

Village of Painted Post and Town of Erwin
Shared Services/Consolidation Study Committee

August 18, 2011

Present: William Hallinan, Bill Wood, Chuck Stebbins, Joe Reilly, Philip Roche, Wes Strzegowski, Bill Scheidweiler, Charles Zettek (CGR)

Resource: Chelsea Robertson, Roz Crozier, David Erwin

Mr. Roche called the meeting to order at 5:32.

The minutes from July 7, 2011 will be emailed to committee members before the next meeting.

Mr. Roche supplied the handout and reviewed, "Options for Police". He noted this is a unique area because the Town of Erwin does not have a police force and therefore shared services are not an option, only consolidation or dissolution.

Questions:

Mr. Hallinan was curious where the data had come from on page 9, "Police Options Under Consolidation (3)", Note-A town-wide P.D. appears to have little support. Through conversations with community members, Mr. Roche found that in the past the police force in the Town of Erwin had been discontinued leaving a reluctance to create one again.

Mr. Reilly would like to know if there is a possibility of compiling a report similar to page 3 including the Sherriff's Department and the New York State Police.

Chief Helm reported that 911 police dispatch data would be available, but that would not include walk up complaints or phone referrals. He also stated that The New York State Police would not have town by town information. Mr. Zettek added that CGR also found that specific information was very hard to obtain from the NYSP.

Mr. Strzegowski questioned why there was no data pertaining to police vehicles and how often they are upgraded. Mr. Hallinan agreed that police vehicles and buildings need to be included in the chart on page 4. Chief Helm also informed the committee that the patrol units are replaced every four years.

Mr. Roche noted that since West High School will no longer have a resource officer in the school, the duties of the Village Police Department will change. More data will be provided next month

Mr. Reilly distributed and reviewed a study of Water/Sewer/DPW/Highway Department. The recommendation by this committee for all of these departments is Consolidation, which would result in an estimated 25% savings in the first year and could reach 30-35% in years following. He also noted that there will be smaller issues to deal with if Consolidation is chosen, such as Village sidewalks and the cemetery.

Mr. Roche questioned whether the major capital upgrades needed for the Village Water Plant warrant closing it altogether.

Mr. Reilly explained that creating water districts will help lessen the cost burden on the Village as their water mains will need to be replaced whether any changes are made or not. The Town water supply has the ability to maintain the Town and Village. Since the Village operates at a lower pressure than the Town, the option of relying solely on the Village sending water to the Town is impossible unless all wells were shut. Consolidation would not eliminate the potential to sell water from any of the districts created, the capacity is there.

Mr. Roche distributed and reviewed "Options for Fire". Note on page 5: ISO rating is the firefighting ability of the department based on a scale of 1-10, 1 being the best. These ratings impact homeowners insurance rates. In both dissolving the Village Fire Department options, there would be no service impact (on paper). A concern of centralizing the Fire Department is losing firefighters. The Village firefighters identify with the community and may not continue to volunteer their service.

Mr. Zettek would like to revisit the DPW topic and introduce some questions that would need to be researched and answered before a consolidation decision is made. Some special district and service issues include: leaf/brush pickup, street lighting, street sweeping/cleaning, Village sidewalks and parking lots.

Mr. Zettek distributed and reviewed the "Fiscal Impact Projections" and the "Village of Painted Post and Town of Erwin-Expenditure, Levy and Assessed Value Trends & Projections". These charts and graphs were reviewed in order to summarize all information received thus far in comparable form.

*All handouts are posted as part of the monthly minutes. *

During next month's meeting, sub-committee members need to narrow down their findings/options and come up with one recommendation.

The next meeting will be **September 22, 2011 from 5:30-7:00** at the Village Hall.

Motion to adjourn by Mr. Roche, second by Mr. Hallinan. All voted in favor. Motion passed. Meeting adjourned at 7:10.

**Village of Painted Post – Town of Erwin Shared
Services/Consolidation Study**

Options for Police
Subcommittee Summary of Key Points –
8/18/11

Baseline PP Police Data (1)

- ▶ Current Staffing
 - ▶ FT Chief
 - ▶ FT Sergeant
 - ▶ FT Patrol Officer
 - ▶ 4 P.T. – total part-time budget = \$12,500 = ~.3 FTE
 - ▶ **TOTAL = 3.3 FTE**
 - ▶ Current Coverage
 - ▶ 6 Day Shifts
 - ▶ 7 Evening Shifts
 - ▶ 2 Night Shifts
 - ▶ **TOTAL = 15 Shifts/Week**
-

Subject to further revisions.

Baseline PP Police Data (3)

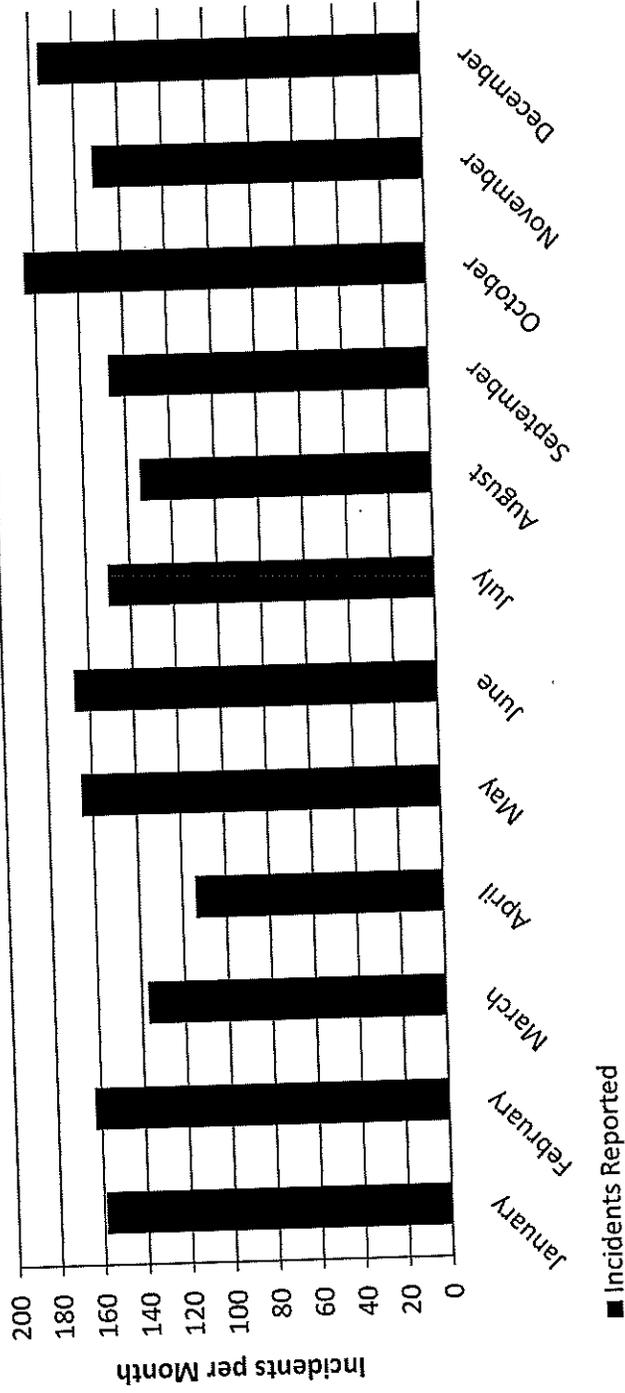
Painted Post Police Department							
Summary of Calls/Police Events per Year							
Year	Traffic Arrests	Penal Law Arrests	Complaints	Assistance/ Services Rendered	Parking Tickets	Accidents	Total Police Events
2009*	227	121	552	699	607	54	2260
2010	140	149	532	703	274	51	1849

Source: Painted Post Police Department

* Month of July for 2009 is missing

Baseline PP Police Data (4)

Painted Post Police Department
Incidents Reported by Month



Incident counts include: Traffic arrests, penal law arrests, complaints, assistance/services rendered, parking tickets and accidents.

Subject to further revisions.

Baseline PP Police Data (2)

Painted Post Police Department	
Budget 2010-11	
TOTAL Salaries & Longevity	\$205,315
Personal Services	\$130,970
Chiefs Salary	\$64,500
Longevity Bonuses	\$2,200
Personal Services Erwin Court	\$7,645
TOTAL Benefits	\$91,218
Medical/Soc. Sec./Retirement Benefits	\$82,991
Clothing Allowance & Maintenance	\$3,600
Other Personal Service Benefits	\$4,627
TOTAL Equipment	\$0
TOTAL Contractual	\$27,675
Equipment & Supplies	\$22,950
Uniforms	\$4,725
GRAND TOTAL Police Department	\$324,208
Notes:	
1. Excluding benefits, the police budget reflects \$238,053 in expenses. The actual Village budget allocates \$232,990 to Police.	
2. The benefits shown are based on Village personnel data	

Subject to further revisions.

Baseline Data for Village and Town

Village of Painted Post and Town of Erwin 2010/11 Budgets			
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
Town Court Services	\$7,645	\$0	\$7,645
Police Contractual	\$27,675	\$5,000	\$32,675
Crossing Guard	\$0	\$4,844	\$4,844
Salary	\$0	\$4,500	\$4,500
Benefits	\$0	\$344	\$344
Animal Control Contractual	\$0	\$11,500	\$11,500
TOTAL	\$305,342	\$21,344	\$326,686
Notes to chart			
1. The crossing guard's salary and benefits are budgeted from the General			
* Chief and Officers costs shown are from Wage and Benefit data, and are less than Village Budget.			

Police Options Under Consolidation(1)

- ▶ Have no dedicated Police force – rely on Sheriff and State police
- ▶ Savings: \$325,000/yr local property taxes
- ▶ Costs: Potential increase in county taxes if Sheriff increases staff to compensate
- ▶ Service Impact: No local patrol, reduced response time – impact depends on how Sheriff provides service

Police Options Under Consolidation(2)

- ▶ Keep Police force as is – charge costs to a Town Police Protection District in former Village Boundaries
 - ▶ Savings: Assume current costs for financial projections.
Potential for reduced total costs if:
 - ▶ Police personnel costs are renegotiated upon Village dissolution or
 - ▶ Town contracts with Sheriff at lower cost to provide dedicated Sheriff service
 - ▶ Costs: Assume current costs but if coverage expanded will likely increase costs
 - ▶ Service Impact: No service impact if current coverage is retained.
 - ▶ Note – will require special state legislation for a district
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Police Options Under Consolidation(3)

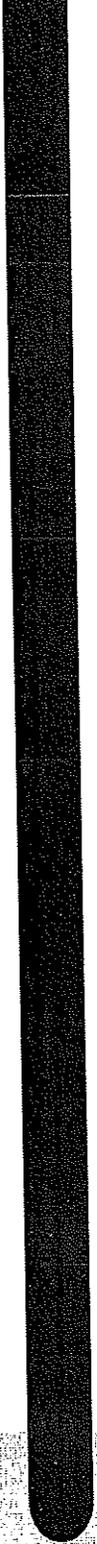
- ▶ Create Town-wide Police Force
- ▶ Savings: Depends on size of Town P.D. Savings unlikely unless:
 - ▶ Police personnel costs are renegotiated upon Village dissolution or
 - ▶ Town contracts with Sheriff at lower cost to provide dedicated Sheriff service
- ▶ Costs: Assume current costs but if coverage expanded will likely increase costs
- ▶ Service Impact: Unless current Village force is increased, spreading the current one patrol car over the whole town will significantly reduce patrol coverage and response time
- ▶ Note – A town-wide P.D. appears to have little support

Police Options Under Consolidation(4)

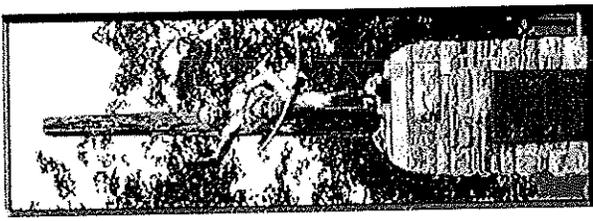
- ▶ Create An Expanded Police Protection District in the higher density/commercial area west of the Village
 - ▶ Savings: Depends on size of force. A reasonable approach would be to return to one car on 24/7 patrol = the 2009/10 Village budget. Total cost = ~\$400,000. Also – see other cost savings options.
 - ▶ Costs: See above. Spreading a \$400,000 department across a larger tax base would reduce property tax burden in Village and add costs to the new district members outside the Village. Probably in the range of \$2.00/\$1,000.
 - ▶ Service Impact: Could increase coverage to 24/7 although patrol car would be in larger area. May reduce response time in former Village but increase response time in TOV.
 - ▶ Note – will require special state legislation for a district and voter approval to expand beyond the Village
-

red. 1/5/11

Village of Painted Post & Town of Erwin Study

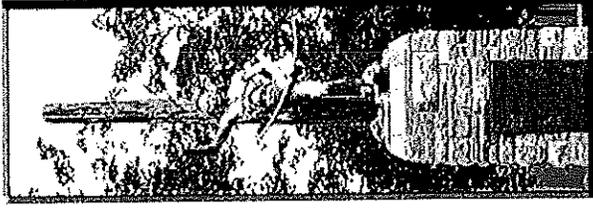


- Committee to review:
 - Water
 - Sewer
 - Department of Public Works
 - Highway Department
- Committee Members
 - Joe Reilly (Chairperson)
 - William Hallinan
 - Mike McCaig

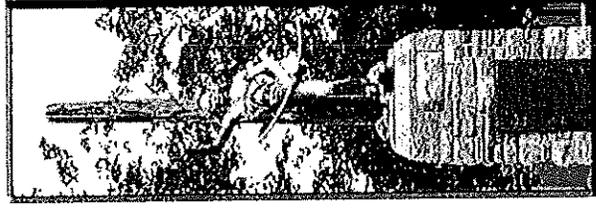


Village of Painted Post & Town of Erwin Study

- Committee was chartered to
 - Review the Operational responsibilities and associated costs for both the Village and Town.
 - Make a recommendation as to whether the Village and Town should
 - Share certain services
 - Consolidate certain services and/or functional departments
 - Consolidate the two governments where the reviewed functions would merge



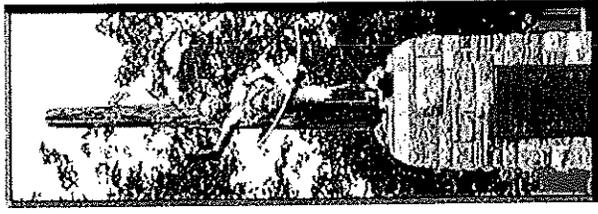
Village of Painted Post & Town of Erwin Study



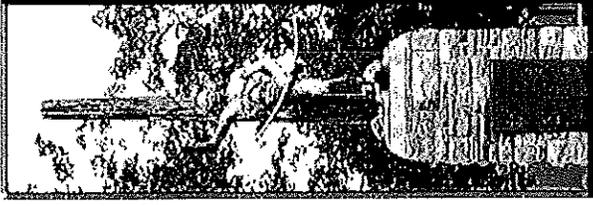
- Assumptions
 - Capital Upgrade will be mandated at some point in the near future for the Village Water Plant
 - Estimate of \$4.0M several years ago to upgrade infrastructure to comply with GOVT standards
 - Potential revenue from Village water sales can be allocated outside of water district
 - Erwin and Painted Post could use the same Water and Sewer facility with minor capital requirements

Village of Painted Post & Town of Erwin Study

- Assumptions (cont'd)
 - Majority of equipment / assets are not fully utilized by Town and Village
 - Shared use of equipment does occur however not frequently
 - Unique responsibilities differ from Village and Town (i.e. sidewalk plowing, parking lot plowing, preparing cemetery lots)
 - Village Taxable Assessed Value will remain flat while the Town TAV will continue to trend parallel with Town Tax Levy



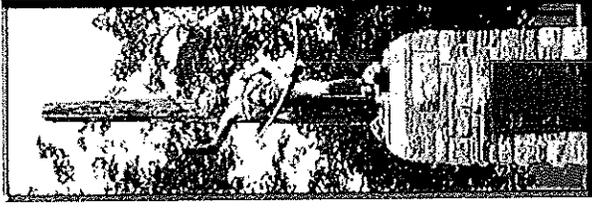
Village of Painted Post & Town of Erwin Study



- Major Responsibilities for Town:
 - Roads 61.5 Miles (Centerline)
 - Water Pipe 52.0 Miles
 - Sewer Pipe 52.0 Miles
 - Wells 5
 - Tanks 7

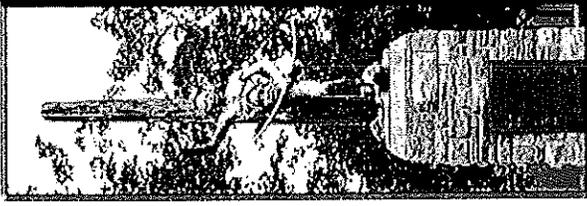
Village of Painted Post & Town of Erwin Study

- Major Responsibilities for Village:
 - Roads 12.5 Miles (Centerline)
 - Water Pipe 10.0 Miles
 - Sewer Pipe 11.0 Miles
 - Wells 3
 - Tanks 2
 - Booster Tank 1



Village has some unique responsibilities (plowing and cemetery plots)

Village of Painted Post & Town of Erwin Study



Headcount

	TOWN	VILLAGE	Totals
WWTP	5.5	2	7.5
HIGHWAY	11	8	19
Totals	16.5	10	26.5

Responsibilities

DPW	TOWN	VILLAGE
Highway Miles	61.5	12.5
Parks	7	3
Cemeteries	2	1

Wages & Benefits

	Town	Benefits	Village	Benefits
Highway	\$1,500,800	\$202,936	\$564,520	\$161,412
Sewage	\$650,620	\$77,069	\$199,200	\$22,566
Sanitation	\$6,036		\$37,000	
Water	\$751,000	\$51,983	\$248,430	\$22,992
Total	\$2,908,456	\$331,988	\$1,049,150	\$206,970
	\$3,240,444		\$1,256,120	

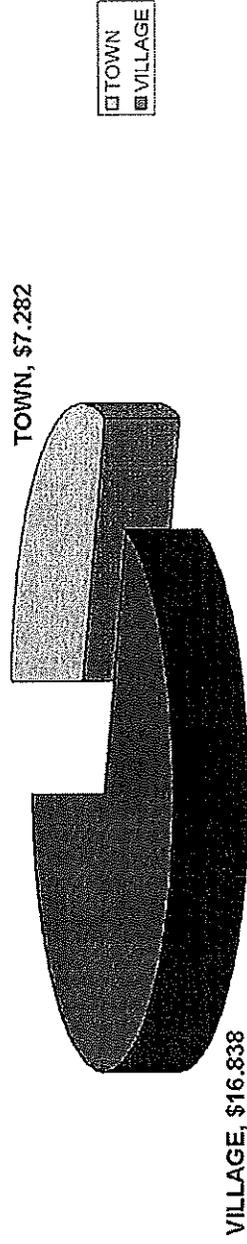
Responsibilities

WWTP	TOWN	VILLAGE
Wells	5	3
Tanks	7	2
Water Line (Miles)	52	10
Sewer Line (Miles)	53	11

Benefits in Village vs. Town are disproportionate

Village of Painted Post & Town of Erwin Study

Rate/\$1000 Assessed Value - Town vs Village
(Estimate)

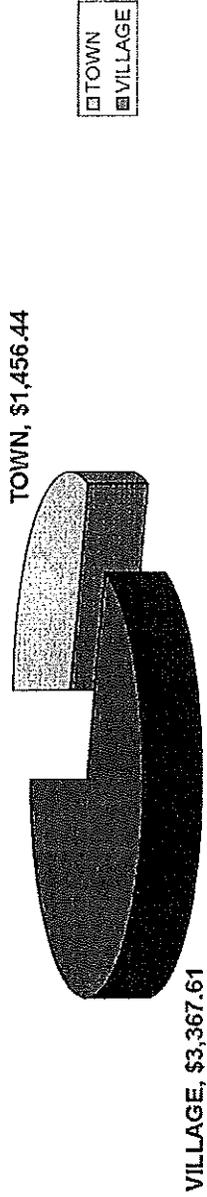


Village Tax is 2.3X higher for similar DPW and Water services



Village of Painted Post & Town of Erwin Study

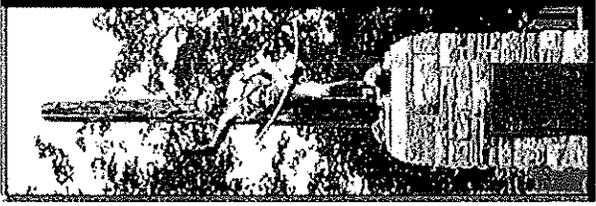
Taxes on Assessed Property of \$200,000.00
(Estimate)



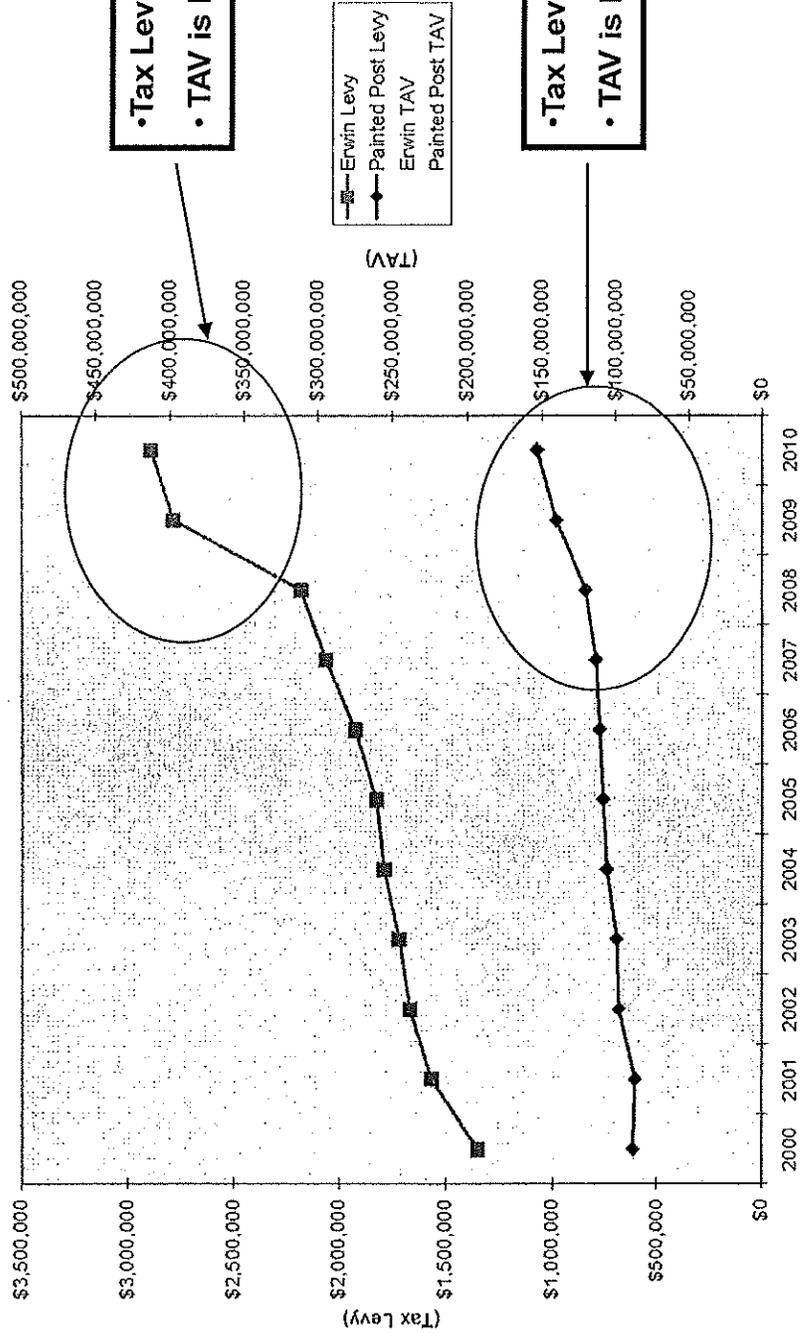
Village Tax is 2.3X higher for similar DPW and Water services



Village of Painted Post & Town of Erwin Study



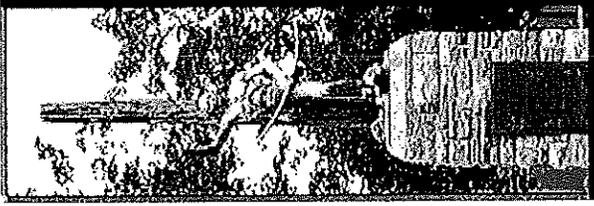
Tax Levy and Taxable Assessed Value (Historical Trend)



• Tax Levy increasing
• TAV is INCREASING

• Tax Levy increasing
• TAV is FLAT

Village of Painted Post & Town of Erwin Study



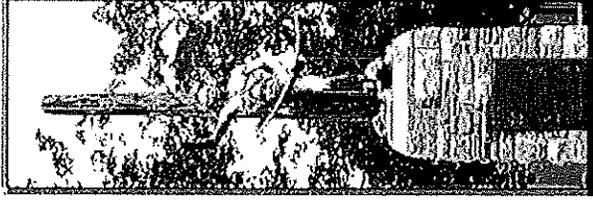
Assets	Town	Cost New	Village	Cost New
Dump w/Plow	5	\$415,569	3	
Dump	9	\$1,019,729		
Pickup/Pass Vehicle	9	\$223,107	4	
Sweeper	1	\$180,000	1	
Sewer Truck	1	\$150,000	1	
Grader	1	\$15,000		
Roller	1	\$7,500		
Giant Vac (Leaves)	2	\$14,000		
Loader	2	\$254,464		
Tractor w/mower	1	\$55,000	2	
Excavator	1	\$200,000		
Backhoe w/bucket	1	\$92,657	1	
Trailers	8	\$95,790		
		\$2,722,816		\$0

Village data incomplete / Town data from NYMIR Schedule of Vehicle Report

Village of Painted Post & Town of Erwin Study

- Recommendation (Water)
 - Consolidate Water Departments
 - Consistent with the committee reviewing Infrastructure and Facilities
 - Town and Village utilize between 10% and 20% of pumping capacity
 - Eliminates risk of major capital upgrade (\$4M-5M) to Village Water Plant
 - Minor capital upgrade will be required to connect Town and Village water supply

x



Village of Painted Post & Town of Erwin Study

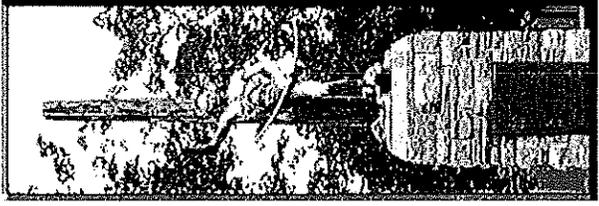
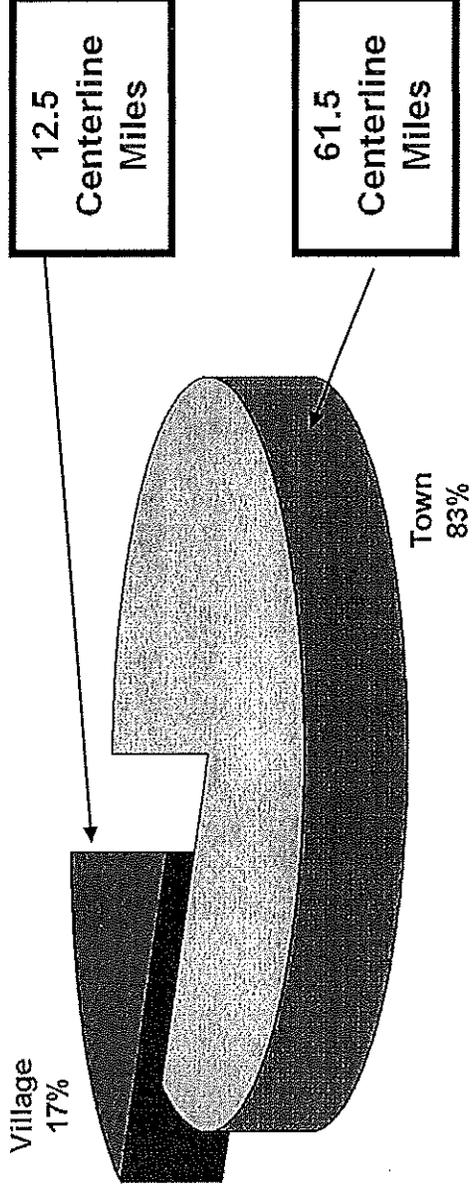


- **Recommendation (Sewer)**
 - Consolidate Sewer Departments
 - Consistent with the committee reviewing Infrastructure and Facilities
 - Town and Village sewer processing capacity is under-utilized
 - Village sewage can be processed by Town
 - Eliminates additional watershed requirements for Village at \$30K / year
 - Engineering Costs and Infrastructure upgrade will be required to connect Town and Village sewer systems



Village of Painted Post & Town of Erwin Study

- Recommendation (DPW / Highway Dept)
 - Consolidate DPW and Highway Departments
 - Elimination of Unique Responsibilities
 - Increased utilization of equipment



**Village of Painted Post – Town of Erwin Shared
Services/Consolidation Study**

Options for Fire
Subcommittee Summary of Key Points –
8/18/11

Town and Village Fire Department Costs

Department	Description	Town 2011 Budget	Village 2010-11 Budget	Combined Budget
FIRE PROTECTION				
Village (A Fund)	Fire Protection P.S. (Mechanic)	\$0	\$2,250	\$2,250
Village (A Fund)	Fire Protection C.E.	\$0	\$76,800	\$76,800
CPLA FD (SF1 Fund)	Fire Contracts	\$136,500	\$0	\$136,500
FVGM FD (SF2 Fund)	Fire Contracts	\$384,445	\$0	\$384,445
FVGM Fire Protection District 423 (SF3 Fund)	Fire Contracts	\$33,235	\$0	\$33,235
CPLA Fire Protection District 423 (SF5 Fund)	Fire Contracts	\$42,500	\$0	\$42,500
	TOTAL FIRE PROTECTION	\$596,680	\$79,050	\$675,730

Source: Town Budget 2011, Village Budget 2010-2011

Subject to further revisions.

Village Fire Department Equipment List

Painted Post Fire Department Equipment List			
Year	Make	Model	Insurance Cost
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

Source: Village

Subject to further revisions.

History of Village Fire Calls

Painted Post Fire Department Number of Calls History	
2006	111
2007	150
2008	148
2009	139
2010	123
Average Calls/Year	134.2
2011*	86

Source: Village PD

* 2011 data through July 2011

Town and Village Fire Department Information

Village of Painted Post & Town of Erwin Fire Department Information - 2010			
Department	# Calls	Active Firefighters	ISO Rating
Painted Post FD	123	35	-
Coopers Plains Long Acres FD	230*	20	4
Forest View Gang Mills FD	177**	40	4

Source: Town and Village Fire Departments

*CPLA includes EMS

**FVGM does not include EMS

Village Fire Department Options (1)

- ▶ If Village dissolves – Scenario 1
 - ▶ Department could become an independent non-profit company
 - ▶ Company would contract with the Town
 - ▶ Town would create a fire protection district to contract with the new non-profit company
 - ▶ Fire protection district costs would be approved each year by the Town Board
 - ▶ Cost impact: Assumes current costs, but shift additional \$20,000 to the new company for building and insurance costs currently absorbed in the Village budget
 - ▶ Service impact: none anticipated
-

Village Fire Department Options (2)

- ▶ If Village dissolves – Scenario 2
 - ▶ Department becomes an independent fire district – similar to Gang Mills and Coopers Plains
 - ▶ District Board of Commissioners would determine costs and tax rates
 - ▶ Town would collect taxes for the Fire District
 - ▶ Cost impact: Assumes current costs, but shift additional \$20,000 to the new District for building and insurance costs currently absorbed in the Village budget
 - ▶ Service impact: none anticipated

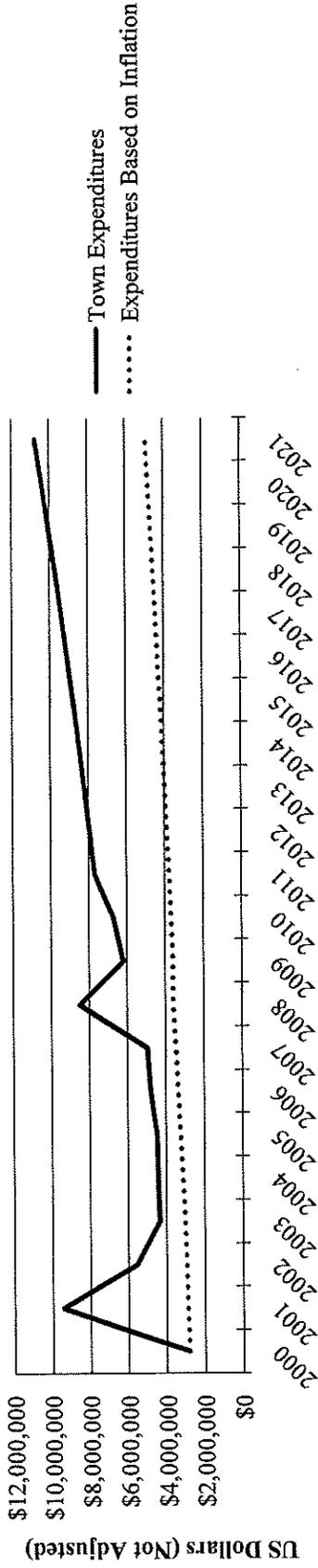
Future Potential Efficiencies

- ▶ The Town Fire Council currently includes the 3 fire departments and all three departments cover each other for calls
- ▶ The 3 fire departments are working together to achieve optimal equipment efficiencies across the whole town
- ▶ Having the Village department become a district puts it on equal footing with the other two town departments
- ▶ Some boundary lines have been redrawn to create more efficient response areas already
- ▶ Boundary lines could be redrawn or combined in the future

SEARCH SERVICES → ID# 10 UNITS
instead of 3 separate units
→ combine purchases

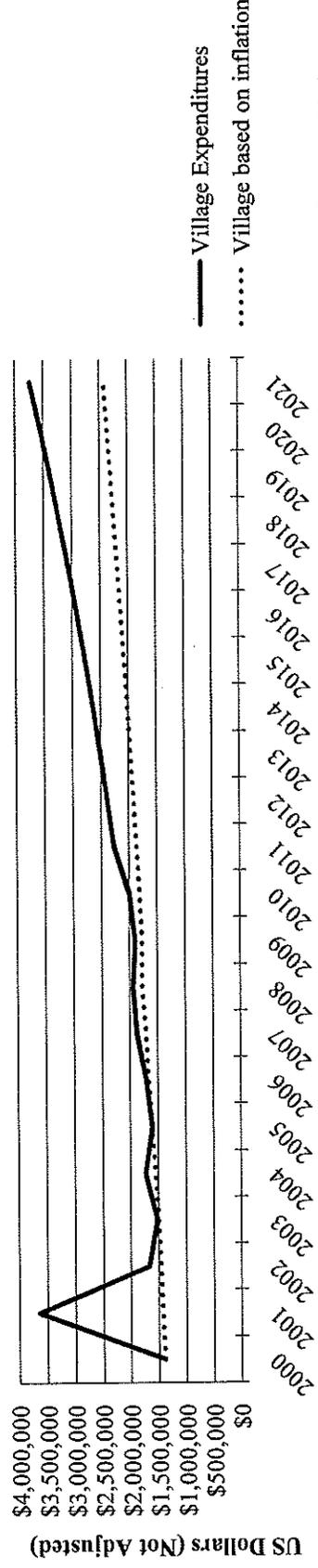
Village of Painted Post and Town of Erwin – Expenditure, Levy, and Assessed Value Trends & Projections
Expenditures: Projections based on 10-year median growth rate of 3.44% for Town and 5.13% for Village. Inflation projections based on 10-year average growth rate of 2.69%

GRAPH 1: Town Expenditures - Past and Projected Expenditures Compared to Past and Projected Inflation



Source for Town Expenditures: Office of State Comptroller (Years 2000-2008), Town Budgets (2009-2011), CGR projections (2012-2021). Projections calculated based on median increase from 2000-2011.
 Source for Expenditures Based on Inflation: Bureau of Labor Statistics (2000-2010), CGR projections (2011-2021). Projections based on average inflation increase from 2000-2010. Note: Grey shading indicates projections

GRAPH 2: Village Expenditures - Past and Projected Expenditures Compared to Past and Projected Inflation



Source for Town Expenditures: Office of State Comptroller (Years 2000-2008), Village Budgets (2009-2012), CGR projections (2013-2021). Projections calculated based on median increase from 2000-2011.
 Source for Expenditures Based on Inflation: Bureau of Labor Statistics (2000-2010), CGR projections (2011-2021). Projections based on average inflation increase from 2000-2010. Note: Grey shading indicates projections

2. Table 2 summarizes Table 1 for just Village and Town taxes, not including the special district taxes. Fire district taxes are shown for comparison purposes.

Table 2

2011 Tax Rates per \$1000 AV for a Village and TOV Taxpayer (Includes Fund Balances)		
	Village	TOV
Townwide	\$2.78	\$2.78
TOV	-	\$2.60
Village	\$17.74	-
Fire Protection District 423		\$1.56
CP/LA Fire District		\$1.35
FV/GM Fire District		\$1.01
Total	\$20.52	\$5.38*

*Plus the appropriate fire district taxes and any other special district taxes.

Source: Reflects 2011 Tax Rates.

3. To calculate the property tax impact **IF** the Village dissolves, the following factors come into play:

- Taxable assessed values of the Village and Town
- The costs and revenues that will be allocated to the Town and former Village

For BASELINE projections, CGR assumed the following:

- Current (2010) Taxable Assessed Values (Table 3)
- No change to current operations, costs and revenues
- Assumes same amount of fund balances are available as in current budgets
- Dissolution BASELINE would have the cost and revenue changes shown in Table 4

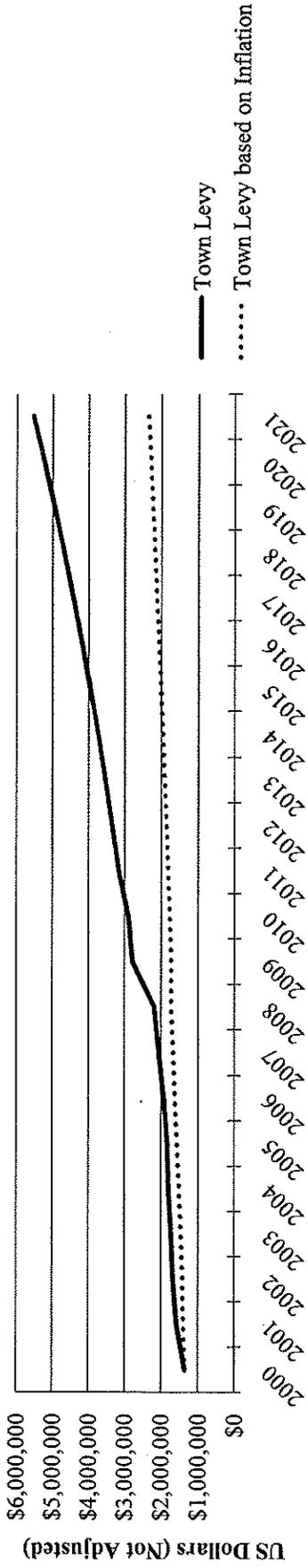
Table 3

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

Source: Steuben County Property Tax Service Agency

Levies: Projections based on 10-year median growth rate of 5.75% for Town and 6.07% for Village. Inflation projections based on 10-year average growth rate of 2.69%.

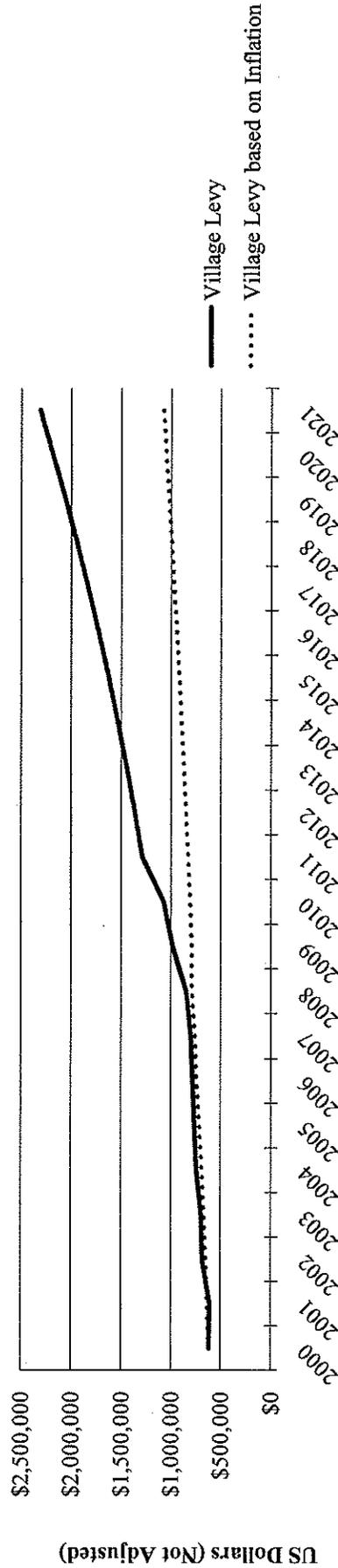
GRAPH 3: Town Levies - Past and Projected Levies Compared to Past and Projected Inflation



Source for Town Levy: Office of State Comptroller (Years 2000-2008), Town Budgets (2009-2011), CGR projections (2012-2021). Projections calculated based on median increase from 2000-2011.

Source for Levy Based on Inflation: Bureau of Labor Statistics (2000-2010), CGR projections (2011-2021). Projections based on average inflation increase from 2000-2010. Note: Grey shading indicates projections

GRAPH 4: Village Levies - Past and Projected Levies Compared to Past and Projected Inflation



Source for Village Levy: Office of State Comptroller (Years 2000-2008), Village Budgets (2009-2011), CGR projections (2012-2021). Projections calculated based on median increase from 2000-2011.

Source for Levy Based on Inflation: Bureau of Labor Statistics (2000-2010), CGR projections (2011-2021). Projections based on average inflation increase from 2000-2010. Note: Grey shading indicates projections

Table 5

Fiscal Impact of Village Dissolution - If Police District in Former Village Only Tax Rates, per \$1000 Assessed Value		
	Former Village	Former TOV
Townwide	\$6.54	\$6.54
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*	\$13.79	\$6.54
Impact of CETC	\$1.11	\$1.11
TOTAL w/CETC	\$12.68	\$5.43

Source: Calculated by CGR

*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.
3. Reflects 2011 Tax Rates.

Table 6

Fiscal Impact of Village Dissolution - If Police District Expands to Portion of TOV Tax Rates, per \$1000 Assessed Value		
	Former Village	Former TOV
Townwide	\$6.54	\$6.54
Former Village Debt District	\$0.56	-
New Fire District in Former Village	\$1.30	-
Police District in Former Village and 25% TOV*	\$2.17	\$2.17
Street Lighting District in former Village	\$1.08	-
Total**	\$11.65	\$8.71
Impact of CETC	\$1.11	\$1.11
TOTAL w/CETC	\$10.54	\$7.60

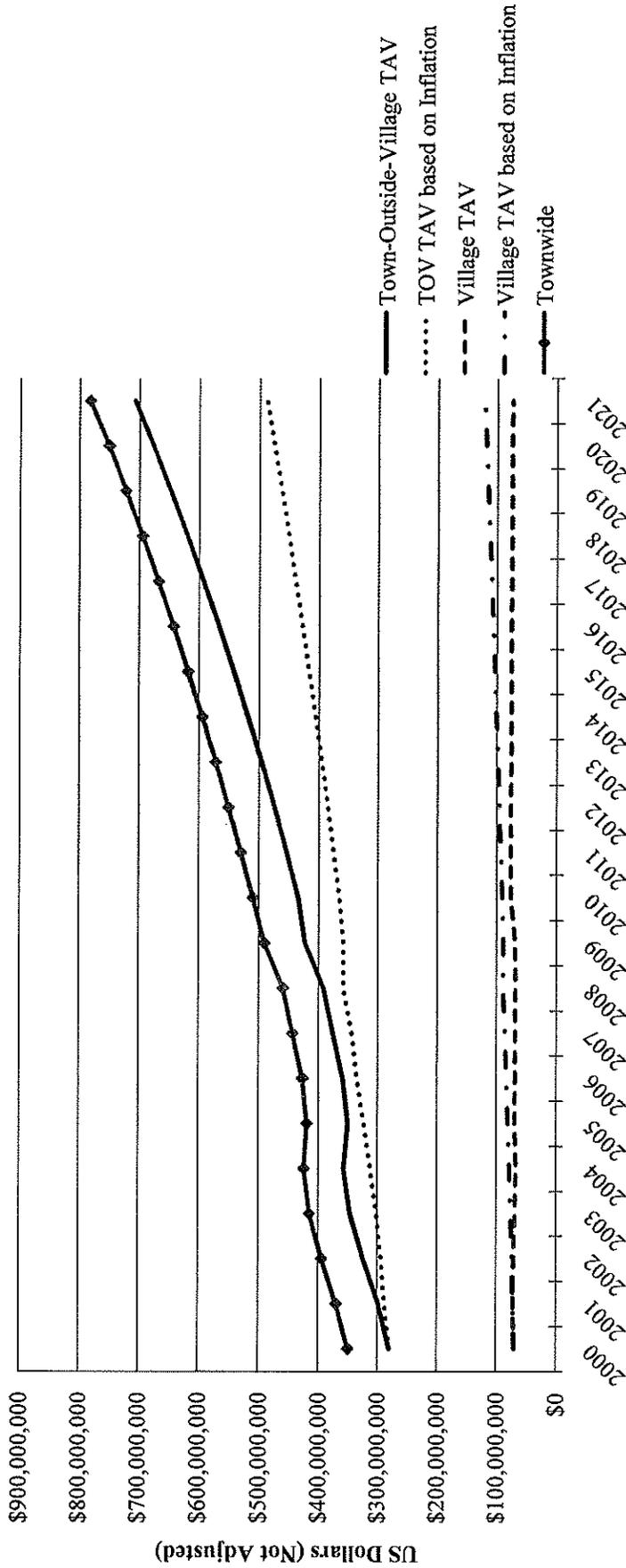
Source: Calculated by CGR

*The \$2.17 in the TOV would apply to properties in the new police district only. Assumes 25% of TOV Taxable Assessed Value is included in the Police District.

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

Assessed Value of TOV & Village: Projections based on 10-year median growth rate of 4.54% for TOV and -0.15% for Village.
Inflation projections based on 10-year average growth rate of 2.69%.

GRAPH 5: Town, Town-Outside-Village & Village Taxable Assessed Value: Past and Projected TAV Compared to Past and Projected Inflation



Source for Total Assessed Value: Office of State Comptroller (Years 2000-2008), Town & Village Budgets (2009-2011), CGR projections (2012-2021). Projections calculated based on median increase from 2000-2011.
 Note: The OSC uses the term 'Full Value' to describe the data. Their precise definition of that term is unclear. Therefore, while the data are useful for understanding the trends, they should not be cited as precise figures.

Source for Expenditures Based on Inflation: Bureau of Labor Statistics (2000-2010), CGR projections (2011-2021). Projections based on average inflation increase from 2000-2010.

Note: Grey shading indicates projections

Townwide TAV projections are shown without comparable inflation line.

Fiscal Impact Projections – Summary for Committee Meeting 8/18/11

1. Table 1 shows the complexity of current property tax rates. What you pay depends on the location of your property.

Table 1

Village of Painted Post & Town of Erwin Complexity of Local Tax Rates (Tax Rate per \$1000 AV for FY 2011)		
	Village Tax Rate	TOV Tax Rate
County	\$9.07	\$6.08
School		
Corning/Painted Post	\$23.16	\$23.16
Addison	-	\$19.69
Campbell-Savona	-	\$19.14
Town	\$2.78	\$2.78
Village	\$17.74	-
Town Outside Village	-	\$2.60
Special Town Districts		
Fire		
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
Special Town Districts - Corning Inc.		
Epic Bridge (Corning Inc.)	-	\$690.93
Sewer IMP (Corning Inc.)	-	\$5.77
Water IMP (Corning Inc.)	-	\$7.16
Independent Taxing Districts		
Coopers Plains Long Acres FD	-	\$1.35
Forest View Gang Mills FD	-	\$1.01
Consolidated Health*		

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

*Fire Protection District 423

Note: Town rate includes cost of county charge for workers compensation and election costs.

The tax rates for any individual property depend on which district(s) the property is in.

Expenditure Table—Actuals, Inflation, and Projections

Table 1

Expenditures -	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Actual and Inflation											
Town Expenditures	\$2,819,986	\$9,435,606	\$5,539,365	\$4,341,866	\$4,425,415	\$4,461,032	\$4,783,428	\$4,947,774	\$8,513,869	\$6,182,748	\$6,696,931
Town Exp. Based on Inflation	\$2,819,986	\$2,898,581	\$2,958,313	\$3,041,624	\$3,146,941	\$3,261,689	\$3,379,582	\$3,466,225	\$3,604,458	\$3,605,039	\$3,676,168
Village Expenditures	\$1,388,188	\$3,644,988	\$1,668,124	\$1,516,436	\$1,728,070	\$1,598,475	\$1,708,298	\$1,868,378	\$1,930,663	\$1,896,301	\$1,993,488
Village Exp. based on inflation	\$1,388,188	\$1,426,878	\$1,456,282	\$1,497,293	\$1,549,137	\$1,605,624	\$1,663,659	\$1,706,311	\$1,774,358	\$1,774,644	\$1,809,659
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	\$7,672,762	\$7,986,705	\$8,209,728	\$8,492,142	\$8,784,272	\$9,086,461	\$9,399,025	\$9,722,461	\$10,056,800	\$10,402,754	\$10,760,609
	\$2,775,057	\$3,676,606	\$3,980,886	\$4,087,972	\$4,197,939	\$4,310,865	\$4,426,825	\$4,545,907	\$4,668,192	\$4,793,766	\$4,922,719
	\$2,262,114	\$2,381,023	\$2,509,169	\$2,631,582	\$2,766,882	\$2,908,605	\$3,057,714	\$3,214,575	\$3,379,485	\$3,552,850	\$3,735,111
	1,858,938	1,908,828	1,959,662	2,012,927	2,068,510	2,127,099	2,179,189	2,237,803	2,298,000	2,359,816	2,423,295

Note: Shading indicates projections.

Table 4

Village of Painted Post & Town of Erwin Baseline Impact of Dissolution on Costs and Revenues	
Description	Amount
Elimination of Village Board and related expenses	\$ (5,175)
Elimination of NYCOM Dues	\$ (1,200)
Total Expense Reduction	\$ (6,375)
Loss of Gross Utilities Receipt Tax revenue	\$ 15,000
TOTAL Net Property Tax Increase or (Decrease)	\$ 8,625
CETC Incentive from NYS - Additional Revenue	\$ 565,069

Note: The loss of GURT is a tax reduction to Village utility customers but negatively affects property tax calculations.

4. Tax projections for former village and former TOV are based on the following assumptions:
- For Table 5 - four costs would remain with former Village
 - General fund debt and post-employment benefit obligations
 - Fire District
 - Police District
 - Street Lighting District
 - For Table 6 – four costs would remain with former Village but the Police District would be expanded to include the commercial area and denser neighborhoods to the west of the Village. For calculation purposes we assume this would equal 25% of the taxable assessed value of the TOV.
 - General fund debt and post-employment benefit obligations
 - Fire District
 - Police District – increased cost to get one officer patrol 24/7 and increase size of district as noted
 - Street Lighting District

Town and Village Levy Tables – Actuals, Inflations, and Projections

Table 2

Tax Levies - Actual & Inflation-Based	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Town Levy	\$1,349,351	\$1,566,103	\$1,665,169	\$1,717,407	\$1,789,009	\$1,824,048	\$1,924,863	\$2,062,491	\$2,181,183	\$2,784,498	\$2,890,170
Town Levy based on Inflation	\$1,349,351	\$1,386,958	\$1,415,540	\$1,455,404	\$1,505,797	\$1,560,704	\$1,617,115	\$1,658,574	\$1,724,717	\$1,724,996	\$1,759,030
Village Levy	\$617,681	\$606,888	\$684,592	\$695,143	\$742,504	\$761,065	\$778,478	\$795,840	\$844,154	\$981,666	\$1,073,569
Village Levy based on Inflation	\$617,681	\$634,896	\$647,980	\$666,228	\$689,296	\$714,430	\$740,253	\$759,231	\$789,509	\$789,637	\$805,216
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	\$3,161,276	\$3,348,049	\$3,535,275	\$3,798,559	\$3,959,520	\$4,180,847	\$4,421,246	\$4,675,468	\$4,944,307	\$5,228,605	\$5,529,249
	\$1,808,348	\$1,854,939	\$1,904,837	\$1,956,077	\$2,008,695	\$2,062,729	\$2,118,217	\$2,175,197	\$2,233,705	\$2,293,796	\$2,355,499
	\$1,282,741	\$1,360,603	\$1,449,192	\$1,530,794	\$1,613,713	\$1,722,272	\$1,826,814	\$1,937,702	\$2,055,320	\$2,180,078	\$2,312,409
	\$826,877	\$849,120	\$871,960	\$895,417	\$919,503	\$944,238	\$969,638	\$995,721	\$1,022,508	\$1,050,012	\$1,078,257

Tables 7 and 8 provided for additional back-up information. Table 8 assumes 100% of the CET credit is applied towards property tax reduction.

Table 7

Parcels in Town of Erwin		
	# of Parcels	% of Parcels
Village	709	22%
TOV	2512	78%
Total	3221	100%

Source: Steuben County Property Tax Service Agency

Table 8

Citizen's Empowerment Tax Credit Calculation For Painted Post & Erwin	
Village Tax Levy	\$1,282,741
Town Tax Levy	\$2,484,383
Combined Tax Levy	\$3,767,124
CETC (15% of Combined Levy)	\$565,069
CETC Rate / \$1000	\$1.11

Taxable Assessed Values

Table 3

Taxable Assessed Value	2000	2001	2002	2003	2004	2005	2006	2007
Town-Outside-Village TAV	\$279,756,389	\$298,087,950	\$323,724,778	\$345,848,610	\$356,695,452	\$349,974,686	\$358,206,207	\$375,106,294
TOV TAV based on Inflation	\$279,756,389	\$287,553,390	\$293,479,110	\$301,743,931	\$312,191,912	\$323,575,534	\$335,271,035	\$343,866,448
Village TAV	\$69,628,912	\$71,290,953	\$70,612,232	\$68,800,664	\$67,439,021	\$69,281,075	\$68,533,530	\$68,427,632
Village TAV based on Inflation	\$69,628,912	\$71,569,517	\$73,044,377	\$75,101,418	\$77,701,829	\$80,535,113	\$83,446,021	\$85,585,344
Townwide	\$349,385,301	\$369,378,903	\$394,337,010	\$414,649,274	\$424,134,473	\$419,255,761	\$426,739,737	\$443,533,926
Townwide TAV based on Infl.	\$349,385,301	\$359,122,907	\$366,523,487	\$376,845,350	\$389,893,742	\$404,110,646	\$418,717,055	\$429,451,792
	2008	2009	2010	2011	2012	2013	2014	2015
TOV TAV	\$391,453,490	\$422,654,315	\$434,109,336					
TOV TAV Infl.	\$357,579,813	\$357,637,511	\$364,693,797					
Village TAV	\$68,332,961	\$68,502,264	76,181,113					
Vill. TAV Infl.	\$88,998,480	\$89,012,840	\$90,769,088					
Townwide TAV	\$459,786,451	\$491,156,579	\$510,290,449					
Twn TAV Infl.	\$446,578,293	\$446,650,352	\$455,462,885					
	2017	2018	2019	2020	2021			
TOV TAV								
TOV TAV Infl.								
Village TAV								
Vill. TAV Infl.								
Townwide TAV								
Twn TAV Infl.								

Note: The OSC uses the term 'Full Value' to describe the data. Their precise definition of that term is unclear. Therefore, while the data are useful for understanding the trends, they should not be cited as precise figures.

Trend Line Comparison: Town & Village Levies and Taxable Assessed Values

Graphs 6 and 7 compare the trend lines of levies and taxable assessed values (super imposing the trend lines from Graphs 3 & 5 and 4 & 5).
 Note: Gray shading indicates projections.

