Potsdam Baseline Apples-to-Apples Tax Impact Projections

The following tax impact projections represent the outcomes of potential tax shifts as a result of minimal reductions in services and/or expenses if the Village of Potsdam dissolved. These tables reflect the baseline apples-to-apples model and <u>do not reflect the dissolution study committee's recommended options</u> at this time. Also note, fire estimates are preliminary awaiting final TAV estimates from the County Office of Real Property.

Table 1 presents current village and town tax rates as presented in the What Exists Report (p.16):

TABLE 1			
Potsdam: Current Village and Town Property Tax Rates, per $1,000 Assessed Value			
	Village of Potsdam	**TOV**	**Village of Norwood**
Townwide	2.25	2.25	2.25
Town-Outside General	-	0.00	-
Town-Outside Hway	-	0.19	-
Village	15.43	-	14.09
Fire	-	0.76	-
TOTAL	**17.67**	**3.20**	**16.34**
Source: St. Lawrence County Real Property Tax Service Agency			
Notes: Reflects 2010 tax rates. Village of Norwood includes Town of Potsdam portion.			

Table 2 presents the impact of Village dissolution with the reduction of $78,520 in Village Board Expenses, loss of $130,000 Gross Utilities tax revenue, and tax shifts of remaining expense and revenues.

TABLE 2				
Potsdam: Baseline Apples-to-Apples Post-Dissolution Village and Town Property Tax Rates, per $1,000 Assessed Value				
	Village of Potsdam	**TOV in New FD**	**TOV in FPD**	**Village of Norwood**
Townwide (A) and (DA)	2.57	2.57	2.57	2.57
Town-Outside General (B)	4.07	4.07	4.07	-
Town-Outside Hway (DB)	1.52	1.52	1.52	-
Village	-	-	-	14.09
Former Village Taxing Dist.	2.89	-	-	-
New Fire District	*1.75*	*1.75*	*-*	*-*
Town Fire Protection District	*-*	*-*	*0.76*	*-*
TOTAL w/out new AIM	**12.81**	**9.92**	**8.92**	**16.66**
Impact of NEW AIM	*1.21*	*1.21*	*1.21*	*1.21*
TOTAL with NEW AIM	**11.60**	**8.71**	**7.71**	**15.45**
Source: St. Lawrence County Real Property Tax Service Agency				
Notes: Reflects 2010 tax rates. Fire estimates subject to change based on correct TAV projections from St. Lawrence Real Property. Village of Norwood includes Town of Potsdam portion.				

Table 3 presents the same basic assumptions as Table 2, but removes the $1.7 million police service expense from TOV to a special police district in the former village.

Table 3				
Potsdam: POLICE SPECIAL TAXING DIST. In FORMER VILLAGE Post-Dissolution Village and Town Property Tax Rates, per $1,000 Assessed Value				
	Village	**TOV in New FD**	**TOV in FPD**	**Norwood**
Townwide (A) and (DA)	2.57	2.57	2.57	2.57
Town-Outside General (B)	0.12	0.12	0.12	-
Town-Outside Hway (DB)	1.52	1.52	1.52	-
Village	-	-	-	14.09
Former Village Taxing Dist.	12.73	-	-	-
New Fire District	*1.75*	*1.75*	*-*	*-*
Fire District	*-*	*-*	*0.76*	*-*
TOTAL w/out new AIM	**18.69**	**5.96**	**4.97**	**16.66**
Impact of NEW AIM	*1.21*	*1.21*	*1.21*	*1.21*
TOTAL with NEW AIM	**17.48**	**4.75**	**3.76**	**15.45**

Source: St. Lawrence County Real Property Tax Service Agency

Notes: Reflects 2010 tax rates. Police district change of $1.7 million from TOV to former village taxing district. Fire estimates subject to change based on correct TAV projections from St. Lawrence Real Property. Village of Norwood includes Town of Potsdam portion.

The following are summary tables of the impacts in Tables 2 and 3:

Summary Table 1					
Impact of Dissolution on Tax Rates - Baseline Apples to Apples (Tax Rate per $1,000)					
	Current	**Post-Dissolution (without AIM)**		**Post-Dissolution (with AIM)**	
		Tax Rate	**Change**	**Tax Rate**	**Change**
TOV in FPD	$3.20	$9.92	$6.72	$8.71	$5.51
TOV in New FD	$3.20	$8.92	$5.73	$7.71	$4.52
Village of Potsdam Taxpayer	$17.67	$12.81	-$4.86	$11.60	-$6.07
Village of Norwood Taxpayer	$16.34	$16.66	$0.32	$15.45	-$0.89

Note: Table only represents impact of dissolution on Town and Village tax rates; Does not include user-based utilities or Town lighting/sewer district taxes.

Summary Table 2					
Impact of Dissolution on Tax Rates - Baseline w/ Police Dist., Tax Rate per $1,000)					
	Current	**Post-Dissolution (without AIM)**		**Post-Dissolution (with AIM)**	
		Tax Rate	**Change**	**Tax Rate**	**Change**
TOV in FPD	$3.20	$4.97	$1.77	$3.76	$0.56
TOV in New FD	$3.20	$5.96	$2.76	$4.75	$1.55
Village of Potsdam Taxpayer	$17.67	$18.69	$1.02	$17.48	-$0.19
Village of Norwood Taxpayer	$16.34	$16.66	$0.32	$15.45	-$0.89

Note: Table only represents impact of dissolution on Town and Village tax rates; Does not include user-based utilities or Town lighting/sewer district taxes.

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (no change in services) as of 5/4/11	NEW Town A FUND	NEW TOWN DA GENERAL HWAY	NEW TOWN TOV B GENERAL FUND	NEW TOWN TOV DB HWAY FUND	Former Village Special Taxing Districts	Water/Sewer/ Current Town Districts	Fire District	Balance of Combined Entities After Assumptions
	Sub-Total Water Debt	$0	$225,776		$0	$0	$0	$0	$0	$225,776	0	$225,776
Sewer												
G9710.601	Serial Bonds - Principal	$0	$250,000	Assigned to sewer district	0	0	0	0	0	$250,000	0	$250,000
	Sub-Total Sewer Debt	$0	$250,000		0	0	0	0	0	$250,000	0	$250,000
SS9720.6	Bond Repayment	$1,000	$0	Unchanged Town district expense.	0	0	0	0	0	$1,000	0	$1,000
SW9789.6	Capital Improv. Repayment	$4,155	$0	Unchanged Town district expense.	0	0	0	0	0	$4,155	0	$4,155
	TOTAL DEBT SERVICE	**$37,344**	**$815,398**		**$275,244**	**$0**	**$32,189**	**$0**	**$64,378**	**$480,931**	**$0**	**$852,742**
INTERFUND TRANSFERS												
DA9950.9	Capital Project Fund	$14,000	$0	Unchanged town wide highway expense.	$0	$14,000	0	0	0	0	0	$14,000
C9950.901	Transfer to General Fund	$0	$100,000	Assigned to town wide Hydro expense.	$100,000	$0	0	0	0	0	0	$100,000
F9950.904	Transfer to Tower Repair Resv.	$0	$10,000	Assigned to water district.	0	0	0	0	0	$10,000	0	$10,000
F9950.906	Transfer to Capital Reserve	$0	$0	Assigned to water district.	0	0	0	0	0	$0	0	$0
A9950.908	Trans to Accrued Payroll	$0	$8,000	Becomes town wide expense.	$8,000	0	0	0	0	0	0	$8,000
	Air Pack Reserve	$0	$4,000	Assigned to Fire District	0	0	0	0	0	0	$4,000	$4,000
	TOTAL INTERFUND TRANSFERS	**$14,000**	**$122,000**		**$108,000**	**$14,000**	**$0**	**$0**	**$0**	**$10,000**	**$4,000**	**$136,000**
	TOTAL EXPENDITURES	**$3,108,106**	**$9,018,222**		**$2,098,171**	**$728,935**	**$3,686,672**	**$1,600,416**	**$686,003**	**$2,729,081**	**$518,523**	**$12,047,801**

Eliminate Village Board Expense wages	$21,425
Eliminated V. Board Benefits Benefits	$56,095
Eliminate Village NYCOM dues	$1,000
TOTAL REDUCTIONS	$78,520
Total of Current Combined Budgets	$12,126,328
Total NEW Town Combined	$12,047,801
Difference	$78,527

ESTIMATED REVENUES

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions	NEW Town A FUND	NEW TOWN DA GENERAL HWAY	NEW TOWN TOV B GENERAL FUND	NEW TOWN TOV DB HWAY FUND	Former Village Special Taxing Districts	Water/Sewer/ Current Town Districts	Fire District	Balance of Combined Entities After Assumptions
REAL PROPERTY TAXES AND TAX ITEMS												
A1001.000	Property Taxes	$360,805	$2,666,664									$0
DA1001	Property Taxes	$726,925	$0									$0
DB1001	Property Taxes	$58,124	$0									$0
SF1001	Property Taxes	$196,440	$0	Unchanged districct revenue	0	0	0	0	0	$196,440	0	$196,440
SL1001	Property Taxes	$2,900	$0	Unchanged districct revenue	0	0	0	0	0	$2,900	0	$2,900
SS1001	Property Taxes	$21,869	$0	Unchanged districct revenue	0	0	0	0	0	$21,869	0	$21,869
SW1001	Property Taxes	$21,095	$0	Unchanged districct revenue	0	0	0	0	0	$21,095	0	$21,095
A1081	Payment In Lieu Of Taxes	$685	$7,000	Unchanged; Village portion town wide	$7,685	0	0	0	0	$685	0	$8,370
A1090.000	Interest & Penalty	$0	$25,000	Becomes town wide revenue	$25,000	0	0	0	0	$0	0	$25,000
	TOTAL REAL PROPERTY TAXES	**$1,388,842**	**$2,698,664**		**$32,685**	**$0**	**$0**	**$0**	**$0**	**$242,988**	**$0**	**$275,673**
NON PROPERTY TAXES												
A1120.000	Sales Tax	$0	$1,125,000	Becomes TOV B Fund revenue	0	0	$1,125,000	0	0	0	0	$1,125,000
DB1120	County Sales Tax	$543,200	$0	Unchanged	0	0	0	$543,200	0	0	0	$543,200
A1130.000	Utility Tax	$0	$130,000	Removed - Town ineligible to recv	0	0	0	0	0	0	0	$0
A1170.000	Franchise Fees	$0	$70,000	Becomes TOV B Fund revenue	$0	0	$70,000	0	0	0	0	$70,000
B1170	Cable Franchise Fee	$50,000	$0	Unchanged	0	0	$50,000	0	0	0	0	$50,000
	TOTAL NON PROPERTY TAXES	**$593,200**	**$1,325,000**		**$0**	**$0**	**$1,245,000**	**$543,200**	**$0**	**$0**	**$0**	**$1,788,200**
GENERAL GOVERNMENT												
A1232	Tax Collector Fees	$17,000	$0	Unchanged	$17,000	0	0	0	0	0	0	$17,000
A1255	Town Clerk Fees	$5,000	$150	Unchanged; Village portion town wide	$5,150	0	0	0	0	0	0	$5,150
	TOTAL GENERAL GOVERNMENT	**$22,000**	**$150**		**$22,150**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$22,150**
PUBLIC SAFETY												
A1520.000	Police Fees	$0	$300	Becomes TOV B Fund revenue	0	0	$300	0	0	0	0	$300
A1550	Dog Impoundment Fees	$1,000	$0	Unchanged	$1,000	0	0	0	0	0	0	$1,000
	TOTAL PUBLIC SAFETY	**$1,000**	**$300**		**$1,000**	**$0**	**$300**	**$0**	**$0**	**$0**	**$0**	**$1,300**
HEALTH												
A1601.000	Health Fees	$0	$14,000	Becomes town wide revenue	$14,000	0	$0	0	0	0	0	$14,000
	TOTAL HEALTH	**$0**	**$14,000**		**$14,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$14,000**
TRANSPORTATION												
A1710.000	Public Works Fees	$0	$500	Becomes TOV DB Hway revenue	0	0	0	$500	0	0	0	$500
A1720.000	Mowing Fees	$0	$700	Becomes TOV DB Hway revenue	0	0	0	$700	0	0	0	$700
A1741.000	Parking Meters	$0	$29,000	Becomes TOV DB Hway revenue	0	0	0	$29,000	0	0	0	$29,000
A1770.000	Airport (Hangars)	$0	$9,000	Becomes town wide revenue	$9,000	0	$0	0	0	0	0	$9,000
A1770.001	Airport Landing Fees	$0	$3,400	Becomes town wide revenue	$3,400	0	$0	0	0	0	0	$3,400
A1770.003	Airport Fuel Sales	$0	$60,000	Becomes town wide revenue	$60,000	0	$0	0	0	0	0	$60,000
	TOTAL TRANSPORTATION	**$0**	**$102,600**		**$72,400**	**$0**	**$0**	**$30,200**	**$0**	**$0**	**$0**	**$102,600**
CULTURE AND RECREATION												
A2001.000	Parks & Recreation	$0	$105,000	Becomes TOV B Fund revenue	0	0	$105,000	0	0	0	0	$105,000
A2001.001	Recreation - Other Programs	$0	$7,500	Becomes TOV B Fund revenue	0	0	$7,500	0	0	0	0	$7,500
A2001.002	Recreation-Concession	$0	$3,500	Becomes TOV B Fund revenue	0	0	$3,500	0	0	0	0	$3,500
A2001.003	Recreation- Events	$0	$3,500	Becomes TOV B Fund revenue	0	0	$3,500	0	0	0	0	$3,500
A2090.000	Museum Earnings	$0	$1,200	Becomes TOV B Fund revenue	0	0	$1,200	0	0	0	0	$1,200
	TOTAL CULTURE AND RECREATION	**$0**	**$120,700**		**$0**	**$0**	**$120,700**	**$0**	**$0**	**$0**	**$0**	**$120,700**

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (no change in services) as of 5/4/11	NEW Town A FUND	NEW TOWN DA GENERAL HWY	NEW TOWN TOV B GENERAL FUND	NEW TOWN TOV DB HWY FUND	Former Village Special Taxing Districts	Water/Sewer/ Current Town Districts	Fire District	Balance of Combined Entities After Assumptions
HOME AND COMMUNITY SERVICES												
B2115	Building Inspector Fees	$5,000	$0	Unchanged	0	0	$5,000	0	0	0	0	$5,000
G2120.000	Sewer Rents	$0	$1,179,216	Sewer district revenue	0	0	0	0	0	$1,179,216	0	$1,179,216
SS2120	Sewer Rents	$5,000	$0	Sewer district revenue	0	0	0	0	0	$5,000	0	$5,000
G2121.000	Sewer Rents - Water Fund	$0	$85,950	Sewer district revenue	0	0	0	0	0	$85,950	0	$85,950
G2122.000	Service Charges	$0	$1,121	Sewer district revenue	0	0	0	0	0	$1,121	0	$1,121
G2123.000	Sewer Rent- Previous	$0	$21,000	Sewer district revenue	0	0	0	0	0	$21,000	0	$21,000
G2128.000	Interest & Penalty	$0	$4,401	Sewer district revenue	0	0	0	0	0	$4,401	0	$4,401
F2140.000	Metered Water Sales	$0	$1,245,386	Water district revenue	0	0	0	0	0	$1,245,386	0	$1,245,386
M2140.000	Interest & Penalty	$0	$163,000	Refuse revenue for former village dist.	0	0	0	0	$163,000	0	0	$163,000
SW2140	Metered Sales	$1,200	$0	Unchanged	0	0	0	0	0	$1,200	0	$1,200
F2141.000	Metered Sales Previous	$0	$21,000	Water district revenue	0	0	0	0	0	$21,000	0	$21,000
F2144.000	Service Charges	$0	$1,200	Water district revenue	0	0	0	0	0	$1,200	0	$1,200
F2148.000	Interest & Penalty	$0	$6,000	Water district revenue	0	0	0	0	0	$6,000	0	$6,000
M2160.000	Rents for Service	$0	$3,200	Refuse revenue for former village dist.	0	0	0	0	$3,200	0	0	$3,200
M2169.000	Sticker Sales	$0	$20,000	Refuse revenue for former village dist.	0	0	0	0	$20,000	0	0	$20,000
C2193.000	Sale of Power	$0	$517,582	Becomes town wide revenue	$517,582	0	0	0	0	0	0	$517,582
	TOTAL HOME AND COMMUNIT	$11,200	$3,269,056		$517,582	$0	$5,000	$0	$186,200	$2,571,474	$0	$3,280,256
EDUCATION												
A2229.000	Other Gen Sve - STOP DWI	$0	$250	Becomes town wide revenue	$250	0	0	0	0	0	0	$250
A2230.000	Other Service - Police	$0	$1,500	Becomes TOV B Fund revenue	0	0	$1,500	0	0	0	0	$1,500
	TOTAL EDUCATION	$0	$1,750		$250	$0	$1,500	$0	$0	$0	$0	$1,750
TRANSPORTATION												
A2301.000	Sidewalk Reimbursements	$0	$6,000	Becomes TOV DB Hwy revenue	0	0	0	$6,000				$6,000
A2302.000	Snow Charges - Other Gov'ts	$0	$95,000	Becomes TOV DB Hwy revenue	0	0	0	$95,000				$95,000
	TOTAL TRANSPORTATION	$0	$101,000		$0	$0	$0	$101,000	$0	$0	$0	$101,000
CULTURE AND RECREATION												
A2352.000	Town Aid for Museum	$0	$13,800	Becomes TOV B Fund revenue	$0	0	$13,800	0	0	0	0	$13,800
A2353.000	Town - Joint Recreation	$0	$152,180	Becomes TOV B Fund revenue	0	0	$152,180	0	0	0	0	$152,180
A2353.001	Town- Arena Debt Service	$0	$32,189	Becomes TOV B Fund revenue	0	0	$32,189	0	0	0	0	$32,189
A2354.000	Recreation-Other Towns	$0	$8,000	Becomes TOV B Fund revenue	0	0	$8,000	0	0	0	0	$8,000
	TOTAL CULTURE AND RECREATI	$0	$206,169		$0	$0	$206,169	$0	$0	$0	$0	$206,169
HOME AND COMMUNITY SERVICES												
A2389.000	Services for Comm. Develop.	$0	$200,000	Becomes town wide revenue	$200,000	0	0	0	0	0	0	$200,000
	TOTAL HOME AND COMMUNIT	$0	$200,000		$200,000	$0	$0	$0	$0	$0	$0	$200,000
USE OF MONEY AND PROPERTY												
A2401	Interest & Earnings	$10,032	$15,000	Unchanged; Village portion town wide	$25,032	0	0	0	0	0	0	$25,032
B2401	Class Interest	$1,650	$0	Unchanged	0	0	$1,650	0	0	0	0	$1,650
C2401.000	Interest on Earnings	$0	$3,000	Becomes town wide revenue - Hydro	$3,000	0	0	0	0	0	0	$3,000
DA2401	Class Interest	$2,010	$0	Unchanged	0	$2,010	0	0	0	0	0	$2,010
DB2401	Class Interest	$2,010	$0	Unchanged	0	0	0	$2,010	0	0	0	$2,010
F2401.000	Interest on Earnings	$0	$1,500	Water district revenue	0	0	0	0	0	$1,500	0	$1,500
G2401.000	Interest on Earnings	$0	$2	Sewer district revenue	0	0	0	0	0	$2	0	$2
M2401.000	Interest Income	$0	$425	Refuse revenue for former village dist.	0	0	0	0	$425	0	0	$425
SS2401	Interest on CD	$31	$0	Unchanged	0	0	0	0	0	$31	0	$31
SW2401	Class Interest	$61	$0	Unchanged	0	0	0	0	0	$61	0	$61
A2410.000	Tower Rental	$0	$41,500	Becomes TOV B Fund revenue	$0	0	$41,500	0	0	0	0	$41,500
A2410.001	Community Room	$0	$300	Becomes town wide revenue	$300	0	0	0	0	0	0	$300
A2410.002	Library Lease Charges	$0	$12,275	Becomes town wide revenue	$12,275	0	0	0	0	0	0	$12,275
	TOTAL USE OF MONEY AND PR	$15,794	$74,002		$40,607	$2,010	$43,150	$2,010	$425	$1,594	$0	$89,796
LICENSES AND PERMITS												
A2540	Bingo Fees	$1,800	$0	Unchanged	$1,800	0	0	0	0	0	0	$1,800
A2544	Dog Licenses	$4,500	$0	Unchanged	$4,500	0	0	0	0	0	0	$4,500
A2545.000	Licenses & Permits	$0	$300	Becomes TOV B Fund revenue	0	0	$300	0	0	0	0	$300
A2590.000	Building Permits	$0	$45,000	Becomes TOV B Fund revenue	0	0	$45,000	0	0	0	0	$45,000
A2590.001	Rental Inspection Fees	$0	$13,000	Becomes TOV B Fund revenue	0	0	$13,000	0	0	0	0	$13,000
A2590.002	Fire Inspections-CEO	$0	$3,000	Becomes TOV B Fund revenue	0	0	$3,000	0	0	0	0	$3,000
	TOTAL LICENSES AND PERMITS	$6,300	$61,300		$6,300	$0	$61,300	$0	$0	$0	$0	$67,600
FINES AND FORFEITURES												
A2610	Justice Court Fees	$57,000	$125,000	Unchanged; Village portion becomes town wide revenue	$182,000	0	0	0	0	0	0	$182,000
A2610.001	Clerks Fee - Tow Bills	$0	$300	Becomes TOV B Fund revenue	0	$300	0	0	0	0	0	$300
	TOTAL FINES AND FORFEITURES	$57,000	$125,300		$182,000	$300	$0	$0	$0	$0	$0	$182,300
SALES OF PROPERTY AND COMPENSATION FOR LOSS												
A2650.000	Sale of Scrap	$0	$500	Becomes town wide revenue	$500	0	0	0	0	0	0	$500
F2650.000	Sale of Scrap	$0	$750	Water district revenue	0	0	0	0	0	$750	0	$750
A2655.000	Minor Sales	$0	$500	Becomes town wide revenue	$500	0	0	0	0	0	0	$500
F2655.000	Minor Sales	$0	$1,500	Water district revenue	0	0	0	0	0	$1,500	0	$1,500

CGR

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G2655.000	Minor Sales	$0	$8,750	Sewer district revenue	0	0	0	0	0	$8,750	0	$8,750
A2665.000	Sale of Equipment	$0	$15,000	Becomes town wide revenue	$15,000	0	0	0	0	0	0	$15,000
	TOTAL SALES OF PROPERTY ANI	$0	$27,000		$16,000	$0	$0	$0	$0	$11,000	$0	$27,000
MISCELLANEOUS												
A2701	County Dog Surplus Prior Year	$1,100	$0	Unchanged	$1,100	0	0	0	0	0	0	$1,100
A2704.001	Electrical Charge - Gazebo	$0	$200	Becomes town wide revenue	$200	0	0	0	0	0	0	$200
A2705	Gifts & Donations Clarkson Colle	$4,100	$30,000	Unchanged; Village portion town wide	$34,100	0	0	0	0	0	0	$34,100
A2707.000	Gifts & Donations - Police	$0	$100	Becomes TOV B Fund revenue	0	0	$100	0	0	0	0	$100
A2708.000	Gifts & Donations- K-9	$0	$0	Becomes TOV B Fund revenue	0	0	0	0	0	0	0	$0
B2770	Permit-Junk Fire Scrap&Code	$300	$0	Unchanged	0	0	$300	0	0	0	0	$300
A2771.000	Museum- unclassified	$0	$1,000	Becomes town wide revenue	$1,000	0	0	0	0	0	0	$1,000
	TOTAL MISCELLANEOUS	$5,500	$31,300		$36,400	$0	$400	$0	$0	$0	$0	$36,800
STATE AID												
A3001	State Revenue Sharing	$120,000	$121,492	Unchanged; Village portion becomes town wide revenue	$241,492	0	0	0	0	0	0	$241,492
	Citizen Empowerment Tax Cred	$0	$0	Becomes town wide revenue	$0	0	0	0	0	0	0	$0
A3005	Mortgage Tax County	$90,000	$35,000	Unchanged; Village portion town wide	$125,000	0	0	0	0	0	0	$125,000
B3089	Sales Tax	$240,000	$0	Unchanged	0	0	$240,000	0	0	0	0	$240,000
A3090.000	State Aid - Railroad	$0	$10,241	Becomes town wide revenue	$10,241	0	0	0	0	0	0	$10,241
A3501.000	State Aid - CHIPS	$0	$70,634	Becomes TOV DB Hway revenue	0	0	0	$70,634	0	0	0	$70,634
DB3501	Consolidated Highway	$200,000	$0	Unchanged	0	0	0	$200,000	0	0	0	$200,000
A3820.000	State Aid - Youth	$0	$6,827	Becomes town wide revenue	$6,827	0	0	0	0	0	0	$6,827
A3821.000	State Aid - Juvenile Officer	$0	$0	Unchanged	0	0	0	0	0	0	0	$0
A4960.001	RDS Subsidy	$0	$25,000	Becomes town wide revenue	$25,000	0	0	0	0	0	0	$25,000
A4	Code Compliance Grant	$0	$13,500	Becomes TOV B Fund revenue	0	0	$13,500	0	0	0	0	$13,500
	TOTAL STATE AID	$650,000	$282,694		$408,560	$0	$253,500	$270,634	$0	$0	$0	$932,694
INTERFUND TRANSFERS												
A5031.004	Interfund from Hydro	$0	$100,000	Becomes town wide revenue	$100,000	0	0	0	0	0	0	$100,000
A0910	Appropriated Fund Balance	$195,700	$280,000	Not applied in model	$0	0	0	0	0	0	0	$0
B0910	Appropriated Fund Balance	$60,070	$0	Not applied in model	0	0	$0	0	0	0	0	$0
DB0910	Appropriated Fund Balance	$100,000	$0	Not applied in model	0	0	0	$0	0	0	0	$0
SS0910	Appropriated Fund Balance	$1,500	$0	Not applied in model	0	0	0	0	0	$0	0	$0
	TOTAL INTERFUND TRANSFERS	$357,270	$380,000		$100,000	$0	$0	$0	$0	$0	$0	$100,000
	TOTAL REVENUES (Excluding Property Tax & Fund Balances. Does Include Inferfund from Hydro)	$1,361,994	$6,042,321		$1,617,249	$2,310	$1,937,019	$947,044	$186,625	$2,584,068	$0	$7,274,315

Reduction of Gross Utilities Tax	$130,000
Total w/GUT	$7,404,315
Current Rev. Combined	$7,404,315
Difference	$0

TOTAL EXPENSES - REVENUES (excluding property tax and fund balance)		$1,746,112	$2,975,901		$480,922	$726,625	$1,749,653	$653,372	$499,378	$145,013	$518,523	$4,773,486

DO NOT DELETE - RATIO BELOWED USED IN ABOVE CALCULATIONS

	Town wide	TOV
Splitting former village general	20%	80%

CGR