staff | \$13,217 |
| Contractual | \$32,000 |
| Total | \$125,830 |

Source: Town of Erwin

The Town Provides Code Enforcement Services

The Town has two code enforcement officers and receives part-time clerical support from the full-time Town employee whose primary duty is to serve as water and sewer billing clerk for Erwin.

The Village and Town Planning Boards, however, are completely separate. The Village contracts with the Southern Tier Central Regional Planning & Development Board, which appoints a member to the Village Planning Board. Other Planning Board members are appointed by the Village. The Village also has a master plan, but it dates to 1999, and is not integrated with the Town. The Town has its own planning board, which is involved with development in the Town-outside-Village.

TABLE 4

| Code Enforcement | Village | Town |
|-------------------------------------|----------------|------------------|
| CEO | \$0 | \$155,655 |
| Salary | \$0 | \$104,779 |
| Benefits | \$0 | \$50,876 |
| Clerk | \$0 | \$18,825 |
| Salary | \$0 | \$440 |
| Benefits | \$0 | \$18,385 |
| Zoning (all other expenses) | \$0 | \$3,500 |
| Planning (all other expense) | \$6,800 | \$25,500 |
| TOTAL | \$6,800 | \$203,480 |

Source: Town of Erwin, Village of Painted Post

Notes to chart:

1. The Town Code Enforcement expenditures are budgeted under Inter-fund Transfers, which equates to Town Community Development.
2. Most of the Town Clerk's salary is budgeted from the Water and Sewer funds, but all of the clerk's benefits are budgeted from the General fund (Community Development).
3. Note that Code Enforcement Contractual Expenses are unknown because they are part of Inter-fund Transfers to Community Development.

Town Parks and Youth Programs

Table 5 shows the breakdown of Parks and Youth Programs costs. The Town provides parks and youth programs for the Village and Town communities.

TABLE 5

| Summer Parks & Recreation | Village | Town | Combined |
|--------------------------------------|-----------------|------------------|------------------|
| Summer Park Rec Staff | \$0 | \$11,876 | \$11,876 |
| Salary | \$0 | \$11,030 | \$11,030 |
| Benefits | \$0 | \$846 | \$846 |
| Summer Park Laborer | \$0 | \$46,469 | \$46,469 |
| Salary | \$0 | \$43,160 | \$43,160 |
| Benefits | \$0 | \$3,309 | \$3,309 |
| Summer Park Laborer TOV | \$0 | \$26,302 | \$26,302 |
| Salary | \$0 | \$24,440 | \$24,440 |
| Benefits | \$0 | \$1,862 | \$1,862 |
| Contractual | \$34,000 | \$95,450 | \$129,450 |
| TOTAL | \$34,000 | \$180,097 | \$214,097 |

Notes to chart

1) The Contractual expenses to the town include \$68,950 from the General Fund, \$5,000 from the General TOV fund and \$21,500 from the Special Park District Fund

2) The Summer Park Rec. Staff and Summer Park Laborers' salaries and benefits are budgeted under the General Fund. The Summer Park Laborer TOV Staff are budgeted to the General TOV fund.

Municipal Services Provided by Both the Village and Town

All salary and benefit data in this section of the report are based on detailed information provided by the Village and Town. Other expenses included in the tables are based on current budgets for the two governments.

Executive

Executive expenditures shown in Table 6 are the amounts budgeted for the Mayor's salary and benefits. However, the Mayor is not accepting a salary for his services and, if needed, the budgeted salary will be used for contractual expenses.

The Town Supervisor describes Erwin's structure as a management form of government, with the supervisor serving as chairman of the board. The Supervisor is actively involved in local government, but the Town Manager oversees day-to-day operations.

In the Town, executive expenditures include:

- 100% of the Supervisor's salary and benefits
- About 44% of the Town Manager's total salary and 73% of total benefits.
- A portion of the salary and 100% of the benefits of a support employee.³

Table 6 lists all expenditures that are budgeted for the executive function. Notes to the chart provide additional detail.

TABLE 6

| Executive | Village | Town | Combined |
|-------------------------|----------------|------------------|------------------|
| Mayor/Supervisor | \$1,292 | \$13,977 | \$15,269 |
| Salary | \$1,200 | \$12,984 | \$14,184 |
| Benefits | \$92 | \$993 | \$1,085 |
| Town Manager | \$0 | \$66,242 | \$66,242 |
| Salary | \$0 | \$41,772 | \$41,772 |
| Benefits | \$0 | \$24,470 | \$24,470 |
| Clerical | \$0 | \$23,058 | \$23,058 |
| Salary | \$0 | \$9,214 | \$9,214 |
| Benefits | \$0 | \$13,844 | \$13,844 |
| Contractual | \$500 | \$6,000 | \$6,500 |
| TOTAL | \$1,792 | \$109,277 | \$111,069 |

Source: Town of Erwin

Note: The Town Manager's total compensation is \$129,352, which consists of \$95,680 in salary and \$33,672 in benefits. In addition to what is shown in Table 6, the Town Manager's salary is budgeted under general finance, sewer, water, and assessment. Based on detailed information provided by the Town, CGR prorated the manager's benefits 73% to the executive function and 17% to finance.

³ The same employee also provides support to areas encompassing highway, water and sewer.

Legislative

In the current fiscal year, expenses for each of the three Village trustees total \$861, which includes \$800 in salary and \$61 in Social Security/Medicare benefits.

There are four Town council members. Each of the four receives a salary of \$8,842, and Social Security/Medicare benefits of \$676. In addition, one council member is part of the NYS Retirement system, and the Town contributes nearly \$1,400 to the retirement system for this council member.

Table 7 summarizes legislative expenses for the two governments.

TABLE 7

| Legislative | Village | Town | Combined |
|--------------------|----------------|-----------------|-----------------|
| Salary | \$2,400 | \$35,368 | \$37,768 |
| Benefits | \$183 | \$4,103 | \$4,286 |
| Contractual | \$0 | \$3,000 | \$3,000 |
| TOTAL | \$2,583 | \$42,471 | \$45,054 |

Source: Village and Town

Village Clerk-Treasurer and Town Clerk

The duties of the Village Clerk-Treasurer and Town Clerk are not directly comparable. Their responsibilities vary in large part because of the type and size of municipalities they serve. This section describes the services they provide and the cost of providing these services.

Village Clerk-Treasurer

The Village Clerk-Treasurer is appointed. She estimates her time is spent:

- 10%-15% related to budget development, and also tax collector duties⁴ for the 700 properties in the Village. Detailed preliminary budgeting for DPW (including water/sewer) is completed by the DPW superintendent, for police by the police chief, and by the fire department for fire expenditures. The Village Board reviews and makes final decisions on budgets for all Village departments.
- 5%-10% on payroll-related responsibilities
- 40%-50% on accounting-related duties (e.g., bills, ledgers)
- 10% on water/sewer billing for 750 customers (e.g., downloading of meter reading information, collection of monies). Approximately 20% of Village customers come into the Village office to pay their water/sewer bills and if applicable, late fees.

⁴ The Village offers the option of tax payment by credit card

- Remainder on other administrative duties (e.g., board meetings, minutes, selling deeds for grave lots, elections, processing payments for burials, selling landfill tickets,⁵ records management).

The Village Clerk –Treasurer’s office also has a part-time clerk whose primary duties include water /sewer billing, payroll processing and other administrative tasks, as needed. Typically the part-time clerk works 6-12 hours per week.

All vital records and dog and hunting licenses for the entire Town are handled by the Erwin Town Clerk’s office.

Town Clerk

The Town Clerk is elected for a four-year term. She has a full-time deputy clerk and for up to 32 weeks can utilize, as needed, the assistance of a part-time deputy clerk. The part-time deputy works, for example, during tax season, when the office collects and processes \$8.5 million in tax payments for 3,200 properties in the Town⁶, when quarterly water/sewer bills are collected, and during the period leading up to deer hunting season when demand for special permits is high.⁷

The Town Clerk estimates her own time is spent:

- 1 month a year – registrar-related duties, such as issuing death certificates for anyone who has died in the Town; marriage licenses, etc.
- 4 months a year – tax-collection related duties⁸
- 7 months a year – on a wide-range of Clerk duties (e.g., reviewing and checking abstracts; landfill tickets; dog licenses; hunting licenses; collection of all building permit monies; attending board meetings and taking minutes; assisting individuals who walk-in for assistance, records management).

In addition to supporting the Town Clerk, as needed, the Deputy Clerk assembles all bills for the Town, which average \$250,000 in a typical month. She also is responsible for the collection of monies for all building permits, timber harvesting, and other permits. Erwin’s policy and practice is to separate billing and collection for all Town-provided services, so that different offices bill and collect monies for the Town.

There is a significant flow of paper through the Town Clerk’s office, which staff members are interested in reducing through potential additional use of electronic technology. For example, if a resident pays his/her water/sewer bill through an online bank service, the bank issues the Town a check with the bill payer’s account number on it. However, since the office needs a paper bill

⁵ The Village usually sells about a dozen landfill tickets per month

⁶ Properties in the Town-outside-Village account for 2,500 parcels, and the Village for 700 parcels.

⁷ Although deer hunting season does not begin until about Thanksgiving, hunters come in early to obtain available special permits to hunt does. These licenses become available in early fall each year. The Town is one of a number of sources for conservation sporting licenses in Erwin.

⁸ Unlike the Village, the Town does not have credit card payments for taxes, but does have a agreement with a local bank to provide lockbox and related services.

to go with the bank documentation, the Town Clerk's office currently hand writes out a bill so that it has a complete paper trail. Electronic funds transfer is one option the Town Clerk's may seek to explore further in the future.

Some other paper demands on the office stem from County requirements. For example, even though the office has an electronic printout of payments made for County tax payments, which are part of the combined Town/County tax bill, the information has to be duplicated in three different manual ways to meet current County requirements.

Expenditures

Table 8 summarizes expenditures for the Village Clerk-Treasurer and Town Clerk's offices. The table does not include any monies budgeted for personnel under water and sewer, which are covered separately later in this report. The notes to the chart provide additional information about total compensation for key personnel.

TABLE 8

| Village & Town Clerks | Village | Town | Combined |
|----------------------------------|-----------------|------------------|------------------|
| Clerk | \$43,455 | \$57,433 | \$100,888 |
| Salary | \$25,715 | \$33,624 | \$59,339 |
| Benefits | \$17,740 | \$23,809 | \$41,549 |
| Deputy Clerks | \$4,037 | \$46,358 | \$50,395 |
| Salary | \$3,750 | \$24,209 | \$27,959 |
| Benefits | \$287 | \$22,149 | \$22,436 |
| Other Expenditures | \$160 | \$0 | \$0 |
| Equipment | \$1,500 | \$0 | \$1,500 |
| Contractual | \$16,000 | \$9,240 | \$25,240 |
| Total | \$65,152 | \$113,031 | \$178,183 |

Source: Village and Town

Notes to Table 8:

1. The Village Clerk-Treasurer's total compensation is \$47,900, which includes salary of \$30,160 and benefits of \$17,740. While most of the Village Clerk's salary is shown in Table 8, a small portion is budgeted to water (\$2,540) and sewer (\$1,905).
2. The part-time clerk in the Village office receives total compensation of \$5,813, including \$5,400 in salary and \$413 in benefits. A portion of her salary (\$1,650) and benefits (\$126) are budgeted to water, and do not appear in Table 8.
3. Village contractual expenses include the Village newsletter, as well as supplies, mailing costs, etc.

4. The Town Clerk's total compensation is \$77,433, including salary of \$53,624 and benefits of \$23,809. The portion of the Town Clerk's salary shown in Table 8 encompasses general clerk, tax collector and refuse collection administration responsibilities, and all of her benefits are shown in Table 8. Other portions of the Town Clerk's salary are budgeted to water (\$10,000) and sewer (\$10,000).

5. The fulltime Deputy Clerk's total compensation is \$47,153, including salary of \$26,085 and benefits of \$21,068. A portion of her salary is budgeted to water (\$8,000) and sewer (\$8,000). All other salary and benefits budgeted under Deputy Clerks in Table 8 are for the part-time deputy clerk.

Town Finance

Based on current budgets, the Town has three employees who spend time on the general finance function – the Town Manager, the Town Manager's administrative assistant, and the Bookkeeper to the Supervisor. (Outside of the services already described under Village Clerk-Treasurer, the Village has no comparable function.)

Almost all of the administrative assistant's total compensation is budgeted to this function, but only portions of the Town Manager⁹ and Bookkeeper's total compensation.

TABLE 9

| Town Finance | |
|------------------------------|------------------|
| Town Manager | \$23,785 |
| Salary | \$14,583 |
| Benefits | \$9,202 |
| Admin. Asst Town Mgr. | \$54,508 |
| Salary | \$41,457 |
| Benefits | \$13,051 |
| Bookkeeper | \$39,167 |
| Salary | \$16,728 |
| Benefits | \$22,439 |
| Contractual | \$8,420 |
| TOTAL | \$125,880 |

Source: Town of Erwin

⁹ See Table 20 for detailed information

Notes to Table 9

1. Both the Bookkeeper and the administrative assistant are budgeted to Interfund Transfers, which is the budget line used for Town Community Development expenditures.
2. The Bookkeeper's total compensation is \$69,167, including \$46,728 in salary and \$22,439 in benefits.
3. The Town Bookkeeper's salary (\$16,728) is budgeted under Interfund Transfer=Community Development. Bookkeeper also receives \$15,000 from Water fund and \$15,000 from Sewer fund. All the Bookkeeper's benefits (\$22,439) are budgeted under the General fund. Total cost is \$69,167.
4. The Assistant to the Town Manager and the Bookkeeper are budgeted under Interfund Transfers, which equates to Town Community Development.

Highway and Department of Public Works

Table 10 gives an overview of the personnel and services of the Town DPW and Highway and the Village DPW. Details on highway, water, sewer, stream management, and hydrofracking expenditures, revenues, and services follow below.

TABLE 10

| Overview of Village DPW, Town Highway & Wastewater Treatment Services | | | |
|--|---|--|-------------------------|
| <i>Personnel, Major Services and Equipment</i> | | | |
| | Village | Town | Combined |
| Personnel | | | |
| Superintendent | 1 | 1 | 2 |
| Deputy Superintendent | 1 | 1 | 2 |
| Machine Equipment Operators (MEO) / Laborers | 6 | 9 | 15 |
| Chief - Water / Wastewater Treatment / Stream Management | 1 Sewer Plant Operator 1 Water Plant Operator | 1 | 3 |
| Water / Wastewater Treatment Plant Stream Management Staff | 0 | 4 | 4 |
| Clerical | 1 PT for Sewer, 2 PT for Water (Village Clerk-Treasurer and Clerk) | 7 (PT, support from Town Employees) | 9 PT |
| Seasonal Staff - Highway (3 summer + 1 winter) | 0 | 4 PT | 4 PT |
| Seasonal Staff - Wastewater Treatment (summer) | 0 | 1 PT | 1 PT |
| Work detail from Camp Monteray Shock Facility | 8-12 workers, 5hr/wk | 8-12 workers, 5hr/wk | 8-12 workers 10hr/wk |
| | | | |
| Major Services Provided | | | |
| Municipal centerline miles - plow, sand, mow | 12.5 | 60 | 72.5 |
| Parking Lots - plow & maintain | 300 parking spots | | 300 parking spots |
| Road miles for County - plow and sand | 0 | 1.5 | 1.5 |
| Municipal sidewalk miles plowed | 26 | 0 | 26 |
| Miles of dikes and levees maintained | 0 | 4 | 4 |
| Parks | Mow Hodgemon Park Maintain Craig and Rand Ave. Park, other corner parks | 7 | 9+ parks |
| Trees | Care for 1200+ trees | | 1200+ trees |
| Cemetery | 1 | 2 | 3 |
| | | 25 burials per year | 25 burials/yr |

Appendix C

| | Village | Town | Combined |
|--------------------------------------|--|---|---|
| Water system | 3 wells, 2 water tanks, booster pump station10 miles water lines | 5 wells, 7 tanks, 400 hydrants52 miles water line in TOV: 3000 ft of water line in Campbell; serve 7 Corning plants with water | |
| | Serves 100% Village, 269 Village of Riverside customers, 15 customers and 1 school in Corning. | | 269 Riverside, 15 Corning, 1 school Corning |
| | Approx. 750 Village customers | Approx. 1957 water customers | Approx 2707 customers |
| | Town and Village water systems are connected and have been for past year. | | |
| | Village maintains the Craig Park Pool with assistance from the Town. | | |
| Sanitary sewer line | 11 miles sewer line | approx. 52 miles sewer line; serve 7 Corning plants with sewer | |
| | Serves 750 Village customers and 20 customers outside the Village. | Approx. 1732 sewer customers | |
| Meter Reading | All manual meters | Some radio read meters, planning to transition to 100% radio read meters. | |
| Operate wastewater treatment plant | Operate plant on 151 Kane Street | Operate plant on 5 Hamilton Street | |
| Traffic/street lamps | 54 | | |
| Maintenance for independent fire co. | Brian McCarthy provides maintenance for all Fire equipment. | | |
| | | | |
| Facilities | | | |
| Highway Garage | Highway garage on Bryan Street | Highway garage (Hamilton St) has warm/cold storage and office for State Trooper. Will belong to WWTP after new garage is completed. New highway garage will be located on Addison Rd. | |
| Equipment | | | |
| | | | |

Source: Town of Erwin, Village of Painted Post, Interviews with Town and Village employees

Highway

Highway expenditures and revenues for the Town and Village are shown in Tables 11A and 11B.

TABLE 11A

| Highway | Village | Town | Combined |
|------------------------------|------------------|--------------------|--------------------|
| Administration | \$57,784 | \$150,790 | \$208,574 |
| Salary | \$33,645 | \$103,080 | \$136,725 |
| Benefits | \$23,639 | \$45,810 | \$69,449 |
| Contractual | \$500 | \$1,900 | \$2,400 |
| General Repairs | \$586,318 | \$682,350 | \$1,268,668 |
| Salary | \$264,005 | \$259,202 | \$523,207 |
| Benefits | \$137,313 | \$93,148 | \$230,461 |
| Equipment | \$100,000 | \$0 | \$100,000 |
| Contractual | \$85,000 | \$330,000 | \$415,000 |
| Permanent Improvement | \$38,000 | \$90,000 | \$128,000 |
| Bridge Maintenance | \$0 | \$81,739 | \$81,739 |
| Salary | \$0 | \$47,728 | \$47,728 |
| Benefits | \$0 | \$29,011 | \$29,011 |
| Contractual | \$0 | \$5,000 | \$5,000 |
| Machinery | \$0 | \$251,210 | \$251,210 |
| Salary | \$0 | \$56,062 | \$56,062 |
| Benefits | \$0 | \$20,148 | \$20,148 |
| Equipment | \$0 | \$100,000 | \$100,000 |
| Contractual | \$0 | \$75,000 | \$75,000 |
| Garage | \$0 | \$30,000 | \$30,000 |
| Misc | \$0 | \$67,000 | \$67,000 |
| Snow Removal | \$15,000 | \$204,749 | \$219,749 |
| Salary | \$0 | \$88,092 | \$88,092 |
| Benefits | \$0 | \$31,657 | \$31,657 |
| Contractual | \$15,000 | \$85,000 | \$100,000 |
| Flood Control | \$0 | \$65,331 | \$65,331 |
| Salary | \$0 | \$59,331 | \$59,331 |
| Contractual | \$0 | \$6,000 | \$6,000 |
| Shade Trees | \$5,000 | \$0 | \$5,000 |
| Contractual | \$5,000 | \$0 | \$5,000 |
| Cemetery | \$3,000 | \$1,500 | \$4,500 |
| Contractual | \$3,000 | \$1,500 | \$4,500 |
| Street Lighting | \$80,400 | \$108,100 | \$188,500 |
| Contractual | \$80,400 | \$108,100 | \$188,500 |
| TOTAL | \$785,502 | \$1,732,769 | \$2,518,271 |

Notes to Table

1. Village reports \$299,250 in highway salaries but only \$245,620 is budgeted for personal services under the highway fund.
2. Benefits are calculated by percentage of salary budgeted to each function. The Town Highway Superintendent's General fund benefits are shown entirely under Administration.
3. The Town Highway Supt. salary is budgeted from the General fund, with \$50,167 budgeted under Highway Administration and \$13,571 budgeted for Flood control. The

Highway Supt. also receives \$8,500 from the Stream Management fund. Benefits are budgeted as follows: \$22,020 from the General fund and \$6,354 from the Stream Management fund. Total cost is \$100,612.

4. The Town Deputy Supt. Of Highway's salary is budgeted from the General fund (\$52,913) and from the Stream Management fund (\$8,000). Benefits are budgeted from the General fund (\$23,790) and the Stream Management fund (\$5,413). Total cost is \$90,116.

5. The Town Bookkeeper to the Highway Supt. is budgeted from the General fund under the Executive category (\$9,214) and under the Clerk category (\$200). The Bookkeeper also receives \$13,000 from the Water fund and \$13,000 from the Sewer fund. All benefits are budgeted from General fund (\$13,844). Total cost is \$49,258.

6. Town General Repairs, including salary and benefits, are budgeted under the Town-Outside-Village Highway fund.

7. Town Bridge Maintenance, including salary and benefits, is budgeted under the General Highway fund.

8. Personal service costs of Shade Trees, Cemeteries, and Street Lighting are included in the salaries listed in other service areas. The wage-benefit information did not detail the breakdown of salaries from smaller service areas.

TABLE 11B

| Revenues | Village | Town |
|----------------------------|-----------------|-----------------|
| CHIPs Revenue | \$38,000 | \$90,000 |
| Cemeteries | \$7,000 | \$0 |
| Sale of Lots | \$3,000 | \$0 |
| Cemetery Services | \$4,000 | \$0 |
| Intergov't Services | \$21,145 | \$0 |
| Total | \$66,145 | \$90,000 |

Note to chart

1. Intergovernmental services include revenue for general services, police and fire protection services.

Water

Water expenditures and revenues are summarized in tables 12A and 12B.

TABLE 12A

| Water | Village | Town | Combined |
|-----------------------------|------------------|------------------|--------------------|
| WWTP Staff | \$77,778 | \$192,002 | \$192,002 |
| Salary | \$54,912 | \$140,019 | \$140,019 |
| Benefits | \$22,866 | \$51,983 | \$51,983 |
| Water Administration | \$25,556 | \$86,000 | \$86,000 |
| Salary | \$25,430 | \$86,000 | \$86,000 |
| Benefits | \$126 | \$0 | \$0 |
| Equipment | \$7,500 | \$101,000 | \$108,500 |
| Contractual | \$114,000 | \$430,000 | \$544,000 |
| Other Expenditure | \$0 | \$100,000 | \$100,000 |
| TOTAL | \$224,834 | \$909,002 | \$1,030,502 |

Notes to chart

1. In the town, the Water WWTP Chief is budgeted under WWTP Staff but in the Village, the Water Superintendent is budgeted under Water Administration.

TABLE 12B

| Water Revenues | Village | Town | Combined |
|---------------------------------|------------------|--------------------|--------------------|
| Metered Sales | \$230,000 | \$1,000,000 | \$1,230,000 |
| Interest & Penalties | \$5,000 | \$0 | \$5,000 |
| Sales to Other Gov't | \$52,000 | \$0 | \$52,000 |
| TOTAL | \$287,000 | \$1,000,000 | \$1,287,000 |

Notes to chart

1. \$17,000 if the Village's revenue is from water sales to the Town of Erwin. Therefore, this revenue would not transfer in the event of a consolidation or dissolution. Rather, the cost would remain in the town of Erwin.

The Town of Erwin has five fulltime water and waste water treatment employees, including the chief. There are seven Town employees that provide part time clerical support for the water and sewer operations. There is also one part time employee who works in the summer, as needed. The water system includes 5 wells, 7 tanks, 400 hydrants, 52 miles of waterline in the TOV and 3,000 feet of waterline in the Town of Campbell. The water capacity is 2.5 million gallons per day, but average flow is only 400-500 thousand gallons per day. There are some radio-read meters in the TOV and there is the intention to switch to 100% radio-read meters in the future to allow for a faster, less expensive reading process. Erwin serves about 1960 water customers, sending out postcard notices each quarter. Erwin also serves seven Corning plants with water and sewer. The water rate in the Town is \$1.50 per 100ft³, plus a minimum baseline charge per quarter.

The Village water system is overseen by the Superintendent and has one water plant operator. The Village clerk-treasurer and part time clerk provide administrative support. The Village DPW maintains the water systems, which consists of 3 wells, a booster pump station, 2 tanks and 10 miles of waterlines. The Village DPW maintains Craig Park Pool with assistance from the Town.

The DPW also contracts with the Village of Riverside to provide repairs and maintenance. The Village water system is in need of \$4-5 million of improvements, including replacing 12000ft of 4" water mains with 6"-8" water mains.

The water capacity is 2.5 millions gallons per day but the average use is 260 thousand gallons per day. The Village has 750 water customers in the Village, 269 faucet customers in the Village of Riverside, 15 customers and one school in Corning. 20% of Village water customers pay their water bills in person. The Village clerk spends 10% of her time on water services. The water rate in the Village is \$1.77 per 100ft³ with a minimum baseline charge of \$15 per quarter. The water rate charged for Riverside is \$1.44 per 100ft³

The Village water quality is lower than that of the Town water. The Village water contains more manganese. As a result, the GLW (Corning Glass) does not want to use the Village water.

The Town and Village water systems have been connected since 2010.

Water Sales

Both municipalities have recently been approved to sell water to be used in hydrofracking in Pennsylvania.

The Town received authorization from the Susquehanna River Basin Commission (SRBC) to sell up to 400,000 gallons per day. Since September 2010, Erwin has been selling up to 100,000 gallons per day to Shell (formerly East Resource Management) from a site at the Town's cold storage facility on County Rt. 73. The Town could sell more water but Shell cannot provide enough trucks to transport more water at this time. The Town has discussed building a rail system to transport water, but that is several years away. The Town also has the capacity to sell more water than currently authorized, as the Town water capacity is 2.5 million gallons per day but the average daily flow is 400-500,000 gallons per day. Monthly revenues average \$30,000 and revenues through March totaled about \$150,000. Revenues will be used to make improvements to infrastructure such as wells, water pumps, and radio-read meters. Revenues could also be used for the rail system, were those plans to go forward.

The Village received approval from the SRBC to sell up to .5 million gallons per day to each of two companies, Shell and Triana Energy. The Village would have the capacity to sell more than that in the future if approved, as the water capacity is 2.5 gallons per day but average flow is only 260,000-300,000 gallons per day. The amount of water that each company will be able to purchase and transport is unknown at this time. The Village's preferred method of transport would be rail and there has been discussion with a developer, the Myles Group, to develop infrastructure improvements to the former Dresser Rand foundry site to include to railroad sidings. The Village owns the Foundry, which is controlled by a local development corporation. The board of the local development corporation includes the Village Mayor, Ronald Yorio and

Jack Benjamin. It is likely that Shell will wait to purchase water from the Village until the railroad infrastructure is in place. At this point, the Village has signed a letter of intent with both companies and has negotiated a price with Shell. The Village hopes to utilize water revenues to upgrade its aging water system.

The Town and Village currently have a gentleman's agreement to sell water at the same price of \$14.25 per 1000 gallons.

State law currently states that Towns may only appropriate water sale revenue for water district items. Cities and villages are exempt from this and can use water sale revenue for general fund appropriations.

Sewer

TABLE 13A

| Sewer | Village | Town | Combined |
|-----------------------------|------------------|------------------|------------------|
| WWTP Staff | \$75,884 | \$226,137 | \$226,137 |
| Salary | \$53,318 | \$149,068 | \$149,068 |
| Benefits | \$22,566 | \$77,069 | \$77,069 |
| Sewer Administration | \$9,000 | \$84,000 | \$84,000 |
| Salary | \$9,000 | \$84,000 | \$84,000 |
| Benefits | \$0 | \$0 | \$0 |
| Equipment | \$9,500 | \$20,000 | \$20,000 |
| Contractual | \$100,000 | \$438,000 | \$438,000 |
| TOTAL | \$194,384 | \$768,137 | \$768,137 |

Notes to chart

1. In the town, the Sewer WWTP Chief is budgeted under WWTP Staff but in the Village, the Sewer Superintendent is budgeted under Sewer Administration.

TABLE 13B

| Sewer Revenues | Village | Town | Combined |
|---------------------------------|----------------|----------------|-----------------|
| Sewer Rents | 225500 | 500000 | 500,000 |
| Special Sewer Charges | 108000 | 0 | 0 |
| Interest & Penalties | 4000 | 0 | 0 |
| TOTAL | 337,500 | 500,000 | 500,000 |

As noted in the section on water, the Town of Erwin has five fulltime water and waste water treatment employees, including the chief. There are seven Town employees that provide part time clerical support for the water and sewer operations. There are 52 miles of sewer line. The waste water treatment plant had improvements done in 2000. There are about 1730 sewer customers in the TOV. The 7 Corning plants are also served by the Erwin sewer operations. The average flow is 700,000 gallons per days. The capacity is 1.75 million gallons per day. The sewer rate is \$32 per house, per quarter.

The Village sewer operations are overseen by the Superintendent. There is one waste water treatment plant operator and the Village clerk-treasurer does the sewer administration work. The Village serves 750 sewer customers in Painted Post as well as 20 out-of-district commercial sewer customers. The sewer rates are \$1.15 per 100ft³. The average flow is 100,000 gallons per days. The capacity is 500,000 gallons per day.

The Village owes \$95,000 on the sewer improvements done in 2000. The charge began being listed on the sewer bill in 2005 or 2006.

Stream Management

TABLE 14

| Stream Management | Town |
|--------------------------------|-----------------|
| Stream Management Staff | \$60,397 |
| Salary | \$19,657 |
| Benefits | \$40,740 |
| Contractual | \$10,000 |
| Other Expenditures | \$0 |
| TOTAL | \$70,397 |

Notes to chart

1. Stream management work is done by highway staff (Supt., Deputy Supt. and MEOs.
2. The Highway Superintendent, Deputy Supt. and one MEO receive salary budgeted from the Stream Management fund. All other MEOs that work stream management only receive retirement and social security benefits from the Stream Management fund.
3. The Village does not have a Stream Management.

Police

Police and public safety expenditures are shown in Table 15.

TABLE 15

| Police & Public Safety | Village | Town | Combined |
|-----------------------------------|------------------|----------------|------------------|
| Chief | \$86,068 | \$0 | \$86,068 |
| Salary | \$57,066 | \$0 | \$57,066 |
| Benefits | \$29,002 | \$0 | \$29,002 |
| Police Officers | \$183,954 | \$0 | \$183,954 |
| Salary | \$121,738 | \$0 | \$121,738 |
| Benefits | \$62,216 | \$0 | \$62,216 |
| Crossing Guard | \$0 | \$4,844 | \$4,844 |
| Salary | \$0 | \$4,500 | \$4,500 |
| Benefits | \$0 | \$344 | \$344 |
| Contractual | \$27,675 | \$5,000 | \$32,675 |
| TOTAL | \$297,697 | \$9,844 | \$307,541 |

Notes to chart

1. The crossing guard's salary and benefits are budgeted from the General TOV fund.

The Town of Erwin is served by the County Sheriff and State Troopers. An office for is maintained at the highway garage for the use of the State Troopers.

The Village of Painted Post is served by the Painted Post Police Department. There three full time police officers and five part time officers. The shifts are 7am-3pm, 3pm-11pm and 11pm-7am. About 15-16 shifts per week must be covered by part time officers, although there have been efforts to reduce the number of shifts covered by part time staff by allowing part time employees being called in only to cover vacation and sick leave.

The duties of the Village police include:

- Assisting Rural Metro (the EMS providers) in some instances
- Giving parking tickets (6000-8000 per year)
- Investigation of crime
- Business checks (15-20 each night)
- Open car locks (Average 3 per week)
- Vacation checks (residents call to request)
- Provide cover for Colonial Days (4 day Village festival)
- Prisoner transfers to Bath (only about one per month)

The State Troopers also provide services in the Village when necessary.

Table 16 gives a summary of the yearly calls received by the Village Police Department.

TABLE 16

| Painted Post Police Department Summary of Yearly Calls | | | | | | | |
|---|-----------------|-------------------|------------|-------------------------------------|-----------------|-----------|-----------------|
| Year | Traffic Arrests | Penal Law Arrests | Complaints | Assistance/ Services Rendered | Parking Tickets | Accidents | Cases Adopted** |
| 2009* | 227 | 121 | 552 | 699 | 607 | 54 | 5 |
| 2010 | 140 | 149 | 532 | 703 | 274 | 51 | - |

Source: Painted Post Police Department

* Month of July for 2009 is missing

** Cases Adopted is only reported through April 2009. Not reported for 2010.

The Police Department reports that property crime and car larcenies have been increasing. Tables 17A and 17B summarize the violent and property crime incidences in Steuben County broken down by the agency that responded. In 2009 and 2010, the Painted Post PD responded to 7% and 4% of total incidents in the county.

TABLE 17A

| Uniform Crime/Incident-Based Reporting for Steuben County - 2009 | | | | |
|---|------------------|-------------------|-------------------|----------------------|
| Agency | # Violent Crimes | # Property Crimes | # Total Incidents | % of Total Incidents |
| Addison P.D. | 6 | 17 | 23 | 2% |
| Bath P.D. | 9 | 140 | 149 | 11% |
| Canisteo P.D. | 6 | 46 | 52 | 4% |
| Caton P.D.* | 0 | 0 | 0 | 0% |
| Corning City P.D. | 58 | 356 | 414 | 30% |
| Hammondsport P.D. | 0 | 6 | 6 | 0% |
| Hornell City P.D. | 11 | 153 | 164 | 12% |
| Painted Post P.D. | 2 | 89 | 91 | 7% |
| Wayland P.D. | 0 | 25 | 25 | 2% |
| Steuben County Park P.D. | 0 | 2 | 2 | 0% |
| Steuben County Sheriff | 0 | 77 | 77 | 6% |
| Steuben County State Police | 42 | 354 | 396 | 28% |
| County Total | 134 | 1,265 | 1,399 | 100% |

Source: New York State Division of Criminal Justice Services

*Caton Town PD began reporting in September 2009.

TABLE 17B

| Uniform Crime/Incident-Based Reporting for Steuben County - 2010 | | | | |
|---|-------------------------|--------------------------|--------------------------|-----------------------------|
| Agency | # Violent Crimes | # Property Crimes | # Total Incidents | % of Total Incidents |
| Addison P.D. | 4 | 57 | 61 | 3% |
| Bath P.D. | 17 | 205 | 222 | 12% |
| Canisteo P.D. | 3 | 43 | 46 | 2% |
| Caton P.D. | dnr | dnr | dnr | - |
| Cohocton Town PD** | 3 | 12 | 15 | 1% |
| Corning City P.D. | 51 | 398 | 449 | 23% |
| Hammondsport P.D. | 0 | 17 | 17 | 1% |
| Hornell City P.D. | 19 | 157 | 176 | 9% |
| Painted Post P.D. | 2 | 74 | 76 | 4% |
| Wayland P.D. | 0 | 27 | 27 | 1% |
| Steuben County Park P.D. | 0 | 3 | 3 | 0% |
| Steuben County Sheriff | 21 | 257 | 278 | 15% |
| Steuben County State Police | 43 | 500 | 543 | 28% |
| County Total | 163 | 1,750 | 1,913 | 100% |

Source: New York State Division of Criminal Justice Services

* Caton P.D. did not report in 2010.

** Cohocton Town PD began reporting in February 2010.

The Police department owns two vehicles, one marked car (2007 Jeep Cherokee with 94,000 miles) and one unmarked car (2000 car with 75,000 miles).

Fire

There are four distinct fire areas served by three departments in the Town and Village. The Town has two fire districts, Coopers Plain Long Acres (CPLA) and Forest View Gang Mills (FVGM), which cover their own areas. The Town contracts with both CPLA and FVGM to cover the Town's fire protection district. The Village has a volunteer fire department that serves the Village. There is a Fire Council that, while having no authority over the separate departments, is a forum for communication. It provides opportunities for shared services, joint training, and joint grant applications. The Town pays for the Fire Council facilitator, Glenn Miller, with whom it has a three year contract. Neither municipality has dispatch services.

Table 18 shows the Fire service expenditures for both municipalities.

TABLE 18

| Fire | Village | Town | Combined |
|---------------------------|-----------------|------------------|------------------|
| Mechanic | \$1,189 | \$0 | \$1,189 |
| Salary | \$1,000 | \$0 | \$1,000 |
| Benefits | \$189 | \$0 | \$189 |
| Contractual | \$76,800 | \$596,680 | \$673,480 |
| Other Expenditures | \$0 | \$0 | \$0 |
| TOTAL | \$77,989 | \$596,680 | \$674,669 |