

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

December, 2011

Prepared for:

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

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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 and interviewing Village and Town staff and other local officials. The Committee also held two public forums to solicit public comments on the draft report. We believe the recommendations presented here 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 was 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.

Report Sections 1-4 provide the key data and background information reviewed by the Committee. Section 5 presents the Committee's findings and recommendations, including cost and savings projections and tax impact estimates for shared services and functional consolidation options. These are summarized in Section 6. 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. The Appendices include copies of the two public forum Power Point presentations and Committee answers to questions raised.

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.

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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, which 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 seven full committee meetings, all of which have been open to and attended by the public. A web site was created early on in the process, <u>www.cgr.org/paintedpost</u>, 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. The draft report was presented to the joint Village and Town boards on October 20, and at two public informational meeting on October 27 and December 15. Based upon the feedback from those meetings, the Committee has developed this 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 <u>not</u> 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 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.

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

TABLE	3
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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 <u>not</u> 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:

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 <u>why</u> 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.

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

TABLE 4A

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 4D¹. The critical point here is that <u>the Village has only 15% of the TAV</u> in the Town of Erwin, which means that 85% of the TAV is in the TOV. Graph 4 illustrates this information.

ΓABLE	4B
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Total Assessed Values As of 2010		
% of Town		
	AV	AV
Village	\$112,609,276	17%
точ	\$549,252,817	83%
TOTAL Town wide	\$661,862,093	100%

Source: Steuben County Property Tax Service Agency

¹ The 2010/11 Village tax rate was calculated using the 2009 TAV figure for the Village of \$72,285,711. This will be referred to as the tax rate TAV. However, in this report, the most recent TAV for 2010 in both the Village and Town is used for comparison purposes.

Tax Exempt Valuations As of 2010		
	Tax Exempt	% of Total Assessed Value
Village	\$36,428,163	32%
тоv	\$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%
τον	\$434,109,336	85%
TOTAL Town wide	\$510,290,449	100%

Source: Steuben County Property Tax Service Agency

GRAPH	4
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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.









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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 <u>not</u> 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





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Factor # 4 – Town TAV has Grown <u>Faster</u> than Inflation but the Village TAV has Grown <u>Slower</u> than Inflation

Graph 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 <u>Has</u> Taxing Flexibility based on Growth in TAV but the Village does <u>Not</u>

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 <u>three</u> 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.







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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.

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%	
General	\$1,955,474	20%	\$1,073,389	19%	
Highway	\$671,982	7%	\$50,169	1%	
TOV	\$1,801,990	18%	\$1,360,825	24%	
General	\$193,050	2%	\$80,885	1%	
Highway	\$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%	

TABLE 5

*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.

Budgeted Expenditures - FY 2011					
Village Town Tot					
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	anagement - \$60,113		\$60,113		
Fire Districts*	Fire Districts* - \$596,68		\$596 <i>,</i> 680		
Lighting Districts**	-	\$9,100	\$9,100		
Parks	-	\$21,500	\$21,500		
Totals	\$2,311,914	\$7,672,762	\$9,984,676		

TABLE 6A

Source: 2010-2011 Village Budget and 2011 Town Budget

*Combination of 4 Fire Districts

** Combination of 3 Special Light Districts

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 <i>,</i> 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 <i>,</i> 680	7.8%	\$596 <i>,</i> 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%

TABLE 6B

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.

Common Expenditures for the Village and Town							
F :	Village	Town	Combined	% of Total			
Community Environment	\$9,000	\$47,560	\$56 <i>,</i> 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 <i>,</i> 800	\$29,000	\$35 <i>,</i> 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 <i>,</i> 430	11.3%			
Total	\$2,029,124	\$6,786,619	\$8,815,743	100.0%			

TABLE	7
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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.

Expenditures Affecting Only One Municipality FY 2011					
	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 <i>,</i> 500			
Law Enforcement	\$232,990	-			
Total	\$232,990	\$886,143			

TABLE	8
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Source: 2010-2011 Village Budget and 2011 Town Budget Notes to Table 8:

- 1. Animal Control is a contractual expense in the Town.
- 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.
- 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).

Budgeted Revenues by Fund - FY 2011							
	Village Town Combined Tota						
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				

TABLE 9A

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%.

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%

TABLE 9B

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 balance², 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.³

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

 $^{^2}$ 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.

³ <u>http://www.gfoa.org/downloads/caafr-appropriate-level.pdf</u>

Fund Balances				
	Fund/Purpose	Fund Balance		
	General Fund	\$263,423		
	Water	\$337,014		
Village of Painted	Sewer	\$27,506		
Post As of 5/31/10	Sewer Debt Service	\$2,265		
, 10 01 0, 02, 20	GF Fire Dept.	\$4,054		
	Total	\$634,261		
	General Fund	\$853,730		
	TOV General Fund	\$218,086		
	General Highway Fund	\$785,249		
	TOV Highway Fund	\$1,167,608		
	Capital Fund	\$44,674		
I own of Erwin As of 12/31/10	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		

TABLE 10

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 Town wide 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 11.⁴

⁴ 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

Outstanding Debt - FY 2011					
	Fund	Purpose	Outstanding		
	Sewer	Sewer Improvement	\$1,445,000		
Village of Painted	General	Bonds - Village Hall/Fire Dept	\$149,000		
Post	General	Machinery Purchase	\$160,000		
As of 1/1/11	General	Authority Loan	\$58,800		
		Total	\$1,812,800		
-	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 of Envin	Town wide Highway	Robert Dann Drive Bridge**	\$6,025,000		
$\Delta s \text{ of } 1/1/11$	Water	General Improvement (Part of Route 417)	\$140,000		
A3 01 1/ 1/ 11	Water	Water Improvement**	\$100,000		
	Water	New ID Park Well - BAN**	\$505,000		
	Wator	Coopers Plain Long Acres Water Dist.			
	water	Expansion***	\$3,569,024		
		Subtotal	\$13,453,960		
		TOTAL excluding sewer, water, and special			
		taxes and fees	\$2,694,936		

TABLE 11

* 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. 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 <u>positions</u> 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 governments⁵.

⁵ However, as noted later in this report, FTE's will be used as the way to measure potential cost savings from staffing efficiencies.

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

TABLE 12

*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
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Employee Cost - FY 2011 By Municipality			
	Village	Town	Total
Total Employee Salaries*	\$662 <i>,</i> 719	\$1,672,187	\$2,334,906
Total Benefits Paid	\$318 <i>,</i> 564	\$651,454	\$970 <i>,</i> 018
Benefits as % of Salary	48%	39%	42%
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 <u>not</u> 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, as shown in the 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 caseby-case basis as agreed between the governing boards in the case of IMA's, or by the Town based upon a Village dissolution plan.

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. In actual practice, savings and/or costs will likely be spread between both property taxes and user fees, but for this report, assigning all savings to the property taxes provides a way to show the relative benefits of savings and costs between the Village and Town.

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 is not, by law, eligible to receive the Utilities Gross Receipt Tax (UGRT), which is currently 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 village dissolution. The impact of the loss of UGRT 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.

Tak	ole L-1 - Legisla	tive Personne	el Costs		
				Other	
	Position	Executive	Legislative	Cost	TOTAL
Position	Type FT/PT	Code Costs	Code Costs	Costs*	COSTS
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 <i>,</i> 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 - Ad	ministrative	Personnel Co	osts		
	Position	Admin	Water	Sewer	*Other	TOTAL
Position	Type FT/PT	Code Costs	Code Costs	Code Costs	Code Costs	COSTS
		Village				
Clerk-Treasurer	FT	\$43,455	\$2,540	\$1,905		\$47,900
Clerk	РТ	\$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
	<u>.</u>	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 <i>,</i> 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 <i>,</i> 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	РТ	\$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.
- 3. Where staff reductions are identified, it must be understood that this is not intended to identify specific Village or Town positions as they currently exist. The concept is that staffing efficiencies will only result from combining the operations through functional consolidation or dissolution of the Village. Once the integrated single department is created, the department managers would determine which position(s) could be reduced as a result of efficiencies. It might be current Town positions or current Village positions or some combination. The Committee cannot make this judgment at this time.

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

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- 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.

	Table DPW	/-1 - DPW Per	sonnel Cost	S		
	Position		Water	Sewer	Admin &	
	Туре	Highway	Code	Code	Other Code	TOTAL
Position	FT/PT	Code Costs	Costs	Costs	Costs**	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
	<u> </u>	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

Additional Background Data – DPW

*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 20'th 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:

 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 Person	nel 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	РТ	\$3,706
Police Officer	РТ	\$4,504
Police Officer	РТ	\$4,375
Patrol Officer	РТ	\$1,932
Patrol Officer	PT	\$1,238
Patrol Officer	РТ	\$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.

911 Police E	vents by l	Location
	2009	2010
Village	571	643
τον	2185	2243

Table P-2

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 \$1.05/\$1,000 to current Village taxpayers
- 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: \$1.05/\$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.

911 Fire Ev	ents by Lo	ocation
	2009	2010
Village	48	45
ΤΟΥ	289	316

Table F-1

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.

	Summ	ary of Commit	tee Recommend	ations for Effic	iency Savings	
	Shared S	ervice	Functional Co	nsolidation	Village Dissolu	ition
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)
	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
Police	-	-	-	-	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

Table S-1

	Shared S	Service	Functional Co	onsolidation	Village Dissolu	ution
Function Area	Description	Estimated Annual Savings	Description	Estimated Annual Savings	Description	Estimated Annual Savings
	-	-	-	-	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
Police (Cont.)	-	-	-	-	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: \$1.05/\$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: \$1.05/\$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

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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 UGRT 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 <u>annual</u> 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.⁶

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.

⁶ 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 UGRT revenue, is shown on a line-by-line basis in 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 Utilities Gross 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)

TABLE T-1

Note: The loss of UGRT 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.

TABL	Е Т-2
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Projected Tax Rates in New Town Assuming Net Tax Levy Changes	and Former Village 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 rates⁷.

TABLE 3

2011 Tax Rates per \$1000 AV for a Village (Includes Fund Balance Village and Town Taxes C	e and TOV Taxp s) Dnly	oayer
	Village	τον
Town wide	\$2.78	\$2.78
TOV	-	\$2.60
Village	\$17.74	-
Total	\$20.52	\$5.38
(TOV residents are also subject to one of th	e fire district tax	es)
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.

⁷ 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, <u>without</u> considering the CETC, Village property taxpayers would see their tax rate go from \$20.52 to \$13.35, a <u>reduction</u> of \$7.17/\$1,000 or 34.9%. TOV taxpayers would see their tax rate go from \$5.38 to \$6.09, an <u>increase</u> 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 <u>without</u> 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.

Impact of Options on Village 1	Tax Rate
	Tax Rate (per
Option	\$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	610 CA
keep Town total tax rate at current level	\$12.04
6. Dissolution + Additional Savings + CETC	\$11.53

TABLE 14

GRAPH 9



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.

CGR

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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 overand-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.

APPENDICES



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.

Account Code	Description	Town 2011 Budget	Village 2010-11 Budget	l 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.)
ESTIMATE I EGISIATIVE	ED EXPENDITURES															
A1010.1 A1010.4	Leg. Board Personal Services (P.S.) Leg Board Contractual Expenses (C.E.) TOTAL LEGISLATIVE	\$35,366 \$3,000 \$38,366	\$3,200 Rem \$0 Unct \$3,200	iove \$3,200 (Village Board) hanged	-\$3,200 \$0 -\$3,200	\$35,366 \$3,000 \$38,366	\$0	ŝ	\$	\$	Ş	Ş	\$	\$	\$	Ş
JUDICIAL A1110.1 A1110.4	Municipal Court P.S. Municipal Court C.E. TOTAL JUDICIAL	\$83,887 \$55,000 \$138,887	\$0 Unct \$0 Unct	hanged hanged	ର ର ର	\$83,887 \$55,000 \$138,887	\$0	Ş	\$0	Ş	Ş	\$0	\$0	\$0	\$0	\$0
EXECUTIVE A1210.1 A1210.4	Mayor P.S. Mayor C.E.	\$0 \$0	\$1,200 Rem \$500 Rem	ove \$1,200 (Mayor) ove \$500 (Mayor contractual)	-\$1,200 -\$500	\$0										
A1220.1 A1220.4	Supervisor P.S. Supervisor C.E. TOTAL EXECUTIVE	\$64,479 \$6,000 \$70,479	\$0 Uncl \$0 Uncł \$1,700	hanged hanged	\$0 \$0 -\$1,700	\$64,479 \$6,000 \$70,479	\$0	\$0	\$0	0\$	\$0	0\$	\$0	\$0	\$0	\$0
FINANCE																
A1325.1 A1325.2	Treasurer P.S. Treasurer Equipment (Eq)	\$0 \$0	\$25,875 Adn \$7 \$1,500 <u>\$5</u>	ninistration cost reduction totalling (4,000 (\$65,000 for personnel and 3,000 for other costs). Reduction	8 8	\$25,875 \$1,500										
A1325.4	Treasurer C.E.	\$0	\$16,000 sh	own below Expenditure Total Line	\$0	\$16,000										
A1330.1	Tax Collector P.S.	\$15,603 \$2 920	\$0 Unct	hanged	\$ \$	\$15,603 \$3 020										
A1330.4 A1340.1	lax collector c.e. Budget P.S.	\$3,820 \$14,583	\$0 Unct	nanged 'anged	0x 0x	\$3,820 \$14,583										
A1340.4 A1355.1	Budget C.E. Assessment P.S.	\$3,000 \$67,171	\$0 Uncl \$0 Uncf.	hanged Nanged	\$ \$	\$3,000 \$67,171										
A1355.4	Assessment C.E. TOTAL FINANCE	\$32,000 \$136,177	\$0 Uncł \$43,375	hanged	\$0 \$	\$32,000 \$179,552	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MUNICIPAL	STAFF															
A1410.1 A1410.4 A1420.1	Clerk P.S. Clerk C.E. Law P.S.	\$38,517 \$5,420 \$0	\$0 Unc \$0 Unc \$10,000 Adr	hanged hanged vinistration cost reduction totalling	8 8 <mark>8</mark>	\$38,517 \$5,420 \$10,000										
A1420.4	Law C.E.	\$40,728	\$1,000 \$1	14,000 (\$65,000 for personnel and 9,000 for other costs). Reduction	\$0	\$41,728										
A1430.1	Personnel P.S.	\$0	\$3,750 sh	own below Expenditure Total Line	\$0	\$3,750										
A1440.4	Personnel C.E.	\$3,000	\$0 Unch	hanged	\$0	\$3,000										
SHARED SER	TOTAL MUNICIPAL STAFF VICES	\$87,665	\$14,750		\$0	\$102,415	\$0	\$0	ŞO	\$0	\$0	\$	\$	\$	\$	\$0
A1620.1 A1620.4	Buildings P.S. Building C.E.	\$0 \$175,000	\$7,700 Becc \$33,000 \$10, expe wide	omes town wide 000 goes to Fire District inditures, \$198,000 becomes town	\$0 \$0	\$7,700 \$198,000				\$10,000						
A1640.1	Central Garage P.S.	\$0 \$	\$2,200 Becc	omes town wide	\$0	\$2,200										
A1640.4 A1680.2	Central Garage C.E. Data Processing P.S.	\$5,000	\$20,000 Becc \$0 Unct	omes town wide hanged	05 S	\$5,000										
A1680.4	Data Processing C.E. TOTAL SHARED SERVICES	\$16,400 \$196,400	\$0 Uncl \$62,900	hanged	05 05	\$16,400 \$249,300	\$	\$0	\$	\$10,000	ŝ	Ş	\$0	\$0	\$0	ŝ
SPECIAL ITEP	MS															
A1910.4	Unallocated Insurance	\$31,500	\$52,000 \$10, expε wide	000 goes to Fire District inditures; \$73,500 becomes town	ŞO	\$73,500				\$10,000						
B1910.4 DB1910.4	Unallocated Insurance Unallocated Insurance	\$5,000 \$73,000	\$0 Unct \$0 Unct	hanged	\$0	\$5,000 \$73,000										
SS1910.4	Unallocated Insurance	\$13,000	\$0 Utilin	ty dist. paid by user-fees	\$0	\$0								\$13,000	000 00	
5W1910.4 A1920.4	Unallocated Insurance Municipal Dues	\$6,000 \$1,800	\$0 Utili \$1,200 Villa	ty dist. paid by user-fees ge municipal dues eliminated;	\$0 -\$1,200	\$0 \$1,800									\$6,000	
A1930.4 A1950.4	Judgement & Claims Taxes and Assessments on Property	\$0 \$	Tow \$22,500 Becc \$300 Beco	n municipal dues remain. omes town wide omes town wide	\$0 \$	\$22,500 \$300	:	:			:	:				:
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A3120.1	Police P.S.	\$0	\$205,315 Assi£	gned to former village police district	\$0	\$0		\$205,315								
A3120.4	Police C.E.	\$0	\$27,675 Assi£	gned to former village police district	\$0	\$0		\$27,675								
TRAFFIC CON	TOTAL LAW ENFORCEMENT NTROL	\$0	\$232,990		\$0	\$0	\$0	\$232,990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Village of Painted Post and Town of Erwin Dissolution Options Crosswalk

Village of Painted Post and Town of Erwin Dissolution Options Crosswalk

Stream Management not inc. tax rate proj.)	\$37,560 \$10,000	\$47,560			\$0			\$0							\$6,180											010 CÝ	0.00/42					\$3,500														\$12,553
Water ot inc. taxrate (r proj.)		\$0			\$0			\$0					\$8,610			000	000,684								\$7,400			\$12,000						\$25,000		¢70							\$12,056		000	\$125,136
Sewer ot inc. tax rate (r proj.)		\$0			\$0			\$0						\$8,610		\$35,000										\$5,700	\$16,500						\$25,000				\$70							\$12,056	\$56,000	\$158,936
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treet Lighting P tricts in former TOV (n ot inc. tax rate proj.)		\$0			\$0			\$0							\$0											ç	2					\$0														\$0
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F ire District in ormer Village (n		\$0			\$0			\$0																																						\$0
reet Lighting in P ormer Village f		\$0			\$0			\$0																																						\$0
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wn 2011 Sudget	\$37,560 \$10,000 \$0 \$0	\$47,560	1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	155,86¢	\$65,331		\$2,000 \$1 500	\$3,500		\$39,000 67,000	000'/¢	\$28,000	\$0	\$0	\$6,180	\$35,000	000,65¢		\$72,182			\$2,300	\$2,915	\$35,800	\$0	\$0 61 872	\$16,500	\$12,000	\$30,000	\$1,000	\$25,000	\$3,500	\$25,000	\$25,000	S 3	0, 0	0Ş	\$129,400				\$180,000	\$0	\$0	\$56,000 621,000	\$808,650
Description To	Y EKVIRONMENT Drainage P. S. Drainage C. E. Shade Trees C. E. Shade Trees C. E.	TOTAL COMMUNITY ENVIRONMENT	esources	Flood control P.S. Flood control C.E.	TOTAL NATURAL RESOURCES	WICES	Cemeteries P.S. Cemeteries C F	TOTAL SPECIAL SERVICES	BENEFITS	State Retirement	State Retirement State Retirement	State Retirement	State Retirement	State Retirement	State Retirement	State Retirement	state Retirement State Retirement - Police		Social Security			Social Security	Social Security	Social Security	Social Security	Social Security	Social Security	Social Security	Worker's Compensation	Worker's Compensation	Worker's Compensation	Worker's Compensation	Worker's Compensation	Worker's Compensation	Unemployment Insurance	Disability Insurance	Disability Insurance	Hospital & Medical Insurance				Hospital & Medical Insurance	Hospital & Medical Insurance	Hospital & Medical Insurance	Hospital & Medical Insurance	Hospital & integration TOTAL EMPLOYEE BENEFITS
Account Code	COMMUNIT SD8540.1 SD8540.4 A8560.1 A8560.4		NATURAL RI	A8/45.1 A8745.4		SPECIAL SER	A8810.1 A8810.4	totot	EMPLOYEE L	A9010.8		DB9010.8	F9010.8	G9010.8	SD9010.8	SS9010.8	A9015.8		A9030.8			B9030.8	DA9030.8	DB9030.8	F9030.8	G9030.8	SS9030.8	SW9030.8	A9040.8		DB9040.8	SD9040.8	SS9040.8	SW9040.8	A9050.8	8.0008A	G9055.8	A9060.8				DB9060.8	F9060.8	G9060.8	SS9060.8	0, 0005705

Stream Management not inc. tax rate proj.)																										ŝ								\$0	\$60,113			\$60,113
Water not inc. tax rate proj.)						\$120,000					\$9,965								\$505,000			\$7,554				\$642.519				\$35,000				\$35,000	\$1,808,085			\$1,808,085
Sewer (not inc. tax rate proj.)				\$50,000	\$30,000				\$40,134	\$11,040		\$3,612						\$150,000			\$2,244					\$287,030			\$35,000					\$35,000	\$1,343,786			\$1,343,786
Park District in former TOV not inc. tax rate proj.)																										ŝ								\$0	\$21,500			\$21,500
Street Lighting Districts in former TOV (not inc. tax rate proj.)																										ŝ								\$0	\$9,100			\$9,100
Fire Districts in former TOV (not inc. tax rate proj.)																										ŝ								\$0	\$75,735			\$75,735
Fire District in former Village																										ŝ								\$0	\$99,050			\$99,050
Street Lighting in former Village																										ŝ								\$0	\$82,000			\$82,000
Police District in Former Village																										ŝ								\$0	\$329,172			\$329,172
Debt District in I former Village																							\$5,763		\$1,614	\$7,377								\$0	\$42,686			\$42,686
łew Town Wide		\$30,127	\$270,000	\$0	\$0	\$0	\$5,683	\$243,013	\$0	\$0	\$0	\$0	\$0	\$58,000	Ş	\$2,465	\$111,000	\$0	\$0	\$37,396	\$0	\$0	\$0		\$0	\$757,684		\$183,884	\$0	\$0	\$75,000	\$105,000	\$42,000	\$405,884	\$5,456,975			\$5,228,975
Fiscal Impact of Committee 1 Assumption		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	Ş	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$		\$0	ŝ		0\$	\$0	\$0	\$0	\$0	\$0	\$0	-\$6,375	-\$74,000	-\$154,000	-\$234,375
Committee Assumption		nchanged	nchanged	ility dist. paid by user-fees	ility dist. paid by user-fees	ility dist. paid by user-fees	nchanged	nchanged	ility dist. paid by user-fees	ility dist. paid by user-fees	cility dist. paid by user-fees	ility dist. paid by user-fees	llage hall/fire debt paid off in 2012.	nchanged	llage hall/fire debt paid off in 2012.	nchanged	nchanged	ility dist. paid by user-fees	ility dist. paid by user-fees	nchanged	ility dist. paid by user-fees	ility dist. paid by user-fees	isigned to debt district in former	llage	isigned to debt district in former	llage		nchanged	ility dist. paid by user-fees	ility dist. paid by user-fees	nchanged	nchanged	nchanged			Administration Reductions	DPW Reductions	ADMIN AND DPW REDUCTION
Village 2010-11 Budget		\$0 N	\$0 N	\$50,000 Ui	\$0 N	\$0 N	\$0 N	\$0 N	\$40,134 Ui	\$0 N	\$0 N	\$3,612 U1	\$117,990 Vi	\$0 N	\$11.164 Vi	\$0 N	\$0 N	\$0 N	\$0 N	\$0 N	\$0 N	\$0 N	\$5,763 As	ÿ	\$1,614 As	\$230.277		n 0\$	\$0 N	\$0	\$2,311,914			AL INCLUDING				
Town 2011 Budget		\$30,127	\$270,000	\$0	\$30,000	\$120,000	\$5,683	\$243,013	\$	\$11,040	\$9,965	\$0	\$0	\$58,000	Ş	\$2,465	\$111,000	\$150,000	\$505,000	\$37,396	\$2,244	\$7,554	\$		\$0	\$1.593.487		\$183,884	\$35,000	\$35,000	\$75,000	\$105,000	\$42,000	\$475,884	\$7,151,817			TOT
Description	щ	Principal	Principal	Principal	Principal	Principal	Interest	Interest	Interest	Interest	Interest	Sewer Bond Administrative Fees	Principal Village Hall / Fire Station	Principal	Interest - Village Hall / Fire Station	Interest	Principal	Principal	Principal	Interest	Interest	Interest	Principal		Interest	TOTAL DEBT SERVICE	TRANSFERS	Transfers to Other Funds	Transfer to Other Funds	Transfer to Other Funds	Transfers to Capital Projects	Transfers to Capital Projects	Transfers to Capital Projects	TOTAL INTERFUND TRANSFERS	Expenditure Subtotal			TOTAL EXPENDITURES
Account Code	DEBT SERVIC	B9710.6	DA9710.6	G9710.6	SS9710.6	SW9710.6	B9710.7	DA9710.7	G9710.7	SS9710.7	SW9710.7	G9710.8	A9720.6	DB9720.6	A9720.7	DB9720.7	A9730.6	SS9730.6	SW9730.6	A9730.7	SS9730.7	SW9730.7	A9790.6		A9790.7		INTERFUND	A9901.9	SS9901.9	SW9901.9	A9950.9	DA9950.9	DB9950.9					

Village of Painted Post and Town of Erwin Dissolution Options Crosswalk

Water Stream Management nc. tax rate proj.) proj.)		Stream Management								Ŷ						¢0 ¢0	0¢ 0¢		¢n ¢n	0¢			\$0 \$0				\$0 \$0						\$230,000	\$900,000	\$100,000	\$4,000	\$35,000	\$17,000			\$1,286,000 \$0			
Sewer ot inc. tax rate (not in proj.)		Sewer								ç						ç	D¢.		ç	0¢			\$0				ŝ		\$225,500	\$500,000	\$108,000	\$4,000									\$837,500		4	
Park District in former TOV (n not inc. tax rate proj.)		ormer TOV Park District								Ş						ç	D¢		ç	06			\$0				\$														\$0		:	
Street Lighting Districts in former TOV (not inc. tax rate proj.)		Former TOV Street Lighting Districts								Ş						¢	D¢		ţ	D ¢			\$0				\$0														\$0		4	
Fire Districts in former TOV (not inc. tax rate proj.)										Ş						ç	Ŋ¢.		ç	D¢.			\$0				ŝ														\$0			
Fire District in former Village		Fire District (Town Wide)								ů,						ç	n¢		ç	0ê			\$0				\$0) \$0			
 Street Lighting in former Village 		-								ν σ	5					, ,	5		, c	5			0 \$C				0 \$(0 \$(
Police District in Former Village		Police District in Former Village								- -							°		, ,	ĥ	204.2	\$400	0 \$40				\$														0 \$		•	
Debt District in former Village		e Former Village Taxing District						-	_	~ ~	•						¢		- C	~ ~			0 Ş		-		\$ 0			_		_	_	_							0 Ş			
New Town Wid		New Town Wid Revenues		000 000	0 \$32,000	0 \$284,000	0 \$22,500	0 \$30,000	0 \$88,000	0 \$3,500 0 \$460.00		0 \$215.000				0 \$29,000	ηη'ατεέ η			00'66 0			0 \$		0 \$1,500	0 \$10,000	0 \$11,50		0	0	0	0 \$(0 \$(0	0	0	0 \$(0 \$(0 \$3,000	0 \$4,000	0 \$7,00		0 \$1,500	
Fiscal Impact of Committee Assumption		Fiscal Impact of Committee Assumption		ť	<u>^</u> • •	л ·	ι» ·	\$ \$	\$	v. v		~		ς ος 11-5	nn'cr¢-	¢1E 00	nn'crè-		~ v	Ŷ	1	lct 5	Ş		ŝ	\$	\$		ŝ	\$	Ş	Ş	ŝ	\$	Ş	ŝ	Ş	s	ŝ	Ş	Ş		· • •	
se 11. Committee Assumption et		se 11 Committee Assumption et			2,000 Unchanged	SU Unchanged	50 Unchanged	50 Unchanged	\$0 Unchanged	3,500 Unchanged		5.000 Becomes town wide	CO Ilachanad			JJUUU BECOMES TOWN WIDE	0,000		sedones town wide	000¢	interference of the second of the second sec	5400 Assigned to former village police distri	\$400		1,500 Becomes town wide	0,000 Becomes town wide	.1,500		5,500 Becomes utility revenue	\$0 Becomes utility revenue	8,000 Becomes utility revenue	4,000 Becomes utility revenue	0,000 Becomes utility revenue	\$0 Becomes utility revenue	\$0 Becomes utility revenue	4,000 Becomes utility revenue	5,000 Becomes utility revenue	7,000 Becomes utility revenue	3,000 Becomes town wide	4,000 Becomes town wide	10,500		1,500 Becomes town wide	
Villa 2010 2010 Budget Budg		own 2011 Villa Budget Budg		ςψ (ψ	5¢ 0¢	\$284,000	\$22,500	\$30,000	\$88,000	\$0 \$ \$474 FND \$		\$0 \$21	¢7E 000	10 00 10			7¢ 000'TO¢	År 000	\$5,000	000/66	ç	95	\$0		\$0 \$	\$0 \$1	\$0		\$0 \$22	\$500,000	\$0 \$10	\$0 \$	\$0 \$23	\$900,000	\$100,000	\$0\$	\$0 \$3	\$0 \$1	\$0 \$	\$0 \$	\$1,500,000 \$6:		\$0 \$	
Description	ED REVENUES	Description Tr	TAXES & TAX ITEMS	Osh 0	Other Payments in Leiu of Taxes	Payments in Lieu of Laxes	Payments in Lieu of Taxes	Payments in Lieu of Taxes	Payments in Lieu of Taxes	Interest & Penalties on Real Property TOTAL PROPERTY TAXES & TAX ITEMS	ERTY TAXES	Nonproperty Tax Distribution	Calac Tav			Franchises TOTAL NON DRODEDTV TAXES	OLED NIME ALT		UERK FEES TOTAL GENERAL GOVERNMENT		Delite Face	Police Fees	TOTAL PUBLIC SAFETY	ND RECREATION	Park & Recreation Charges	Special Recreation Facility Charges	TOTAL CULTURE AND RECREATION	COMMUNITY SERVICES	Sewer Rents	Sewer Rents	Special Sewer Charges	Interest & Penalties	Metered Sales	Metered Water Sales	CPLA EDU	Interest & Penalties	Sales to Village of Riverside	Sales to Town of Erwin	Sale of Cemetery Lots	Charges for Cemetery Services	TOTAL HOME AND COMMUNITY SERVICES		General Services Other Governments	
Account Code	ESTIMAT	Account Code	PROPERTY	A 1 0.01	1201F	6801A	B1089	DA1089	DB1089	A1090	NON PROPI	A1120	06110	07110	OLTIA	N/TTY	CENED AL C	DEINENAL C	6621A	PUBLIC SAF	A1130	A1520		CULTURE A	A2001	A2025		HOME AND	G2120	SS2120	G2123	G2128	F2140	SW2140	SW2140A	F2148	F2178	F2179	A2190	A2192		GENERAL	A2210	

Village of Painted Post and Town of Erwin Dissolution Options Crosswalk

Stream nagement inc. tax rate proj.)		ŝ		ç	PC							\$0					\$0		ç	D		\$0					ŝ			ç	\$							ŝ	\$0	\$60,113
/ater Ma c. tax rate (not roj.)		ŝ		ç	R					\$1,000		\$1,000					\$0		ç	0¢		\$0					ŝ			ç	0¢							Ş	287,000	521,085
M rate (not in p		ŝ		Ş	0							\$0					\$0		ç	00		\$0					ŝ			Ş	P							ŝ	500 \$1,	,286 \$
Sewer (not inc. tax proj.)		_																									_			_									\$837	\$506
Park District in former TOV (not inc. tax rate proj.)		55		çı	*							\$C					\$(ç	к.		Ş					Ş			72	5							Ş	\$0	\$21,500
Street Lighting istricts in former TOV not inc. tax rate proj.)		0\$	-	ç	0¢							\$0					\$0		ç	06		\$0					ŝ			Ş	0¢							ŝ	\$0	\$9,100
ire Districts in D former TOV ot inc. tax rate (proj.)		ŝ		ç	06							\$0					\$0		ç	D¢-		\$0					ŝ			Ş	0¢							ŝ	ŝ	\$75,735
F re District in rmer Village (n		Ş	-	ç	0¢							\$0					\$0		ç	né		\$					\$0			ç	D¢							Ş	\$0	\$99,050
et Lighting in Fi mer Village fo		Ş		ç	0¢							\$0					\$0		ç	0¢		\$0					ŝ			ç	2							ŝ	\$0	\$82,000
istrict in Stree Village for		ŝ		ç	06							\$0					\$0		çu	0¢		\$0					ŝ			ç	0¢							ŝ	\$400	28,772
in Police D je Former		Ş		çu	P.							\$0					\$0		ç	D¢		\$0					ŝ			ç	P							ŝ	\$0	86 \$3
Debt District former Villag																																								\$42,6
New Town Wide	\$7,645	\$12,000 \$19.645		\$31,950 ¢31 060	NCC TCC	\$2,500	\$10	\$200	\$300	οοος, τς	\$120	\$4,130		\$1,000	\$5,000	\$1,500	\$7,500		\$129,500 \$130 EM	000'0770	\$150.000	\$150,000		\$29,085	\$6,465	\$144,500	\$196.050		\$38,000	\$90,000	000 (07T¢	\$145,000	\$8,000	\$3,500	\$150,000	\$9,000	\$331,120	\$45,863 \$651.483	\$2,119,858	\$3,109,117
Fiscal Impact of Committee Assumption	\$0	0, 0 ,		\$0	0¢	\$¢	\$0	0, 5	05 0	9, 9	ŝ	\$0		\$0	\$0	\$0	\$0		\$0 \$	0¢	\$0	\$		\$0	\$0	S S	20		0\$	\$0 \$	0¢	ŝ	\$0	\$	\$0	\$0	S S	0, 0,	-\$15,000	
Committee Assumption	comes town wide	comes town wide		comes town wide		comes town wide	comes town wide	changed	changed	citarigeu lity reventie	comes town wide			comes town wide	changed	comes town wide			comes town wide		changed	100		comes town wide	changed	comes town wide	changed		comes town wide	changed		plied town wide								
Village 2010-11 Budget	\$7,645 Bec	\$19.645		\$31,950 Ber	ACC TCC	\$1,500 Bec	\$10 Bec	un i	40 0\$	\$1 000 15	\$120 Bec	\$2,630		\$1,000 Bec	\$0 Un	\$1,500 Bec	\$2,500		\$4,500 Ber ¢4 EM	0000	\$0 Un	\$0\$		\$14,000 Bec	in 0\$	\$14,500 Bec	\$28,500		\$38,000 Bec	\$0 Uni \$20 Oni	000'000	\$0 Apt	\$0 Api	\$0 Apt	\$0 Api	\$0 Api	\$0 Apt	50 Api	1,057,725	
Town 2011 Budget	\$0	0¢		\$0 \$0	0¢	\$1,000	\$0	\$200	\$300	ΟΩΩΫ́TÉ	\$0	\$2,500		\$0	\$5,000	\$0	\$5,000		\$125,000	000/6216	\$150.000	\$150,000		\$15,085	\$6,465	\$130,000 \$15,000	\$167,550		\$0	\$90,000 \$90,000	000'055	\$145,000	\$8,000	\$3,500	\$150,000	000'6\$	\$331,120	\$4,863 \$651.483	\$3,202,033 \$	FAX LEVY)
Description	ETY (Other Governments) Security Other Governments	HIRE PROTECTION SERVICES TOTAL PUBLIC SAFETY	VD RECREATION	Youth Recreation Services	VEY AND PROPERTY	Interest & Earnings	Interest & Earnings - Reserves	Interest & Earnings	Interest & Earnings	Interest & Farnings Interest & Farnings	Commission - Landfill	TOTAL USE OF MONEY AND PROPERTY	VD PERMITS	Business & Occupational Lisenses	Dog Lisenses	Building Permits	TOTAL LICENSES AND PERMITS	FORFEITURES	Fines and Forfeited Bail	OPERTY AND COMPENSATION FOR LOSS	Sales of Real Property	PROPERTY AND COMPENSATION FOR LOSS	DVERNMENT	Per Capita	Per Capita	Mortgage Tax	TOTAL GENERAL GOVERNMENT	ATION - State Aid	Consolidated Highway Aid	Consolidated Highway Aid TOTAL TRANSDORTATION	TRANSFERS	Appropriated Fund Balance	Appropriated Fund Balance TOTAL INTERFUND TRANSFERS	TOTAL REVENUES	NET COSTS (EQUAL TO PROJECTED 1					
Account Code	A2260	A2262	CULTURE AN	A2350	USE OF MON	A2401	A2401R	B2401	DA2401	E2401	A2450		LICENSES AN	A2501	A2544	A2555		FINES AND F	A2610	SALES OF PR	A2660	AL SALES OF	GENERAL GC	A3001	B3001	A 3005	01000	TRANSPORT	A3501	DB3501	INTERFUND.	A0910	B0910	DA0910	DB0910	SD0910	550910	0160MS		



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

		Pr	operty Owned by the To	own of Erwin			
Location of Parcel	Year	Parcel ID	Street Name	Property Class	Description	Total AV	Active
	2011	316.07-02-094.200	Chatfield PI E	311	Res vac land	\$1,000	А
	2011	316.10-02-002.111	Creekside Or	311	Res vac land	\$500	А
	2011	279.11-01-002.000	Main St	311	Res vac land	\$4,000	А
	2011	280.00-01-018.120	off Pioneer Rd	311	Res vac land	\$5,600	А
	2011	280.00-01-018.140	off Sunset Ave	311	Res vac land	\$2,800	А
	2011	280.19-01-064.000	173 Pioneer Rd	311	Res vac land	\$22,500	А
	2011	280.19-01-095.000	end Sunset Ave	311	Res vac land	\$700	А
	2011	290.00-01-004.200	OFF Canada Rd	311	Res vac land	\$2,700	А
	2011	298.00-01-051.000	US Route 15	311	Res vac land	\$1,900	А
	2011	298.19-01-023.000	255 Gray Ln	311	Res vac land	\$600	А
	2011	316.06-01-039.000	123 Beartown Rd	311	Res vac land	\$8,400	А
	2011	316.07-01.026.100	51 Creekside Dr	311	Res vac land	\$4,900	А
	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	А
	2011	298.00-01-021.111	81 Canada Rd	330	Vacant comm	\$45,600	А
	2011	316.00-01-037.132	120 Addison Rd	330	Vacant comm	\$126,000	А
De use la la	2011	316.07-01-064.200	400 S Hamilton St	330	Vacant comm	\$32,700	А
Parceis in	2011	316.07-01-075.200	34 Beartown Rd	330	Vacant comm	\$18,200	А
Town	2011	333.00-01-029.600	Addison Rd	341	Ind vac w/imp	\$580,000	А
	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	А
	2011	316.07-01-074.000	324 S Hamilton St	651	Highway Gar	\$289,200	А
	2011	298.00-01-003.117	PART Enterprise Dr	692	Road/str/hwy	\$500	А
	2011	333.00-01-042.000	90 McCarthy Rd	695	Cemetery	\$28,000	А
	2011	334.00-01-018.000	775 Addison Rd	695	Cemetery	\$48,000	А
	2011	316.00-01-078.220	598 Rita's Way	710	Manufacture	\$185,000	А
	2011	298.00-01-003.113	Aurene Dr	821	Flood contrl	\$1,000	А
	2011	298.17-01-001.000	3 Woodbine Ln	822	Water supply	\$101,200	А
	2011	298.17-01-032.000	Overbrook Rd	822	Water supply	\$85,600	А
	2011	298.18-01-013.000	14 Fox Ln W	822	Water supply	\$30,000	А
	2011	316.00-01-011.000	189 Manning Dr	822	Water supply	\$236,700	А
	2811	298.00-01-003.116	Lynn Morse Dr	826	Water trans	\$6,400	А
	2011	298.00-01-003.200	Canada Rd	963	Municipal park	\$49,800	А
	2011	298.00-01-046.000	Canada Rd	963	Municipal park	\$16,600	А
	2011	316.07-01-077.000	20-32 Beartown Rd	963	Municipal park	\$89,600	А
	2011	299.17-01-002.300	167 S Hamilton St	311	Res vac land	\$3,600	А
	2011	299.17-01-028.000	off 186	321	Abandoned ag	\$2,000	А
Parcels in	2011	299.17-01-002.100	S Hamilton St	323	Vacant rural	\$2,100	А
Village	2011	299.13-01-004.000	117 W Water St	652	Govt Bldgs	\$150,000	А
	2011	299.17-01-002.200	5 Hamilton St	853	Sewage	\$2,166,800	А
	2011	299.13-01-074.000	147 W Water St	963	Municipal park	\$173,400	А
			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	А
2011	298.12-01-002.000	1580 W Chemung St	311	Res vac land	\$3,500	А
2011	298.44-01-001.000	1600 W High St	311	Res vac land	\$1,600	А
2011	299.09-02-016.000	280 W High St	311	Res vac land	\$8,100	А
2011	299.09-02-054.000	302 Fairview Ave	311	Res vac land	\$1,700	А
2011	299.09-04-090.000	152 Hamilton Cir	311	Res vac land	\$5,000	А
2011	299.09-01-015.000	510 Park Pl	312	Vac w/imp	\$9,000	А
2011	298.44-01-030.000	1585 W High St	330	Vacant comm	\$28,000	А
2011	299.13-01-007.000	123-145 W Water St	438	Parking lot	\$62,100	А
2011	299.13-01-076.000	W Water St	592	Athletic field	\$60,000	А
2011	299.17-01-024.000	10 Bryan Ave	651	Highway Gar	\$409,800	А
2011	299.13-01-073.000	261 Steuben St	652	Govt Bldgs	\$360,000	А
2011	299.13-02-003.100	PARKING Village St	653	Govt pk lot	\$347,500	А
2011	299.13-02-033.100	Tillman Drive & We	692	Road/str/hwy	\$30,000	А
2011	29913-02-037.0001	50 W High St	695	Cemetery	\$48,000	А
2011	299.09-02-055-000	5 Victory Hwy	822	Water supply	\$136,500	А
2011	299.09-04-074.000	1125 Fairview Ave	822	Water supply	\$42,900	А
2011	299.09-03-069.000	West Hill Rd	822	Water supply	\$120,000	А
2011	299.17-01-024.000	151 Kane St	853	Sewage	\$1,000,000	А
2011	299.09-01-061.000	431 Pine St	963	Municipal park	\$55,000	А
2011	299.09-02-015.110	Victory Hwy	963	Municipal park	\$430,000	А
2011	299.09-02-015.130	Bike Trl	963	Municipal park	\$90,000	А
2011	299.13-01-002.000	101-103 W Water St	963	Municipal park	\$12,900	А
2011	299.13-02-015.000	149 N Hamilton St	963	Municipal park	\$25,900	А
2011	299.13-02-032.000	201 N Hamilton St	963	Municipal park	\$25,900	А
2011	299.13-03-002.000	200 N Hamilton St	963	Municipal park	\$25,900	А
2011	299.13-03-076.000	1.00 E Water St	963	Municipal park	\$58,000	А
2011	298.08-01-025.000	602 W High St*	311	Res vac land	\$300	А
		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
Appendix B

Village of Painted Post

Equipment

	Year	Make	Model	Insurance Cost
POLICE DEPT:	2007	Jeep	Grand Cherokee	\$ 21,714
	2000	Ford	Explorer	\$-0-
DPW:	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
FIRE DEPT.	1969	AMLE	Pumper	\$200.000
<u>I IICE DEL I</u> .	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: <u>ERWIN</u> COUNTY OF: STEUBEN

DATE OF INVENTORY: SEPTEMBER 30, 2010

Year Manufactured:	Unit Number	Description:	Purchase Price:\$	
1973		2 Acetulene Torch & Gougo		Condition:
		SP 200 Lincoln Are Welder		Good
		McCulloch 3700 Watt Portable		Good
		Generator		Good
1975	25	Galion Grader	35.400	Foir
1977		Drill Press & Vice	300	Good
1984		Sakai Single Drum Vibr Roller	32,000	Good
1989	17	International Dump w/10'	53 500	Good
		stainless V-body (2010)	55,500	Good
1990		Hydraulic Air Jack	7 000	Good
1990		Bandit Brush Chipper	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Good
1991		Findlay Screening Plant	38,500	Good
		Misc. Shop Equipment (chain		Good
		saw, air hammer, compressor.	15,000	Good
		dolly, etc.) Tamper	,	Cood
		2 Hydraulic Jack-Garage Type 2		Fair
		ton		
		Radio Equipment (1 base station,		Fair
		25 truck)		
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	126.745	Good
		Sweeper	120,710	Coold
1996	26	Ford F350 1 Ton Dump	26.664	Fair
1997		John Deere 644G Loader w/4 in	96.256	Good
	30	1 bucket	>0,200	Coou
1998	38	Ford 10 Wh side dump w/ plow & wing	69,380	Good
		Ford F550 side dump w/plow &		
1999	24	spreader	36,378	Good
2000		Power Broom	7,000	Good
2000		Sterling 10 Wh side dump	110,476	
	36	w/plow& wing	-	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
			£0,721	<u></u>

	· ·			nppena
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'	40.511	Excellent
		brush hog, 6' sickle bar 4×4		DAUGHEIR
2005		Sterling 10 wheel w/plow, wing,	149,764	Excellent
	40	all season dump box	,	Execution
2005		BWS 21 ton Equipment Trailer	16.000	Excellent
2006		Elgin Whirlwind Vacuum Street	159,996	Excellent
	32	Sweeper		Zaconom
2006		ODB Model SCL800TM20 Leaf	31,195	Excellent
	1	Loader	,	Latoonom
2006		ODB Model SCL800TM20 Leaf	31.195	Excellent
	2	Loader		
2006	•	K'Archer pressure washer	3,500	Excellent
2007	18	Sterling L9513 Six wheel w/all	130,719	Excellent
		season dump box & plow		
2008	45	Ford F-250 pickup w/plow	29,600	Excellent
2011	15	Peterbilt 6 wheel w/plow & all	159,109	Excellent
		season dumpbox	-	
2010	20	Case 821E Loader w/4 in 1	204,416.19	Excellent
		bucket, general purpose bucket,		
		9' sweepster broom		
2010	34	Cat 420 IT Backhoe w/4 in 1	107,169.40	Excellent
		bucket & jackhammer		
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.

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

TABLE 1A

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

Source: Village of Painted Post and Town of Erwin

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%			

TABLE 1B

Source: Village of Painted Post

TABLE 1C

Town of Erwin Benefit Costs - FY 2011 Budget									
By How Allocated									
	General	General	Highway	Highway	Water	Sewer	Stream	TOTAL	% of
		IOV		IOV			Ningmt.		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 <i>,</i> 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

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

TABLE 2

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.

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

TABLE 4

Source: Town of Erwin, Village of Painted Post

Notes to chart:

 The Town Code Enforcement expenditures are budgeted under Interfund Transfers, which equates to Town Community Development.
 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.

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

TABLE 5

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.

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 <i>,</i> 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

TABLE (5
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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.

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

TABLE	7
IADLL	'

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.

Village & Town Clerks	Village	Town	Combined
Clerk	\$43 <i>,</i> 455	\$57,433	\$100,888
Salary	\$25,715	\$33,624	\$59 <i>,</i> 339
Benefits	\$17,740	\$23 <i>,</i> 809	\$41,549
Deputy Clerks	\$4,037	\$46,358	\$50,395
Salary	\$3,750	\$24,209	\$27 <i>,</i> 959
Benefits	\$287	\$22,149	\$22 <i>,</i> 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

TABLE 8

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.

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

TABLE 9

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					
	Personnel, Major Services ar	nd Equipment			
	Village	Town	Combined		
Personnel					
Superintendent	1		1 2		
Deputy Superintendent	1		1 2		
Machine Equipment Operators (MEO) / Laborers	6		9 15		
Chief - Water / Wastewater	1 Sewer Plant Operator		1 3		
Treatment / Stream Management	1 Water Plant Operator				
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		
Maior Services Provided					
Municipal centerline miles - plow, sand, mow	12.5		50 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		
	1		2 3		
Cemetery		25 burials per year	25 burials/yr		

	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 past year.	are connected and have been for	
	Town.	oor with assistance from the	
Sonitory couver line	11 miles sewer line	approx. 52 miles sewer line; serve 7 Corning plants with sewer	
Sanitary sewer line	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.

IADLE IID			
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	

TABLE 11B

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.

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 <i>,</i> 556	\$86,000	\$86,000
Salary	\$25 <i>,</i> 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

TABLE 12A

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.

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

TABLE 12B

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

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

TABLE 13A

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.

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

TABLE 13B

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

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.

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

TABLE 15

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	t Police Departn	nent		
			Summar	y 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.

Uniform Crime/Inciden	t-Based Rep	orting for Ste	uben 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%

TABLE 17A

Source: New York State Division of Criminal Justice Services

*Caton Town PD began reporting in September 2009.

Uniform Crime/Incider	nt-Based Rep	orting for Steu	ben 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%

TABLE 17B

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	8	
Fire	Village	Town	Combined
Mechanic	\$1,189	\$0	\$1,189
Salary	\$1,000	\$0	\$1,000
Benefits	\$189	\$0	\$189
Contractual	\$76 <i>,</i> 800	\$596,680	\$673,480
Other Expenditures	\$0	\$0	\$0
TOTAL	\$77,989	\$596,680	\$674,669

Table 18 shows the Fire service expenditures for both municipalities.

APPENDIX D

The following is the Power Point presentation from the public meeting on October 27, 2011.

Presentation by the Study Committee to the Public Forum on 10/27/11

Options for the Future for the Village of Painted Post and the Town of Erwin: **Report to the Community**



www.cgr.org

Study Committee Members	Appendix D
Committee members and affiliation:	
Philip Roche – Committee Chair and Town resident	
Pat Alderson – Village resident	
Bill Hallinan – Village resident	
Michael McCaig – Village resident	
Joseph Reilly – Town planning board and Town resident	int

Bill Scheidweiler – Deputy mayor and Village resident Charles Stebbins – Village resident

- Wes Strzegowski Town boards and Town resident
- Bill Wood Village resident
- Ad hoc members: Mayor Roz Crozier, Supervisor Dave Erwin, Chelsea Robertson (Southern Tier Regional Planning)

- Review of Study Objectives
- Key Process/Timeline Dates
- Key Findings and Options Committee Report
- Next Steps
- Project website is http://www.cgr.org/paintedpost/

Appendix D
Overall Study Objectives
1. Develop a report that gives options for addressing the
serious fiscal challenges facing the Village
2. In particular, identify opportunities for cost savings and
improved service between the Village and Town
3. Consider all options:
Shared services
Consolidation of certain functions
Full consolidation of the Village and Town if the Village were to
dissolve

Kev Process/Timeline Dates (1)

- January 2011 Project Started
- October 20, 2011 Joint Boards presentation of draft Report
- October 27, 2011 First Public Presentation of draft Report
- November 2011 Second Public Presentation of draft Report
- By early December 2011 Deliver Final Report the Boards
- IMPORTANT THIS IS ONLY FIRST STEP of 3 STEPS see next slide

<u>Key Process/Timeline Dates (2)</u>

- Important Steps for Moving Forward
- Completing this report is only the first step
- Step 1 deliver this completed report to the Boards
- **Step 2** the Boards have to decide whether or not to take any actions
- Both the Village and Town Boards will have to vote on any shared services or consolidation of functions
- The Village Board would have to approve proceeding with a dissolution vote unless it received a valid petition
- **Step 3** The Village cannot dissolve unless a majority of Village voters approve the dissolution at a referendum

Options Decisions – Overview (1)

- There were a handful of major option decisions the Committee had to address
- The choice of options depends on the strategy used:
- shared services approach or the
- functional consolidation approach or the
- full consolidation through dissolution approach

Options Decisions – Overview (2)	Appendix D
Kay differences between the annroaches.	
 Shared services: both governments perform a f 	orm a function but
share people, facilities and/or equipment. Exar	t. Example – DPW
sharing equipment and personnel. <u>Two govern</u>	<u>governments, two</u>
sets of employees.	
Functional consolidation: One government pro	ent provides the
services for both. Example – Village DPW opera	V operations
consolidated into the Town. Two governments	ments but one set
of employees and equipment.	
Full consolidation: Would occur if the Village di	llage dissolves – i.e.
there would be one government instead of two	of two. <u>One</u>
<u>government and one set of employees and equ</u>	<u>nd equipment.</u>
	Inform & Fundation
	CUN Inform & Empower

Ō	otions Decisions – Overview (3)
	The Committee evaluated onnortinities for shared
	services and functional consolidation that could be
	pursued both <u>without</u> and <u>with</u> Village dissolution
	For shared services and functional consolidation,
	implementation would be worked out between the two
	boards through inter-municipal agreements (IMA's)
	Under a <i>dissolution</i> scenario:
	Village voters would have to approve the dissolution
	After the dissolution vote, the two boards would work
	together during a transition period (usually 12-18 months)
	before the Village officially dissolved
	CGR Inform & Empower
- Important Data Tools Used by the Committee in developing recommendations:
- Complete 2010/2011 budgets put side-by-side to compare all operations
- Full staffing charts to identify positions, costs and benefits full costs
- Interviews with department heads to understand operations
- managers at the Village and Town. They are baseline Committee came from ideas offered by department Specific ideas for staffing efficiencies noted by the minimum that can realistically be achieved

Committee Findings and Recommendations



- Appendix D
- Total Assessed Value: the real value of each property estimated by the Town's assessor
- reasons set by federal, state and town law. Examples: Tax Exempt Value: properties that are tax exempt for religious institutions, government property, veterans exemptions
- Taxable Assessed Value (TAV): the value of all property that is taxed. It is the Total minus the Tax Exempt
- Tax Levy: the revenue that is a property tax needed to balance the budget
- Tax Rate = Tax Levy divided by TAV

Some Key Comparisons – Village and Town (1)

Village and TO	V Comparison	- Area and Pop	ulation
	Village	TOV	Total
Area	1.3 Sq. Miles	37.7 Sq. Miles	39 Sq. miles
1960 Population	2552	3248	5800
% of Total	44.0%	54.0%	100%
2010 Population	1800	6200	8000
% of Total	22.5%	77.5%	100%

Some Key Comparisons – Village and Town (2)

Village and TOV	Comparison -	Assessments	
	Village	TOV	Total
Tax Parcels	602	2512	3221
Total Assessed Value (2010) % of Total	\$112.6M 17%	\$549.3M <i>83%</i>	\$661.9M 100%
Tax Exempt Property Value	\$36.4M	\$115.1M	\$151.6M
% of Municipality Exempt	32%	21%	100%
Net Taxable Assessed Value % of Total	\$76.1M 15%	\$434.1M 85%	\$510.2M <i>100%</i>

Some Key Comparisons – Village and Town (3)

Village and TO	V Compariso	n - Costs and Le	evies
	Village	Town	Total
Budget (2011)	\$2.2M	\$7.6M	\$9.9M
% of Total	23%	77%	100%
Tax Levy (2011)	\$1.2M	\$4.5M	\$5.7M
% of Total	22%	78%	100%
Total Employee Costs	\$981K	\$2.3M	\$3.3M
	Tax Rates - 2	2011	
	Village	ΤΟΛ	I
Townwide	\$2.78	\$2.78	I
TOV	I	\$2.60	I
Village	\$17.74	I	I
Total	\$20.52	\$5.38*	I
	f oldcoilage o		

IOV tax rate is \$5.38 plus applicable fire district and special district taxes, which vary based on property location

The Financial Challenge for the Village

Village property taxes have increased an average of 6.3%/year since FY 2006/07.



Village Tax Rate History and Projections

Tax rates for 2001-2006 are projected based on OSC data. Tax rates for 2007-2012 are actual tax rates provided by the Village. Projected tax rates for 2013-2015 based on the average tax rate increase from 2007-2012 of 6.3%. Projected 2015 Village tax rate of \$18.91 plus Town tax rate of \$2.78 would be \$21.69, compared to combined rate of \$20.52 in 2011. Grey shading indicates projections.

Costs Continue to Increase

Costs continue to Increase

Village Expenditures: Past and Projected Expenditures Compared to Past and Projected Inflation





- imbalance of costs to property tax base will continue Committee cautions against using potential water revenue as a long term solution – the fundamental
- Sale of water not yet a reality
- Duration and amount of sales unknown
- improvements (current estimated need \$3-\$4 million) recommends they be used for water infrastructure If/when water revenues are received Committee

- Some consolidated services are already provided by the Town:
- Assessor
- Code Enforcement
- Courts
- Town Parks and Youth Programs

ost Reduction/Efficiency Opportunities (2)	 Legislative Functions Description: Village Board eliminated if Village dissolves Applicable Strategies: only available under Dissolution Projected savings: Cost of Village Trustees plus NYCOM dues. Net savings = \$6,375/yr. 	
Cost Reduction/Effic	 Legislative Functions Description: Village Boa Applicable Strategies: o Projected savings: Cost o Net savings = \$6,375/yr. 	

- Administrative Functions
- Description: Manage two staffs as a single unit
- Applicable Strategies with projected savings:
- Note Personnel savings are calculated as Full Time Equivalent (FTE) costs to account for salaries and benefits for budget purposes
- Shared services: Saves 2 P.T. FTE's. Net savings = \$12,000/yr.
- Functional consolidation: Saves 2 P.T. FTE's. Net savings = \$12,000/yr.
- Dissolution: Saves 1.2 FTE's net savings = \$74,000/yr.

DPW/Water/Sewer Functions
Description: Manage two staffs as a single unit
Applicable Strategies with projected savings:
Note - Personnel savings are calculated as Full Time Equivalent (FTE)
costs to account for salaries and penefits for puaget purposes
Shared services: Saves 2 P.T. FTE's. Net savings = \$14,000/yr.
Functional consolidation: Saves 2 P.T. FTE's plus 2 full-time staff FTE's. Saves net savings = \$154,000/yr.
Dissolution: Saves 2 P.T. FTE's plus 2 full-time staff FTE's. Saves net savings = \$154,000/yr.

Other Functional Considerations (1)
Police
The Village currently could change its Police costs independent of any change associated with the Town
The Town used to have a Town police department, but does not now
If the Village were to dissolve, the options are:
 Eliminate a local police force – Sheriff and State Police would provide coverage
Have the Town create a Town-wide police department
Create a Police Services District just for the former Village and charge former Village properties for that service. Requires state approval
Create a Police Services District that would include the former Village plus an additional area of the Town. Properties in the expanded district would all now for the extra service Dequires state approval
מוזרו ורר אסמום מוו למל זטו נווב בענום זכו אוכב. וזכלמוו בז זומרב מלקוסימו.

Other Functional Considerations (2)
Fire
The Village Fire Department already works closely with the two
fire districts in the Town (Gang Mills and Coopers Plains)
through a regional Fire Council
If the Village were to dissolve, there are two options:
The Village F.D. could become a separate non-profit fire corp. and the
Town would contract with the separate fire corp. to serve the former
Village fire protection district
The former Village would become a Fire District that would
incorporate the former Village F.D The Fire District would be
governed by an independently elected Board of Fire Commissioners
(same model as Gang Mills and Coopers Plains)
No net impact on costs, although factoring in projected equipment
replacements would add \$80,000/year
CGR Inform & Empower
•

Other Functional Considerations (4)
Equipment and Facilities
Equipment – some duplication apparent although Village and Town operations require different types of equipment. Likely
equipment savings over time by consolidating the fleets, but no savings estimates at this time
Facilities:
Sewer plant – might mothball Village plant over time
Water – should integrate the two systems and operate as one
 Village Hall – will stay as a municipal building at a minimum as the fire hall. Could house Police Department depending on what option is
followed
Cemetery and parks: Town would be responsible
Downtown Parking District: should become a separate business
improvement district

Moving Forward (1)

- Village and Town Boards could immediately initiate agreements for key *functional* consolidation:
- Administrative functions
- DPW/Highway/Water/Sewer
- If Village were to pursue *full* consolidation of the two governments:
- Village Board could develop a complete dissolution plan to put before the Village voters
- Basics of a dissolution plan, including financial and tax rate impacts, are provided in this report
- could develop a consolidation plan to be voted by both Village As a more complex alternative, the Village and Town Boards and Town voters

Moving Forward (2)

- Fiscal Impacts if the Village were to dissolve:
- Full Consolidation model assumes the Village dissolves
- All current Village general fund costs would either:
- go to the **Town** (i.e. become part of the Town tax bill), or
- be kept as a special district tax on the former village
- All current Village general fund revenues would go to the Town except for loss of the Utilities Gross Receipts Tax
- CETC grant (Citizens Empowerment Tax Credit) from the state. The Town would be eligible for \$565,000 **on-going annual** New money subject to annual state budget appropriation

Moving Forward (3)

- Village were to dissolve and services continued as shown in The projected service impacts of Full Consolidation (i.e. the the report) are:
- No changes to current services being provided by the Village and Town. Example – current police services would remain in the Village.
- Village tax rate will *decrease* by \$7.17/\$1,000 without CETC or will *decrease* by \$8.28/\$1,000 with CETC
- Town tax rate will *increase* by \$.71/\$1,000 without CETC or will *decrease* by \$.40/\$1,000 with CETC
- Important Town could be held harmless at current tax rate without CETC by getting additional savings of \$363,700 through efficiencies and/or service changes

Summary of Expense and Revenue Changes

Summary of Expense and Revenue Chan	ges
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 r property tax calculations. The CETC revenue will be used to further reduc For that reason, it is shown as a negative number in this chart.	egatively affects e the property taxes.

Current Tax Rates (includes applied fund balance)

2011 Tax Rates per \$1000 AV for a \ (Includes Fund Ba	Village and TOV Iances)	V Taxpayer
	Village	TOV
Townwide	\$2.78	\$2.78
TOV	ı	\$2.60
Village	\$17.74	T
Total	\$20.52	\$5.38
(TOV residents are also subject to on	ie of the fire dis	strict taxes)
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 & Note: TOV total tax rate is \$5.38 plus the tax rate o	Town Tax Bill of the appropriate I	Eire District and

2 2 2 נ any applicable special district taxes. ייש טטיט Ulai lav

Projected Tax Rates with Full Consolidation/ Village Dissolution

Projected Tax Rates with Full (Consolidation/Dissolution	
	Former Village	Former TOV
Town wide	\$6.09	\$6.09
Former Village Debt District	\$0.56	I
New Fire District in Former Village	\$1.30	I
Police District in Former Village	\$4.32	I
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

**Projected TOV tax rates shown here do not include fire district or applicable special district taxes.

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

Note: CETC is New York State Citizen Empowerment Tax Credit.

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Full Consolidation/Dissolution Tax Rate Im	pact Summary		
Current 2011 Tax Rates			1
	Village	TOV	1
Townwide	\$2.78	\$2.78	
TOV	ı	\$2.60	
Village	\$17.74	T	
Total	\$20.52	5.38*	
Projected Tax Rates after Dissolu	tion		1
Townwide	\$6.09	\$6.09	1
Former Village Debt District	\$0.56	ı	
New Fire District in Former Village	\$1.30	ı	
Police District in Former Village	\$4.32	ı	
Street Lighting District in former Village	\$1.08		
Total	\$13.35	\$6.09*	
Impact of additional cost savings to Offset TOV tax increase**	\$12.64	5.38*	
Impact of CETC	\$1.11	\$1.11	
TOTAL Tax Rate including application of CETC	\$11.53	\$4.27*	
*Curront and projected TOV tay rates shown bere do not include analicable !	ire dietrict or special o	dictrict tavac	

Current and projected IOV tax rates shown here do not include applicable fire district or special district taxes. **Additional cost reductions of \$363,700 would be necessary to offset the projected TOV tax rate increase.

Impact of Options on Village Tax Rate (1)

Impact of Options on Villag	e 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



Additional Benefits for the Community
Cost increases spread over a larger tax base (whole Town)
Greater operational efficiencies (e.g. no more lifting Town plow when it goes through the Village)
Greater purchasing power (combined volumes and reduced duplication through standardization – e.g.
software systems, equipment, etc.)Integrated town-wide planning and economic
development approach to regional problems and opportunities (such as water sales)
Planned approach to consolidation as a long term objective will foster a smooth transition process

Comments/ Questions/ Suggestions

Full documents and details available on the study website: http://cgr.org/painted post



APPENDIX E

The following is the Power Point presentation from the public meeting on December 15, 2011.

Presentation by the Study Committee to the 12/15/11 Public Forum

Options for the Future for the Village of Painted Post and the Town of Erwin: **Report to the Community**



www.cgr.org

Stu	idy Committee Members	ppendix E
	Committee members and affiliation:	
	Philip Roche – Committee Chair and Town resident	
	Pat Alderson – Village resident	
	Bill Hallinan – Village resident	
	Michael McCaig – Village resident	
	Joseph Reilly – Town planning board and Town resident	
	Bill Scheidweiler – Deputy mayor and Village resident	
	Charles Stebbins – Village resident	
	Wes Strzegowski – Town boards and Town resident	
	Bill Wood – Village resident	

Ad hoc members: Mayor Roz Crozier, Supervisor Dave Erwin, Chelsea Robertson (Southern Tier Regional Planning)

Appendix E

- Review of Study Objectives
- Process/Timeline Dates
- Review of 10/27 Public Forum Highlights
- Answers to Questions Raised since the 10/27 Public Forum
- Next Steps
- Project website is http://www.cgr.org/paintedpost/

Overall Study Objectives	Appendix E
1. Develop a report that gives options for addressi	ng the
serious fiscal challenges facing the Village	
2. In particular, identify opportunities for cost savii	ngs and
improved service between the Village and Town	
3. Consider all options:	
Shared services	
Consolidation of certain functions	
Full consolidation of the Village and Town if the Villa	ge were to
dissolve	
X	ex Process/Timeline Dates (1)
---	--
	January 2011 – Project Started
	October 20, 2011 – Joint Boards presentation of draft Report
	October 27, 2011 – First Public Presentation of draft Report
	December 15, 2011 - Second Public Presentation of draft Report
	By end of December 2011 – Deliver Final Report the Boards
	IMPORTANT – THIS IS ONLY FIRST STEP of 3 STEPS – see next slide
	CGR Inform & Empower

Kev Process/Timeline Dates (2)

- Important Steps for Moving Forward
- Completing this report is only the first step
- Step 1 deliver this completed report to the Boards
- **Step 2** the Boards have to decide whether or not to take any actions
- Both the Village and Town Boards will have to vote on any shared services or consolidation of functions
- The Village Board would have to approve proceeding with a dissolution vote unless it received a valid petition
- **Step 3** The Village cannot dissolve unless a majority of Village voters approve the dissolution at a referendum

- There were a handful of major option decisions the Committee had to address
- The choice of options depends on the *strategy* used:
- shared services approach or the
- functional consolidation approach or the
- full consolidation through dissolution approach

Options Decisions – Overview (2)	
Key differences between the approaches:	
Shared services: both governments perform a function but	
sharing equipment and personnel. Two governments. two	
sets of employees.	
Functional consolidation: One government provides the	
services for both. Example – Village DPW operations	
consolidated into the Town. <u>Two governments but one set</u>	
of employees and equipment.	
Full consolidation: Would occur if the Village dissolves – i.e.	
there would be one government instead of two. <u>One</u>	
<u>government and one set of employees and equipment.</u>	

Abbreviated from 10/27/11 Public **Committee Findings and** Recommendations – Presentation Summary of



Fundamental Fiscal Imbalance in the Village
 Painted Post shares many of the same problems with other villages across the state
Increasing Costs
Increasing mandated costs: pensions, water quality, etc.
Increasing operational expenses: fuel, insurance, etc.
Deferred infrastructure costs: water system, fire vehicles, etc.
Flat tax base not likely to grow at same rate as costs
Lack of new construction
High % of tax-exempt property
Landlocked boundaries
The Village is essentially built-out
CGR Inform & Empower

Taxable Assessed Value History

%06

80%

70%



50%

60%

40%

30%

20%

10%

2010

2008

1998

1988

1978

1968

%0

Servin Town-Outside-Village

Village of Painted Post

Where Savings Can Be Found

- Direct immediate cost reductions:
- Eliminate costs of Village Board
- Consolidate Administrative functions
- Consolidate DPW/Water/Sewer functions
- Longer term capital cost savings:
- Eliminate equipment duplication
- Integrate water and sewer systems
- Additional new revenues State consolidation incentive funding (Citizens Empowerment Tax Credit – CETC) if Village dissolves

Other Important	nt Considerations
 Village facing at lease 	least \$3 - \$4 million in water
infrastructure cost	sts
No change on Villa	llage fire services – would become a
separate fire distri	rict if Village dissolves
Potential no chang	nge in Village police services – assumes
continuation of ex	existing Village police department
services funded by	by a separate police district charge:
Could be a district	ct of just the former Village, or
Could be expanded	led district into a portion of the Town
Baseline plan proje	ojects minimal impact on current Village
services. To meet	et future budget constraints, services
might be changed.	d.

- Appendix E
- imbalance of costs to property tax base will continue Committee cautions against using potential water revenue as a long term solution – the fundamental
- Sale of water not yet a reality
- Duration and amount of sales unknown
- improvements (current estimated need \$3-\$4 million) recommends they be used for water infrastructure If/when water revenues are received Committee

- Appendix E
- Village and Town Boards could immediately initiate agreements for key *functional* consolidation:
- Administrative functions
- DPW/Highway/Water/Sewer
- If Village were to pursue <u>full</u> consolidation of the two governments:
- Village Board could develop a complete dissolution plan to put before the Village voters
- Basics of a dissolution plan, including financial and tax rate impacts, are provided in this report
- could develop a consolidation plan to be voted by both Village As a more complex alternative, the Village and Town Boards and Town voters

Appendix E

- Fiscal Impacts if the Village were to dissolve:
- Full Consolidation model assumes the Village dissolves
- All current Village general fund costs would either:
- go to the **Town** (i.e. become part of the Town tax bill), or
- be kept as a special district tax on the former village
- All current Village general fund revenues would go to the Town except for loss of the Utilities Gross Receipts Tax
- CETC grant (Citizens Empowerment Tax Credit) from the state. The Town would be eligible for \$565,000 **on-going annual** New money subject to annual state budget appropriation

Summary of Expense and Revenue Changes

Summary of Expense and Revenue Char	lges
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
For that reason, it is shown as a negative number in this chart.	

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Tax Rate	
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Full Consolidation/Dissolution Tax Rate Imp	act Summary	
Current 2011 Tax Rates		
	Village	TOV
Townwide	\$2.78	\$2.78
TOV	ı	\$2.60
Village	\$17.74	
Total	\$20.52	5.38*
Projected Tax Rates after Dissolut	ion	
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New Fire District in Former Village	\$1.30	ı
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Total	\$13.35	\$6.09*
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Impact of CETC	\$1.11	\$1.11
TOTAL Tax Rate including application of CETC	\$11.53	\$4.27*
*Current and projected TOV tax rates shown here do not include applicable fi	e district or special d	istrict taxes.
**Additional cost reductions of \$363,700 would be necessary to offset the pr	jected TOV tax rate i	ncrease.

Impact of Options on Village Tax Rate (1)

Appendix E

Impact of Options on Villag	e 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

ate (2) Appendix E	te			\$12.64	\$11.53				Dissolution + 6. Dissolution + Additional Additional ings to keep Savings + CETC wn total tax e at current level	CGR Inform & Empower
on Village Tax Ra	Detions on Village Tax Ra	ate (per \$1000 Assessed Value)	\$19.51	\$13.35					3. Functional 4. Dissolution 5. [Consolidation 5. Sav Sav To	
otions (Impact of (\$20.35						2. Shared Services	
act of O			\$20.52						1. Current 2011	
lmp		\$25.00	\$20.00	¢15.00		\$10.00	\$5.00	\$0.00		

Impact on Property Taxes for \$75,000 Property

Impact of Options on Village Property Taxes

Property Tax for Village Property with TAV of \$75,000



Additional Benefits for the Community
Cost increases spread over a larger tax base (whole Town)
Greater operational efficiencies (e.g. no more lifting Town
plow when it goes through the Village)
Greater purchasing power (combined volumes and
reduced duplication through standardization – e.g.
software systems, equipment, etc.)
Integrated town-wide planning and economic
development approach to regional problems and
opportunities (such as water sales)
Planned approach to consolidation as a long term
objective will foster a smooth transition process

Raised at the 10/27 Public Forum or Submitted Since Then Answers to Questions

- Q. Will the name Painted Post continue if the Village dissolves?
- A. Yes.
- Painted Post is its own Zip Code. Won't change unless the Postal Service changes it
- Can be a hamlet called Painted Post just like Gang Mills and **Coopers Plains**
- Signs can say "Painted Post" or "Welcome to Painted Post"

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- Q. Who gets to vote?
- A. For Village Dissolution:
- First, Village Board has to vote to put the dissolution referendum to a public vote
- Elections as village voters can vote on the Village dissolution. Voters who live outside the Village but in the Town of Erwin Second – only voters officially registered by the Board of For shared services or functional consolidation: are <u>not</u> eligible to vote on the Village dissolution
- share services or consolidate functions. These actions are not The Village and Town Boards are responsible for voting to voted on by the general public

- Q. When would a Village dissolution vote happen?
- A. As of right now, no vote has even been called for. The

next steps are:

- First, the Village Board has to decide what recommendations of the report to pursue
- Second, the Village Board would have to decide if it wants to put dissolution up for a vote. Alternatively, it would have to proceed if the Village Board is served with a valid petition to call for a village dissolution vote

determine the date of the vote. Typically, the vote will be on a regular village or local, state or national election day. If the Board does call for a dissolution vote, it then has to

- Q. Do Town voters get to vote as to whether or not to expand the Police District into the Town?
- the town unless voters in the expanded district vote to additional police services would become a district tax A. Yes. The Village Police District could not expand into accept the district. This is because the costs of the
 - Special state legislation will be needed to create the police district
- The state legislation would determine who would vote on creation of districts) or registered voters (similar to a dissolution or general the district – the options are property owners (similar to water election vote)

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Q. What happens if the state cannot afford to pay extra the

consolidation incentive (CETC)?

A. In order to address this question, financial projections

are made both with and without the CETC

- The tax rate projection tables in the report clearly show the savings to taxpayers even if there is no CETC
- CETC is subject to annual appropriations in the state budget like all other state funding to villages and towns
- governments and provided incentive funding in state budgets since 2007. In 2011, the highest amount ever was budgeted for incentive funding despite the serious state fiscal crisis. Top state leaders pushed for consolidation of local

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Q. What happens to Village taxes if property values grow

won't that solve our property tax problem?

A. Growing taxable property values will help, but

proportionally not as much as the recommendations in

the report

- For each \$1 million in growth of taxable assessed value, taxes would be reduced about <u>24 cents</u> per \$1,000 initially (declines over time as the TAV increases if the tax levy is held steady at the 2010/11 figure)
- At a minimum, the study estimates that tax rates would be reduced by \$7.17 if the Village dissolves
- Taxable property would have to grow by \$49 million (an increase of 67% of the TAV used to calculate the 2010/11 tax rate) in order to produce the same tax savings as Village dissolution (see next graph)

Impact of Growth of Property Value in Village

Impact of Increasing TAV on Village Tax Rate

Tax Rate for Village (not including the townwide tax rate)



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Appendix E

Q. How much will my taxes go up to make the water system improvements described in the report?

- A. The amounts vary greatly depending on many variables:
- The actual cost. Projections now are \$3-\$4 million
- If the Village can get grants or low interest loans
- Taking conservative assumptions:
- The Village has to borrow \$3 million
- The Village interest rate is 2% for 30 years
- Under these assumptions, village properties would see an increase in costs of about \$2.10 per \$1,000 per year in Year 1, declining to \$1.32/\$1,000 by Year 30

- cost of water system improvements to Village taxpayers? Q. Could the sale of fracking water reduce or eliminate the
- A. Yes. However, the Committee strongly recommends
- against assuming fracking water revenues will be an
- ongoing source of revenues to offset village costs
- To offset debt costs from previous example, fracking revenues of \$160,000/year would fully offset the increased tax burden

- revenue to pay for any village expense, but the Town Q. I understand the Village could use fracking water could not. True?
- That is correct. If the Village dissolves, the former Å.
- village will become a separate town water district.
- Under current state law, the Town cannot use excess water revenues to fund other Town general fund expenses
 - The State legislature is currently considering relaxing this requirement.
- fund expenses. However, the Committee points out that the Villages can use excess water fund revenues to fund general Village has \$3-\$4 million in needed water improvements

- Appendix E
- Q. Will TOV taxpayers have to pay for the Village water improvements?
- No. Village water improvements will be paid entirely by A.

village water district users.

- dissolves, who benefits from the sale of water from the Q. If the Village starts selling water for fracking, and then former Village water system?
- There are a couple of possible alternatives, that depend on timing: Y.
- water system through an IMA before any dissolution, then the fracking sales generated from the Village water system will be water system capital needs, it is reasonable to anticipate that If the Town and the Village take steps to set up an integrated dedicated to the Village water system capital improvements distribution of fracking sales revenues should be negotiated and incorporated into the IMA. Since the Village has huge **ANSWER CONTINUED ON NEXT PAGE**

Appendix E

A. (Continued)

- created. The allocation of fracking sales revenue kept in If the Village dissolves, a Village water district would be the Village water district could be the same as was allocated to the Village under the IMA
- Note under current Town law, Towns must treat district generated by the water district would stay in the district. If the Village were to dissolve prior to an IMA creating a cannot be commingled with other Town operations, as costs and revenues as separate and distinct funds that single integrated water system, fracking revenues discussed in Q & A # 9

Full documents and details available on the study website: http://cgr.org/painted post



APPENDIX F

Questions and comments from the Q&A portions of the public meetings on October 27 and December 15, 2011.

Committee Responses to Questions and Comments

Submitted following the 10/27/11 and 12/15/11 Public Presentations

Background

The Village of Painted Post and Town of Erwin Study Committee presented its Draft Report to a public forum attended by approximately 75 community residents on October 27, 2011. During the meeting, residents asked a number of questions about the study. Subsequent to that meeting, additional questions have been submitted to the Committee through the project web site, or by written comment forms, or by e-mail to the Committee.

What follows is a summary of the questions submitted, and the Committee's response. This addresses questions received as of November 17. The questions listed below are intended to summarize key ideas, so where several similar questions have been raised, they are grouped together into one or two questions that the Committee hopes adequately represent the questions and/or issues raised. Questions are grouped below into categories of related questions.

General Questions:

Q. Will the name Painted Post continue if the Village dissolves?

A. Undoubtedly YES. Painted Post is an address with a distinct zip code that will continue, which covers a much larger area than just the Village (although the Post Office could change this in the future, which is beyond the control of local Village or Town government). The Village would simply cease to exist as a separate legal government entity. Local geographic identifiers would still remain as long as desired. The Village area would be a hamlet, exactly like Gang Mills and Coopers Plain. Signs into the former Village could still say "Welcome to Painted Post."

Q. If the Village dissolves, what happens with its zoning codes, special ordinances and comprehensive planning objectives?

A. As other communities have found, it is generally easy to align zoning codes and special ordinances that have been put in place within the Village to address quality of life issues. During the process of developing a Dissolution Plan, the Plan Committee reviews all current Village and Town laws, ordinances and planning documents. In cases where it is deemed important to keep special requirements in the former Village, the Town codes and ordinances, including town zoning laws, can be amended to reflect special requirements in the former Village. Regarding long term comprehensive planning, the Town and Village could move forward at this time to create integrated joint Planning and Zoning boards at this time. Other towns and villages across the state have done this and found that it helps create a more unified community-wide approach to planning, zoning and economic development issues.
Q. If the Village dissolves, who will pay for the fire department?

A. The Committee recommends that the Village Fire Department be re-incorporated and set up as the Painted Post Fire District. The boundaries of the Painted Post Fire District would be exactly the same as the former Village boundaries. Thus, all Painted Post Fire District costs would be paid by property owners in the former Village only. No properties outside the current Village would pay for the Painted Post Fire District costs.

Q. If the Village Police Department were to expand past the boundaries of the current Village into a portion of Gang Mills, will people who are affected by this in Gang Mills get a chance to vote?

A. YES. One of the alternative models for police that is described in the report would be to create an expanded Police Protection District into a portion of Gang Mills. However, as noted in the report, this would require all properties in the Police Protection District to pay a separate district fee. Therefore, a majority of voters in the area within Gang Mills that would be covered by the district would need to approve the new district in their area. Former Village voters would not simply be able to force expansion of the Police Protection District into Gang Mills without approval of a majority of the affected properties in Gang Mills.

It is also important to understand that in order to create a Police Protection District, either in the former Village or in a district that is expanded into the Gang Mills area, the New York State legislature and the Governor would have to approve special legislation permitting creation of the district. The special legislation would include language about who would vote to approve the district, whether it be registered voters (as is the case in a Village dissolution vote) or property owners within the proposed district boundaries (as is the case in creating Town water and sewer districts).

Who Gets to Vote and When:

Q. Who gets to vote to determine whether or not the Village of Painted Post will dissolve?

A. The Village Board has to vote to put a dissolution petition up for a public vote in a referendum. If the Village Board approves holding the referendum, the Board will determine the date of the election. At the election, only voters officially registered to vote in that village elections are eligible to vote. Non-village voters are not eligible to vote in the dissolution vote.

Information about registering to vote, and who is eligible, can be obtained from the Steuben County Board of Elections. See <u>www.steubencony.org/boe/boevoterinfo.html#registration</u>. The web site explains that where a voter is eligible to vote depends on the address of their approved voter registration form. Therefore, registered voters who have a valid address in the Village of Painted Post are the only ones eligible to vote in the dissolution vote. Q. When is a Village dissolution vote going to happen?

A. As of right now, all the Village Board is doing is studying options for the future. There has been <u>no</u> discussion about whether or not to put dissolution up to a vote at a public referendum. If the Village Board were to consider pursuing a dissolution vote, the Committee expects that there will be much more public discussion, including multiple public meetings, and a detailed Dissolution Plan would be developed by the Board to present to the voters if the Board initiates the dissolution process. If, however, the Village Board were to receive a valid petition to hold a dissolution vote, as permitted in General Municipal Law Article 17-A, then a dissolution vote must be held within 60 to 90 days after the Board approves holding the referendum. This would occur in either a special Village election or regularly scheduled general election if the general election falls within the 60 to 90 day time period specified.

Q. Who gets to vote to determine whether or not the Village and Town will share services or consolidate functions?

A. Elected Village and Town Board members are the people who vote to share or consolidate services between the Village and Town. No public referendum is needed to consolidate Village and Town operations. The public vote *is* needed to dissolve the Village because that would involve eliminating the Village Board and government.

General Finance and Tax Modeling:

Q. What happens if the state incentive funding for consolidation is stopped because of the state fiscal crisis?

A. The state incentive funding for consolidation (identified in the report as the Citizens Empowerment Tax Credit – CETC), is subject to annual appropriation in the state budget just like every other source of funding from the state that is given to municipalities. It has been a clear policy of Governors Spitzer, Patterson and Cuomo to provide additional state incentive funding to municipalities who consolidate, and the state legislature has consistently appropriated funds for the CETC program (and its predecessors). In the current state budget (2011-12), \$35 million was appropriated for the CETC. Actual payments for villages that dissolved and qualified for the CETC payments amounted to approximately \$63,000 in 2011. Additional payments for approximately \$600,000/year will start in 2012 for other villages that have dissolved. Thus, appropriated funds substantially exceed actual CETC payments for villages that have already dissolved, which suggests that the state could fund the CETC for years to come.

However, fiscal impact and tax rate projections are provided in the report so that citizens can determine the impact on their tax bills if CETC funding is <u>not</u> received from the state as well as if it <u>is</u> received.

Q. What if the taxable assessed (i.e. property) value (TAV) in the Village grows in the future – would that solve the problem of high Village property taxes?

A. Assuming the Village tax levy (i.e. amount needed to be raised by property taxes) is held constant at the FY 2010/2011 amount (\$1,282,741), a \$1 million increase in taxable property values (TAV) would amount to a reduction of approximately \$.24/\$1,000. Using this multiplier, a \$5 million increase in taxable property values would reduce the Village property tax rate by about \$1.20/\$1,000. (It would actually be a little less, because the tax savings/\$1,000 declines as the TAV increases, but these figures are reasonable round numbers for discussion purposes.)

To put this in perspective, the Village property tax is projected to be reduced by 7.17/\$1,000 if the Village were to dissolve under the model shown in the report, and this does not even include additional tax reductions that might be a result of additional cost reductions made to produce no TOV tax increase and does not include the CETC incentive funding. To achieve a 7.17/\$1,000reduction in Village property taxes by relying only on increases in Village property values, the Village TAV would have to increase from the 2010-11 property tax TAV¹ of 72.3 million to a TAV of \$121.3 million, a \$49 million increase, or the equivalent of a 67% growth in taxable property value.

- Q. What happens to Villages taxes if we get revenues from the sale of water for hydro-fracking?
- A. This is covered in detail in the next section.

Water System and Water Sales Questions:

Q. What is the cost of improvements needed by the Village water system?

A. The Village has not done an engineering study to obtain a good estimate of the costs. Based on rough estimates on a cost per foot basis and the estimate that approximately 12,000 feet of water mains are currently 4", which need to be replaced with 8" pipes to meet current health standards and mandates, the cost to replace all the 4" lines is projected to be \$3 - \$4 million. This would obviously be a multi-year project, and will include massive amounts of street reconstruction work where water mains are buried in existing streets.

Q. Who will pay for this work?

A. It is possible that the Village will be able to get state and/or federal grants to assist paying for this work. However, Village water users can be expected to pay for most if not all of the water costs themselves. Any cost to pay for this work that are not covered by federal or state grants or loans will be paid by Village water system users as part of their water bill.

¹ The 2010-11 Village property tax TAV as used in the report is the 2009 TAV as reported by Steuben County, which was used for calculating the Village 2010/11 tax rate.

Q. How will the cost of the water system improvements show up on my bill?

A. Water bills have two components to them: usage charges and capital/improvement charges. Water usage charges based on a fee schedule set by the Village based upon how much water is used per the water meter for your account. Capital improvement charges are a separate line item on the water bill if the water user also owns the property, otherwise the capital improvement charge is added to the property tax bill. The costs of capital improvements are spread across all properties served by the water system, regardless of whether or not there is actually any water usage, because the water system improves the value of each property. Capital costs can be apportioned to all properties by several different methods, such as: 1. taking the total capital costs and dividing the total to properties based upon assessed value, or 2. developing a formula to apportion the costs fairly based upon the economic value of the improvements to each property. As an example, both methods have been used in various Town of Erwin water districts. In the various Town water districts, the capital charge shows up as a separate line item on the water bills.

Q. How much will my taxes go up as a result of the needed water system capital improvements?

A. It depends on a several variables.

1. Will the Village be receiving some other revenues (state or federal grants, water sales, etc.) that can be used to offset the cost? This will be discussed in more detail in the next question.

2. Will the Village be able to pay for the costs using current out-of-pocket funds, or will it have to take out debt? Given the current and projected state of Village finances (as described in the report), the Village most likely will have to take out debt to finance this work.

3. What are the terms of the debt? Debt repayment projections can be estimated for various parameters. The Committee has developed loan payment tables to develop projections on the low end – using an interest rate of 2%, and a high end – using an interest rate of 3.5% (this is the projected range the Village is likely to see over the next 1-3 years based upon actual rates over the last five years), and assuming a 15 year loan and a 30 year loan (generally the maximum allowed).

Table 1 summarizes the tax impact of these projections. Table 1 is based on a hypothetical \$1 million loan. If in fact, the actual loan is \$3 million, Table 1 values can be multiplied by 3 to derive the actual tax impact.

Table 1 shows that the tax impact goes down over time, based upon using a declining balance method, where the interest payments reduce as the principal is paid off. Other financing strategies can be used to spread the costs evenly over the life of the loan.

For comparison purposes, if the Village took out a \$1 million loan for 15 years at 2% interest, an additional \$86,167 would have to be paid by water users in the first year.

This would equate to a capital improvement charge of \$1.13/\$1,000 in the first year if the total costs are assessed against each property based upon the taxable assessed value method. The tax rate would decline from that rate to \$.89/\$1,000 in the final payment year. If the Village took out a 30 year loan at 2% interest, Table 1 shows that the additional costs would go up by \$53,083, or \$.70/\$1,000 in the first year, and decline thereafter. Note also, the total cost to taxpayers will vary depending on the type of loan. Taxpayers would pay \$152,500 in interest for the 2% 15 year loan, compared to \$302,500 in interest for the 2% 30 year loan.

Table 1 is meant to illustrate different scenarios. However, the actual cost to Village taxpayers cannot be determined until the variables noted above are determined. We note, for example, that the Coopers Plains water district was able to obtain a 0% loan from a special state/federal program for a capital improvement project, and the Town opted charge different classes of properties different annual flat rates to pay for the improvements. Still, the property owners in that water district are having to pay off a \$4.3 million loan over 30 years.

Village of Painted Post - Projected Debt Schedule and Tax Impact						
Projections for \$1,000,000 of Debt - 2% and 3.5% Interest Rates - 15 and 30 Year Terms						
	2%/15	3.5%/15	2%/30	3.5%/30		
Year 1						
Tax Levy	\$86,167	\$100,792	\$53,083	\$67,896		
Tax Rate per \$1000	\$1.13	\$1.32	\$0.70	\$0.89		
Year 15						
Tax Levy	\$67,500	\$68,125	\$43,750	\$51,562		
Tax Rate per \$1000	\$0.89	\$0.89	\$0.57	\$0.68		
Year 30						
Tax Levy	-	-	\$33,750	\$34,062		
Tax Rate per \$1000	-	-	\$0.44	\$0.45		
Totals						
Total Principal Paid Over Life of Loan	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000		
Total Interest Paid Over Life of Loan	\$152,500	\$266,875	\$302,500	\$529,375		
TOTAL Paid Over Life of Loan	\$1,152,500	\$1,266,875	\$1,302,500	\$1,529,375		

TABLE 1

Note: Projections based on fixed, equal quarterly principal payments and interest compounded quarterly.

Q. If the Village gets extra revenue from the sale of water for fracking, won't that offset the need for debt?

A. Potentially yes. But there are two unknowns:

1. How much revenue will the Village get from fracking water?

2. How long will companies be willing to buy fracking water from the Village?

The Committee has heard a tremendous range of estimates for both unknowns. Given these unknowns, the Committee is not able to make believable projections about the impact of fracking water sales.

However, it is possible to use the figures presented in Table 1 to estimate the tax impact of fracking water sales, depending on what projection for water sales one chooses to use.

For example, let's assume that the amount needed to replace the water lines is \$3 million. Also assume a 2% 15 year loan. The additional cost to Village taxpayers shown in Table 1 for a 2% 15 year loan, in Year 1, is \$86,167. That needs to be multiplied by 3, since Table 1 is based on a \$1 million loan, and we're assuming a \$3 million loan. Thus, the Year 1 additional cost to taxpayers is projected to be \$258,501. Given these assumptions, if water fracking revenue came in at \$258,501 in Year 1, there would be 0 additional costs to Village taxpayers. Similar projections can be derived for whatever variables one wishes to use.

The Village might, of course, not have to issue any debt at all if fracking sales revenues amount to \$3 - \$4 million. Whether this is likely to happen is a complete guess at this time.

Q. If the Village remains as a Village rather than dissolves into the Town, can't fracking revenues be used to offset general Village costs?

A. Yes. There is a fundamental difference in how water revenues can be allocated in the Village and the Town.

Under Town law, all costs and revenues must be retained within separate water districts. Towns can assign a reasonable portion of a towns costs to a water district, to help pay for general town overhead, use of town employees, etc. to conduct business for the district. Current law requires that if a town water district has excess revenues in any given year, the district must retain those revenues for use in the district, although the State legislature is considering whether or not to change this restriction.

Under Village law, where the water district boundaries are the same as the Village boundaries (which is the case in Painted Post), if there are excess water revenues, those can be transferred by the Village Board into the general fund, to pay for general fund Village expenses. The reverse is also true – Village general fund revenues can (and often are in other villages) be transferred to the water fund to offset insufficient water fund revenues.

It is important to recognize, however, that the general operating principle is the same for both towns and villages – the water funds are expected to be self-supporting on an ongoing basis. Revenues are expected to equal expenses. Expenses are supposed to include realistic funding for ongoing capital needs. Painted Post is similar to many villages across the state, in that the Village has not properly funded its water infrastructure replacement program, and therefore now has a very large water line replacement expense that has accumulated over time. Village property owners will have to shoulder the burden of those costs.

To return to the original question, if the Village receives additional fracking revenues that exceed current water department expenses, the additional revenue could be used by the Village Board to offset the costs of other Village expenses. As shown in Table 6B of the report, total Village Water expenses were budgeted at \$276,566 in 2011, and Table 9A shows Water revenues budgeted at \$287,000 – essentially break-even. This is based on the fact that there is currently no Water debt. If debt expenses increase, as described above, water revenues will have to be increased accordingly, either through an increase in property taxes, or by use of the fracking sales revenue.

Q. What could the extra fracking sales revenue be used for by the Village?

A. The Village Board could use the extra fracking revenue to fund the water system improvements, or to pay for other ongoing Village costs, or to fund other Village expenses. For example, as indicated on Page 47 of the report, the Committee believes that the Village needs to budget an additional \$80,000 for fire equipment over the next ten year. Without any other new sources of revenues, this will add \$1.05/\$1,000 to the Village tax rate.

Depending on how much additional fracking revenue comes into the Village, Table 2 can be used to project the effect on current Village taxes additional revenue would have. For example, if \$100,000 additional revenue were received from fracking water and that revenue was used to offset general Village property taxes, the current Village property tax rate would be reduced by \$1.30/\$1,000.

Impact on Village of Painted Post				
Property Tax Rate				
Additional Revenue	kevenue \$10,000			
Reduction in Tax Rate per \$1,000	\$	0.13		

TABLE 2

Q. If the Village were to dissolve and consolidate with the Town, who would benefit from the sale of fracking water.

A. There are three variables that come into play in answering this question:

1. If the Village dissolves, the former Village would become its own water district. The costs and revenues that were part of the Village before the dissolution would remain within the former Village boundaries. Future capital improvements would be paid by the former Village water district users as an ad valorem (property) tax or as some other charge, depending on the method used by the Town to allocate the capital costs to each property (see previous discussion about the options). The costs of water delivered to those customers would be used to calculate the water rates to customers in that district.

No one outside the district would be responsible for either the capital costs or ongoing operating costs. There would be no transference of costs to or from the TOV.

2. If the Village sets up its own operation to pump and deliver fracking water, and starts to receive a revenue stream prior to a Village dissolution, then the precedent would have been set to keep those fracking revenues as a revenue stream that should be kept in the former Village water district, to help defray system costs such as the pipe replacement program. Note – as described above, under the current law governing town water districts, the Town would not have the authority to pre-empt the fracking revenues for use outside the former Village district.

3. If the Village and Town take steps to set up a single integrated water system through an IMA, as recommended by the Committee, part of the IMA negotiations would include an agreement about how to apportion fracking revenues between existing Town water districts and the former Village water district. The agreed upon apportionment would set the revenue allocation for the future if the Village were to dissolve, as described in #2 above.

Q. If, after receiving the Dissolution Study Committee's report, the Village Board wants to initiate the village dissolution process, what major steps and time would be involved?

A. Based on the applicable NY law (General Municipal Law Article 17-A), the major steps for the Painted Post Village Board would be as follows:

1. Board votes to initiate the dissolution process.

2. Board develops a proposed Dissolution Plan. (An individual or group can be designated to assist with development of the Plan).

3. By resolution, the Board endorses the proposed Dissolution Plan (this step triggers the statutory process specifically required by NY law 17-A). As part of the Plan, the Board must set a time and place for one or more public hearings.

4. The public hearing(s) must be held within 35-90 days after the Board's adoption of the proposed Plan. After the final public hearing, the Board will have three options: amend the Plan, approve the Plan as is, or end the dissolution process.

6. The Board meets to determine whether or not to approve a final Dissolution Plan. This meeting must be held within 180 days of the last public hearing. If the Board chooses to approve the Plan it must, at the same meeting, pass a resolution calling for a referendum by registered Village voters.

7. The date of the vote must be at least 60 but not more than 90 days after the Board approves holding the referendum.

8. If the referendum to dissolve passes, the dissolution becomes effective on the date specified in the plan.

9. If the referendum to dissolve fails, the dissolution process may not be initiated again for the same purpose for at least four years from the date of the referendum.

Board-Initiated Dissolution Timeline

