

# **Village of Potsdam Dissolution Study And Dissolution Plan**

**July, 2011**

## **Report to the Community by the Dissolution Study Committee**

**CGR Staff to the Committee:**  
Charles Zettek Jr., Project Director  
Jaime Saunders, Project Manager

1 South Washington Street  
Suite 400  
Rochester, NY 14614  
585.325.6360

90 State Street  
Suite 1436  
Albany, NY 12207  
518.432.9428

[www.cgr.org](http://www.cgr.org)



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# Village of Potsdam Dissolution Study and Dissolution Plan

July, 2011

## EXECUTIVE SUMMARY

This document constitutes the Dissolution Study and Dissolution Plan created by the Potsdam Dissolution Study Committee as requested by the Village Board.

### Background and Context

The Village of Potsdam is located in St. Lawrence County in Northern New York State. The Village is 4.8 square miles in the 103.4-square mile Town of Potsdam. The Town of Potsdam also includes the Village of Norwood which makes up 2.3 square miles of the Town. The Town-outside-Village (TOV) is 96.7 square miles.

The Village Board of Trustees appointed the Village of Potsdam Dissolution Study Committee to oversee a dissolution study. These 15 Potsdam residents come from both the Town-Outside and Village and are working together to present a study that addresses two key questions:

- 1) What would happen if the Village of Potsdam as a municipal entity ceased to exist because voters elected to dissolve the Village? Note – if a Village dissolution vote passed in November, 2011, the Village would officially dissolve on December 31, 2012.
- 2) If the Village does not dissolve, are there opportunities to change how municipal services are delivered that would benefit the Village and Town? Note – since the Village exists as an entity within the Town of Potsdam, the committee is evaluating opportunities within the context of that larger community.

The primary goal of the study is to ensure that Village of Potsdam residents have the information required to be provided by state law so that they understand the implications of voting to dissolve the Village. **An important related goal is to inform the greater Potsdam community about possible options to improve the delivery of municipal services.** Thus, the committee has endeavored to understand the functions of the

Town government as well as the Village government, so that the committee could identify additional shared services or consolidation opportunities beyond those services already jointly shared by the Village and Town. The Committee's recommendations for shared service opportunities and/or functional consolidations are described in the Options Report (Chapter 2 of this document).

The Dissolution Study Committee consists of the following members:

**Village Representatives:** Michele Arnold; Tim Connolly; Ruth Garner; Cindy Goliber; Eleanor Hopke; Alexandra Jacobs; Mark Lee; Rose Rivezzi; Will Siegfried; and Steve Warr.

**Town Representatives:** Jack McGuire; Dan Parker; Mario Pusateri; Marie Regan; and Mike Zagrobelny.

The Village of Potsdam requested and received a high priority planning grant to support this study from the New York State Department of State under the Local Government Efficiency Grant (LGE) program.<sup>1</sup> The Village engaged the Center for Governmental Research (CGR), an objective nonprofit policy research firm, to provide technical assistance to the Committee through the process.<sup>2</sup>

In order to meet the requirements of New York State,<sup>3</sup> the Committee must prepare a Dissolution Plan. If Village voters vote to dissolve the Village, the Dissolution Plan, which is the final document in this report, describes in detail how the two governments would merge into one; which existing Village services will be provided by the Town; which costs are to be absorbed by the Town; the fiscal and tax impacts for taxpayers of the Village and the Town-Outside-Village (TOV); and all other relevant aspects of dissolving the Village.

## Study Process and Components

The Committee worked over a 15-month period through a sequential process to develop the Dissolution Study and Dissolution Plan. Each key phase resulted in a report to the community as outlined in the following three components:

- **What Exists Report** – describing how the Village and Town currently provide municipal services (Chapter One of this report).

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<sup>1</sup> Contract No. T-098824

<sup>2</sup> CGR is a nonpartisan, nonprofit consulting firm that works with local governments and nonprofit organizations throughout NYS. More information can be found at [www.cgr.org](http://www.cgr.org)

<sup>3</sup> New York State Article 19: Dissolution of Villages

- **Options Report** – identifying viable alternatives for delivering the services and functions currently provided by the Village (Chapter Two of this report).
- **Dissolution Plan** – outlining how the functions and services of the Village will be continued, eliminated, or changed if the Village dissolves, and also the fiscal and tax implications of dissolution (Chapter Three of this report).

Public feedback and suggestions were requested at each of the Committee meetings, during three public presentations, and through the project website which posted draft reports, answers to frequently asked questions, meeting minutes, and additional information about the study ([www.cgr.org/potsdam](http://www.cgr.org/potsdam)).

A referendum to dissolve the Village based upon the Dissolution Plan adopted by the Board will be put up for a vote on November 8, 2011. If a majority of Village voters approve dissolution, the Village would dissolve on December 31, 2012. From that point forward, services in the former Village would be provided by the Town or provided as a special district or eliminated. If Village voters vote not to dissolve, this report provides the committee recommendations of viable shared service and consolidation alternatives for consideration between the Village and the Town going forward.

## What the Study and Plan Cannot Anticipate

The Committee, in preparing the Dissolution Plan, can project the effect on the structure of local government of reducing from two entities into one. However, the Dissolution Plan cannot project decisions future elected leaders will make regarding levels of service to be provided. *In the event of dissolution, the Town Board makes final decisions regarding levels of service.* The Committee's Dissolution Plan can only reflect its own judgment about what options would best serve the community if the Village dissolves.

The Dissolution Plan sets the policy and operational expectations if the Village dissolves. It is not intended to be a highly detailed transition implementation document. Detailed implementation would be worked out between the two boards during the 13 month transition period if Village voters vote to dissolve.

## Committee Recommended Dissolution Plan Summary

The full Dissolution Plan can be found at the end of this document. Below is a summary of the Committee's recommendations, by topic area, which are reflected in the Plan.

**Reconciling staff differences between the Village and the Town:** In some functions, Village staff work 40 or 35 hours per week while most Town positions (with the exception of Highway) work 30 hours per week. There are some title differences, while benefits are similar with some cost differences. The Committee recommends that Village administration position hours and salaries be kept at the same level, with the exception of standardizing 3 clerical positions, 1 Code, and 2 Court clerical positions to 30 hours (with associated pay difference) to align with similar Town titles.

**Elected Representation:** The Village Board and associated expenses will be eliminated. The Committee recommends keeping the Town board at its current size without increased compensation.

**Police Services:** The Committee recommends creation of a town wide police force. The Committee further requests that a Memorandum of Understanding with the Town for a town wide police department be formalized before the vote on dissolution.

**Fire Protection Services:** The Potsdam Fire Department incorporates as a separate non-profit corporation to serve the Town fire protection district that includes the former Village. The Committee further recommends increasing expenses by \$20,000 per year to provide the four paid drivers with similar retirement benefits to their current state funded plans.

**Rescue Squad:** No change to current operations. Town would assume Village building lease obligations.

**General Administration:** No changes recommended. Village positions could become Town positions with costs allocated town wide.

**Buildings:** No reduction in number of buildings though specific functions might shift between buildings. Costs allocated town wide.

**Courts:** No change in service. Would become Town Court with no change in current administrative staff size. The number of justices would go from 4 to 2 (minimum). The two court clerk positions will be reduced to 30 hours a week (from 35 and 40) to align with Town positions. Costs allocated town wide.

**Recreation:** No change to current services or size of staffing. Costs allocated to TOV.

**Community/Economic Development and Planning:** Becomes town wide department. Recommend reduction of one full-time position.

**Code Enforcement:** No change to current staff size. Town vacant position to be filled and the former Village position reduced to 30 hours to align with Town positions. Costs allocated to TOV.

**Codes and Ordinances:** Little changes required. Special ordinances can be set for former Village as needed.

**DPW/Highway:** No change to primary highway/DPW operations. Same total staff size. Leaf/brush pick-up service will be eliminated. Town residents may drop off leaf/brush to an area designated by the Town. Street lighting and refuse would be town special districts in the former Village. Village sidewalk policy adopted town wide. Costs allocated to TOV or Town wide consistent with town law and current policy.

**Utilities:** No change to current staff size. Current Village Water and Sewer operations become special districts which remain self-supporting by service fees as at present. Hydroelectric operations would become part of the new Water/Hydroelectric district in the former Village with the district assuming the cost of operation, hydroelectric debt and associated revenues. The Committee requests that a Memorandum of Understanding with the Town to establish a Water/Hydroelectric District be formalized before the vote on dissolution.

**Special Taxing Districts:** Former Village would retain some costs through a special taxing district which will include current post-employment obligations. The debt payments for the Arena will be assigned to the Town-Outside Village, which includes the former Village.

**Emergency Rescue Squad:** Unchanged. Town assumes Village building lease obligations to the Potsdam Volunteer Rescue Squad.

**Museum:** Town will continue supporting the Museum in the same manner as the Village. Costs will be allocated Town-Outside-Village.

**Historian:** Will be provided through the Town and this service will continue unchanged.

**Airport:** Will become Town responsibility with the costs paid by airport fees, revenues and taxes in the same manner as paid by the Village. Costs will be allocated town wide.

**Animal Control:** Unchanged, town will continue to provide.

**Assessor Services:** Unchanged, town will continue to provide.

**Licensing Services:** Unchanged, town will continue to provide.

**Vital Records Management:** Town will provide this service town wide.

## Projected Tax Impact Summarized

Current state legislation provides a CETC incentive (Citizen Empowerment Tax Credit) when local governments consolidate. In Year 1 of consolidation, based on current budget information, the incentive would amount to \$570,000 additional revenue for the overall community, with future increases based upon the projected Year 1 total.

Due to New York State's current budget constraints and the fact that CETC is an annual appropriation of the New York State Legislature, the Committee makes projections both with and without CETC.

Based on Committee recommendations outlined above, the community as a whole will see a projected net savings from dissolution of \$43,674 each year without including CETC incentive funds and \$613,674 with CETC.<sup>4</sup> The local tax rate impact, with and without CETC, are shown in Table 1.<sup>5</sup> It should be noted these rates do not include applied fund balance.

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<sup>4</sup> Assumes 100% of CETC used to reduce the tax levy.

<sup>5</sup> Does not include school, county or utility district taxes.

**Table 1**

<b>FISCAL IMPACT OF COMMITTEE FAVORED DISSOLUTION OPTIONS</b>			
Village and Town Property Tax Rates, per \$1,000 Assessed Value (Does Not Include Fund Balance)			
	<b>Former Village of Potsdam</b>	<b>Current TOV</b>	<b>Village of Norwood</b>
Townwide (A) and (DA)	\$7.72	\$7.72	\$7.72
Town-Outside General (B)	-	-	-
Town-Outside Hway (DB)	-	-	-
Village	-	-	\$14.09
Former Village Taxing Dist.	\$3.10	-	-
New TOV Fire Protection District	\$1.48	\$1.48	-
<b>TOTAL</b>	<b>\$12.30</b>	<b>\$9.20</b>	<b>\$21.81</b>
Impact of New CETC Tax Credit	\$1.21	\$1.21	\$1.21
<b>TOTAL w/ New CETC Tax Credit</b>	<b>\$11.09</b>	<b>\$7.99</b>	<b>\$20.60</b>

Source: Calculated by CGR

Notes: Does not include fund balance. CETC is Citizen Empowerment Tax Credit. Reflects 2010 tax rates. Village of Norwood includes Town of Potsdam portion.

As summarized in Table 2, without including the CETC incentive, the net savings from dissolution reduces the Village taxpayer’s tax rate to \$12.30 per \$1,000 of assessed value, while the tax rate for the current TOV taxpayer increases to \$9.20 and the Village of Norwood tax rate increases to \$21.81. Including CETC, the Village taxpayer’s tax rate sees a greater reduction to \$11.09, while the TOV taxpayer rate is \$7.99 and the Village of Norwood is \$20.60 per \$1,000 assessed value.

**Table 2**

<b>Fiscal Impact Comparison Summary</b>			
	<b>Former Village of Potsdam</b>	<b>Current TOV</b>	<b>Village of Norwood</b>
Current (2010) Tax Rates	\$17.67	\$3.20	\$16.34
Committee Favored Options	\$12.30	\$9.20	\$21.81
Committee Favored Options with CETC	\$11.09	\$7.99	\$20.60

Notes: Options calculation does not include use of fund balance. To make an apples-to-apples comparison of options to current tax rates - current tax rates without use of fund balance would be: Village of Potsdam \$19.06; TOV \$4.58; and Village of Norwood \$17.35.



## Committee Recommendations for Alternatives to Dissolution

In developing the Dissolution Plan, the Dissolution Study Committee reviewed all functional areas for shared service, consolidation, or improvement opportunities if dissolution does not occur.

The following list includes these recommendations directly from the sub-committee reports, with additional details outlined in the Options Report (Chapter Two of this report).

### *General*

- The Village of Potsdam could contract with the Town of Potsdam to act as their Registrar.

### *DPW/Highway*

- The Town and Village already jointly maintaining Pine Street Arena and share highway equipment.

### *Courts*

- Even if dissolution does not occur, it would be advantageous for both the governments to share one facility for a court. The two municipalities should try to find a common ground and work to share space (if not functionally combining operations) before moving forward with any more renovation or construction projects that would be costly for both the town and the Village.

### *Utilities*

- If the Village does not dissolve, the Committee recommends the Village commit to finding a win-win model under which the Village would sell water and sewer services outside of the Village limits to support economic development opportunities for the area.

### *Police*

- Continued consolidation with the St. Lawrence County Sheriff is recommended wherever shared services are more expedient and efficient. Key areas of cooperation: training, investigations, back-ups, equipment, technology, job improvement, mutual aid, and the Police Academy.
- Revenue is currently tied to fines from Village codes/ordinances violations, adding \$55,000 to Village funds in 2010. Increasing the fines to reflect practical and current costs would not only boost revenues, but is a proven deterrent to violators. Currently, the rate of repeat offenders indicates a failure to change behavior by the fines. An effective fine schedule is necessary.

- Since Code Department is also a law enforcement department, which only enforces 7:30 a.m. – 4 p.m. Monday through Friday, coordinating with them will result in more consistent and efficient code enforcement
- Since preparing for court cases requires so much staff time, it is worthwhile to work more closely with the courts for a comprehensive approach to criminal justice and law enforcement.
- Since Potsdam is a college Village (and based on other similar communities successes), the PPD should establish stronger relationships with college representatives (Administrators, Residential Life, Greek Life, Campus Judicial), students, renters, landlords and neighborhood watch groups to reduce law infractions
- Evaluate all non-mandatory services for efficiencies and priorities
- Continue giving periodic police reports to the Village board
- Continue collaboration with the County Sheriff
- Form a coalition with community groups, civic organizations and college administration to address most-frequent violations
- Evaluate the most recent (Jan 2011) model of dispatch procedures for PVRs for efficiency and success

### **Fire Services**

- The sub-committee recommends that the Village and Town boards consider two options for changing how fire services are currently delivered.

1) The total number of pumpers in the PFD fire station could be reduced by one pumper for an annual average saving of \$10,000/year (20 year useful life, \$200,000 cost new). That is because, under the current arrangement, Village equipment does not respond to calls outside the Village boundary except under mutual aid conditions, and equipment that is not Village owned does not respond to calls inside the Village except under mutual aid conditions. One pumper could be reduced if the fleet were managed as one integrated fleet. The Village and Town could sign an Inter-Municipal Agreement (IMA) to contribute on an agreed upon basis to the cost of equipment, which would permit all equipment to be used anywhere in the district.

2) The Village and Town could, through an IMA, agree to share the cost of the paid fire drivers. Although they would remain Village employees for management purposes, the Town could reimburse the

Village for a pro-rated share of the employee costs. This would permit the paid drivers to drive equipment to an incident anywhere in the district, which will decrease response time outside the Village.

- Formulas used in other towns and Villages for sharing costs have been based on pro-rated shares of actual calls per year, ratios of taxable assessed value for the Village and TOV areas covered by the district, population, and/or some combination of these variables. The sub-committee recommends the ratio of taxable assessed valuation be used as the basis for a Town and Village IMA.
- Under both scenarios, this would distribute the costs and benefits of the integrated fire department across all properties in the district, both inside and outside the Village, and would enable all property tax payers to benefit from any operational efficiencies such as the reduction in the cost of one pumper.

### ***Code Enforcement***

- **Functional Merger of the Village and Town Code Departments:** If the Village does not dissolve, a functional merger of the Village and Town Code Departments could provide improved services, savings and efficiencies through one code department. One individual will have department head duties. Sharing an Administrative Assistant would increase time dedicated to field work by trained code enforcement officials and add to the office's efficiency. Sharing one office space could simplify daily work schedules, especially if the assessor's office is in close proximity. Likewise, equipment and supplies would be shared. Under this scenario, Code functions should be separate from Community Development.
- **Co-Locate Town and Village Code Departments:** If dissolution of the Village of Potsdam government does not occur, the Town and Village Code Departments would remain independent departments, but ideally they should be located in the same office. Taking advantage of economies of scale, the likely benefits of a town/Village code department are more effective and efficient delivery of services. Code and Zoning Enforcement Officers would have primary responsibilities to either the Village or Town but could also assist each other when conditions warrant it (i.e. if the "town code official" is slow, he /she could assist the Village code official). Under this scenario, Code functions should be separate from Community Development.

### ***Community and Economic Development***

- If the Village is not dissolved, the Town and Village of Potsdam might work together to find a fair and equitable way to create a joint Potsdam Planning & Development Office with a wider scope of vision and an updated mission. The Village Community Development staff would work with the Town staff and officials with a stated philosophy of regional economic and community development, with a defined focus on maintaining neighborhoods and quality of life. The municipalities would keep independent Planning Boards and Zoning Boards of Appeals, but the staff would work for both entities. The Office might provide a wider range of services that would serve residents of both the Village and the Town outside.
- There could be an additional benefit of making Potsdam more competitive in grant applications through cooperation between the Town and Village. For example, joint applications for funding through programs such as the NYS Affordable Home Ownership Development Program or Access to Home might be utilized to boost homeownership opportunities, provide for housing rehabilitation assistance or accessibility modifications. Presently, such programs are not used because individually, the town and Village can't demonstrate significant demand for this funding. By combining efforts, the municipalities would improve access to those types of resources. The same opportunities exist with respect to economic development. For example, the Village has applied for funding through the River Valley Redevelopment Agency for start-up, retention and expansion funds for small businesses. This is a program that could help businesses in the Town outside the Village if both municipalities shared services.
- The benefits to the Village would be financial support for the 2.67 FTEs and the cost of the Planning and Development Office, while the Town would benefit from the services provided as well as a unified vision and staff to assist with development outside Village limits. It would seem best to utilize the space that the Office currently uses and maintain Village employment for the staff.
- Regardless of the outcome of the dissolution vote, all Potsdam residents must come together to re-open dialogue about how best to serve the needs of the entire community. The town and Village should endeavor to create a unified vision for future economic and residential development within the entire township, with careful consideration of the valuable resources unique to each area within the Town and a respect for history and quality of life enjoyed by its residents. At the same time, the vision should respect the current

science of urban and rural planning and economic models that have seen success in comparable areas. Increased cooperation in this area, combined with a broader vision, would go a long way toward making Potsdam a more beautiful and more prosperous place to call home. If the Village were dissolved, this unified economic development plan would do much to signal a fresh start and show how the Town will look out for all Potsdam residents.

## Key Documents in This Report

This report is a compilation of the key documents produced throughout the dissolution study, and includes the following:

1. What Exists Report
2. Options Report
3. PowerPoint presentation to the public on June 8, 2011 – to solicit public feedback on the Options under consideration by the Committee.
4. PowerPoint Presentation to the Public - July 20, 2011 – Committee official public hearing on the Committee’s Dissolution Plan for the Village.
5. The Committee’s Dissolution Plan

Additional information, including background documents, can be found on the study website: [www.cgr.org/potsdam](http://www.cgr.org/potsdam).

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# **What Exists Report for the Village of Potsdam and Town of Potsdam**

## **Report to the Community by the Dissolution Study Committee**

**April, 2011**

**CGR Staff to the Committee:**

Charles Zettek Jr., Director  
Jaime Saunders, Manager

1 South Washington Street  
Suite 400  
Rochester, NY 14614  
585.325.6360

90 State Street  
Suite 1436  
Albany, NY 12207  
518.432.9428

[www.cgr.org](http://www.cgr.org)



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# I. INTRODUCTION AND CONTEXT

This document is the first report to the community by the Potsdam Dissolution Study Committee (committee) and provides an overview of municipal services and financial information for the Village of Potsdam and the Town of Potsdam, New York. This report was prepared with technical assistance from the Center for Governmental Research (CGR)<sup>1</sup> and constitutes the dissolution study’s “What Exists Report.” This is the first of three reports to the community during the dissolution study process. The committee will next provide to the community an Options Report and then an integrated final report that includes a technical Dissolution Plan. A dissolution plan provides the basis for holding a Village dissolution vote. The Village Board has stated its intention to put a referendum on whether or not to dissolve the Village before the voters in the general Village election on November 8, 2011.

## Dissolution Study Background and Goals

The Village Board of Trustees appointed the Village of Potsdam Dissolution Study Committee to oversee a dissolution study. These 15 Potsdam residents come from both the Town and Village and are working together to present a study that addresses two key questions:

- 1) What would happen if the Village of Potsdam as a municipal entity ceased to exist because voters elected to dissolve the Village? Note – if a Village dissolution vote passed in November, 2011, the Village would officially dissolve on December 31, 2012.
- 2) If the Village does not dissolve, are there opportunities to change how municipal services are delivered that would benefit the Village and Town? Note – since the Village exists as an entity within the Town of Potsdam, the committee is evaluating opportunities within the context of that larger community.

The primary goal of the study is to ensure that Village of Potsdam residents have the information required to be provided by state law so that they understand the implications of voting to dissolve the Village. **An important related goal is to inform the greater Potsdam community about possible options to improve the delivery of municipal services.** Thus, the committee has endeavored to understand the functions of the Town government as well as the Village government, so that the committee could identify additional shared services or consolidation opportunities beyond those services already jointly shared by the Village and Town.

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<sup>1</sup> CGR is a nonpartisan, nonprofit consulting firm that works with local governments and nonprofit organizations throughout NYS. More information can be found at [www.cgr.org](http://www.cgr.org)

If the referendum to dissolve the Village is approved, the plan will be used as a guide by the Town government to deliver services to the residents, businesses and taxpayers in the area that was formerly served by the Village government. In short, the plan will represent the committee's collective recommendation about how a single government—the Town—could provide municipal services for the area formerly served by the Village government, while recognizing the impact such a change would have on the whole Town, including any potential impact on the Village of Norwood. The plan is not a binding document, but acts as a guide from which the newly consolidated municipality can move forward.

Thus, this effort, while focused on the Village, is in effect a proactive future planning exercise for the greater Potsdam community. As such, the committee is following a completely open process to ensure that the perspectives of all constituents are factored into this report so that it addresses the vibrant diversity of our community.

The Dissolution Study Committee consists of the following members:

**Village Representatives:** Michele Arnold; Tim Connolly; Ruth Garner; Cindy Goliber; Eleanor Hopke; Alexandra Jacobs; Mark Lee; Rose Rivezzi; Will Siegfried; and Steve Warr.

**Town Representatives:** Jack McGuire; Dan Parker; Mario Pusateri; Marie Regan; and Mike Zagrobelny.

The Village of Potsdam requested and received a grant to support this study from the New York State Department of State under the Local Government Efficiency Grant (LGE) program.<sup>2</sup>

## Dissolution Study Process and Requirements

The process being followed for this study is governed by New York State Village Law Article 19. Article 19 requires the Village to form a dissolution study committee (noted above) comprised of residents of the community (including Town outside of Village residents). The committee is tasked with developing a study and formal dissolution plan to deliver to the Village Board. The multi-step process to develop the study and plan includes a required public hearing process prior to the committee submitting its plan to the Village Board.

The Village Board can adopt the committee's plan, modify it, or reject the plan. If a plan is adopted by the Board, at least one public hearing must be held to inform the public of the plan to dissolve the Village. Only registered voters in the Village can vote on whether to dissolve the Village based on the dissolution plan. If the plan is rejected by the Village Board,

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<sup>2</sup> Contract No. T-098824

the dissolution process will end without a public vote. It should be noted that if the Board does not put the plan to a referendum, General Municipal Law Article 17-A sets forth a process whereby citizens can present a petition to the Board that requires a dissolution vote.

## Report Format

This report will serve to establish a foundation for examining options for the future in the next phases of the study process. This “What Exists Report” is presented in sections<sup>3</sup> within two larger groups. The first group, intended to provide a general background to local government services in Potsdam, includes the following sections:

- I. Introduction and Context**
- II. Background Information about the Community**
- III. Financial and Staffing Overview**

The second group (Sections IV through X) provide an overview of Village and Town services as prepared by six Dissolution Study sub-committees. Each section outlines the types and level of services provided by the Village and the Town within each major functional area.

Sub-Committee Reports are presented in the following sections:

- IV. General Administration**
- V. Public Works**
- VI. Police Services**
- VII. Fire and Rescue Services**
- VIII. Courts**
- IX. Codes and Ordinances**
- X. Community Development**

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<sup>3</sup> Note: This draft report incorporates information available as of March 1, 2011. The document will be updated/revised on an ongoing basis as needed.

## **Additional Information**

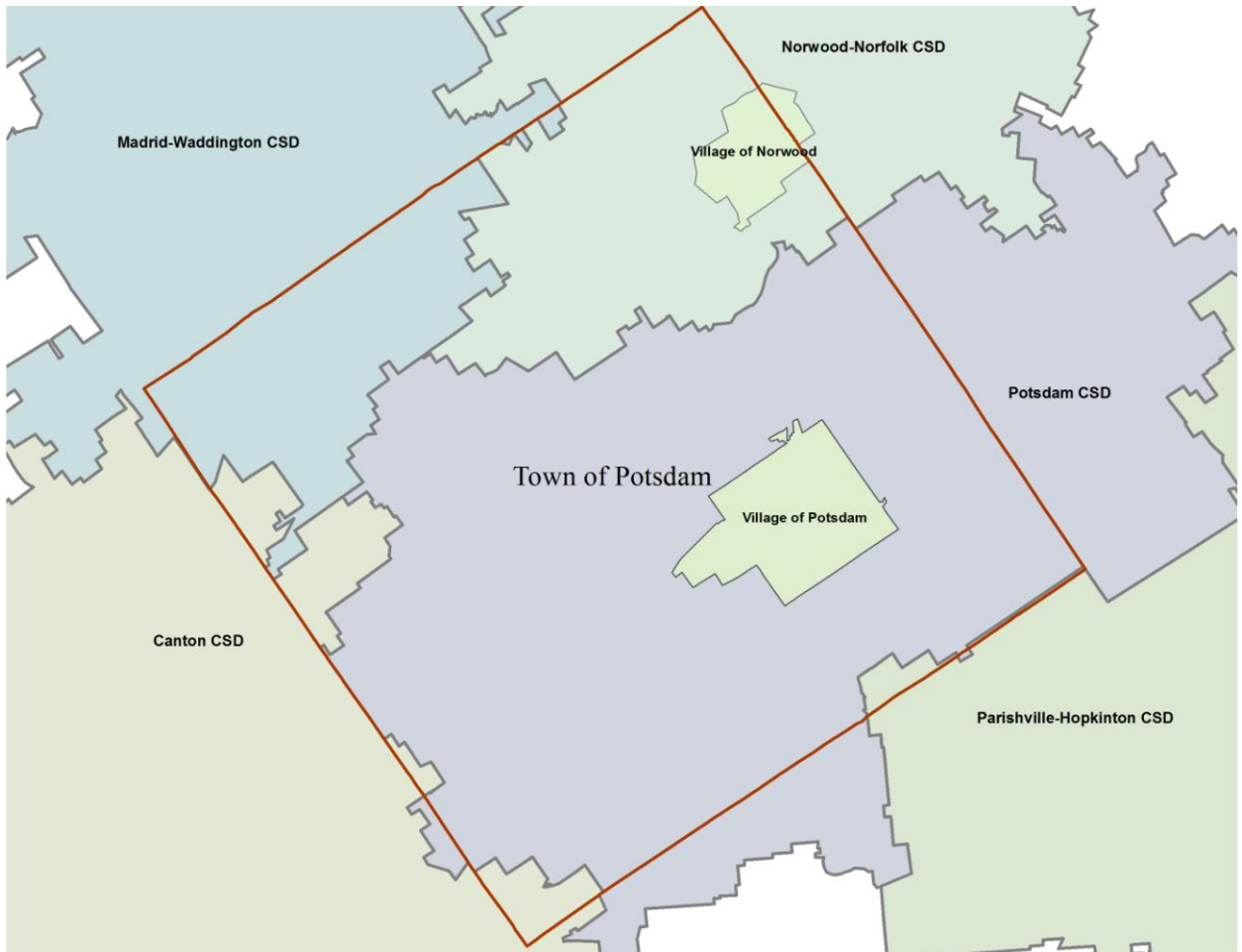
This report is intended to present a concise, readable document for the community. As such, it represents hundreds of hours of work by the committee members, Village and Town staff and the consultants collecting, analyzing and synthesizing a tremendous amount of information and data. In order for members of the community to understand how the committee has reached its conclusions, the committee is providing its key background information and data on the project web site, <http://www.cgr.org/potsdam/>. The data, documents and other information reviewed by the committee can be found in the Documents section of the web site. Additional information utilized by the committee going forward will be posted on the web site as it becomes available. Citizens are encouraged to go to the web site to keep abreast of the study as it proceeds.

## **II. BACKGROUND INFORMATION ABOUT THE COMMUNITY**

### **Geographic Size and Location**

The Village of Potsdam is located in St. Lawrence County in Northern New York State, as shown in Map 1. The Village is 4.8 square miles in the 103.4-square mile Town of Potsdam. The Town of Potsdam also includes the Village of Norwood which makes up 2.3 square miles of the Town. The Town-outside-Village (TOV) is 96.7 square miles. The Town of Potsdam is served by five school districts.

## MAP 1



## Population Trends

In 2009, U.S. Census estimated 16,300 residents lived in the Town of Potsdam with 9,873 of those living in the Village of Potsdam and 1,577 living in the Village of Norwood. The Village of Potsdam's population increased for much of the century, hitting a peak of 10,635 residents in 1980 before slightly declining to just under 10,000 residents in both 2000 and 2009.

Table 1 presents the population trends for the Town and Villages and shows:

- 61% of the population of the Town of Potsdam resides within the Village of Potsdam.
- Village population has declined 8% since 1980, while the Town-outside-Village (TOV) has remained flat.

**TABLE 1**

<b>Total Population, 1930-2009</b>				
<b>Year</b>	<b>Town of Potsdam</b>	<b>Village of Potsdam</b>	<b>Village of Norwood</b>	<b>TOV</b>
2009	16,300	9,873	1,577	4,850
2000	15,957	9,425	1,685	4,847
1990	16,822	10,251	1,841	4,730
1980	17,411	10,635	1,902	4,874
1970	16,382	9,985	2,031	4,366
1960	14,045	7,765	2,156	4,124
1950	12,437	7,491	1,916	3,030
1940	9,609	4,821	1,822	2,966
1930	8,880	4,136	1,848	2,896

Sources: U.S. Census Bureau

Notes: 2009 figures are U.S. Census population estimates. TOV is town-outside-village.

The Village of Potsdam is home to two academic institutions: the State University of New York at Potsdam and Clarkson University. These two institutions have a total student population of nearly 7,700 students (Table 2). The U.S. Census considers students who live away from their parental home, either on-campus or off-campus, as a resident of where they live and sleep most of the time during the year. As a result, the 2009 Village of Potsdam population of 9,873 includes college students in the count. Using recent college enrollment figures, the Village of Potsdam full-time residents, excluding a proportion of college students who may live in the Village year-round<sup>4</sup>, is estimated to be 4,521.

**TABLE 2**

<b>Village of Potsdam College Student Population</b>			
	<b>Undergraduate</b>	<b>Graduate</b>	<b>Total</b>
SUNY Potsdam	3,757	559	4,316
Clarkson	2,848	482	3,330
<b>TOTAL</b>	<b>6,605</b>	<b>1,041</b>	<b>7,646</b>

Notes: SUNY Potsdam enrollment for 2009. Clarkson enrollment posted for 2010.

<sup>4</sup> CGR estimates 30% of enrolled students in the two academic institutions live in Potsdam year round as full-time residents. This assumes 70%, or 5,352 students, were counted as part of Census’s Village population, yet do not live in the area full-time. These figures are only an estimate as actual data on full-time residents of the student population were unavailable.



## III. FINANCIAL AND STAFFING OVERVIEW

The information in this section is provided to assist Village and Town residents to understand the relationship of Village and Town taxes to the total property tax burden.

### Complexity of Local Taxation

Property owners in the Town of Potsdam, both Village residents and TOV, pay several different levels of taxes depending on where they own property and the types of services they receive. Table 3 illustrates the many layers of local taxation within the municipalities (excluding federal and state taxes).

**TABLE 3**

<b>Potsdam: Current Tax Rates, per \$1,000 Assessed Value</b>		
	<b>Village</b>	<b>TOV</b>
County	8.53	8.53
Town wide	2.25	2.25
Town-Outside General	-	0.00
Town-Outside Hway	-	0.19
Village of Potsdam	15.43	
Village of Norwood	14.09	
Fire	-	0.76
TOV County Chargeback	-	0.63
Village County Chargeback	0.63	
<b><u>Special District Tax Rates:</u></b>		
Hewittville Light	-	0.84
Sissonville Light	-	0.60
Unionville Sewer	-	7.32
Unionville Water	-	7.14
<b><u>School District Tax Rates:</u></b>		
Canton Central		18.33
Madrid-Waddington		18.02
Norwood-Norfolk		23.86
Parishville-Hopkinton		11.47
Potsdam	23.16	23.16
<b><u>Library Tax Rates:</u></b>		
Potsdam	0.99	0.99

Source: St. Lawrence Real Property Tax Service Agency; Office of the State Comptroller.

Notes: Reflects 2010 tax rates. County chargebacks include workers compensation allocation, costs associated with Real Property Tax Office Services, and Community College

Depending on the location of the property and the services received, the combined local tax rate (per \$1,000 assessed value) ranges from \$23.83 to \$50.99, as shown in Table 4 below.

**TABLE 4**

<b>Current Combined Tax Rates, based on location of property (per \$1,000 assessed value)</b>											
	<b>County</b>	<b>Town wide</b>	<b>Village</b>	<b>TOV</b>	<b>Light Dist.</b>	<b>Sewer Dist.</b>	<b>Water Dist.</b>	<b>Fire</b>	<b>School</b>	<b>Library</b>	<b>Total Local Tax Rate</b>
<b><u>Villages</u></b>											
Village of Potsdam	9.16	2.25	15.43	-	-	-	-	-	23.16	0.99	<b>50.99</b>
Village of Norwood	9.16	2.25	14.09	-	-	-	-	-	23.86	-	<b>49.36</b>
<b><u>Town Outside Village (TOV)</u></b>											
A) Potsdam Central SD; No Lighting District	9.16	2.25	-	0.19	-	-	-	0.76	23.16	0.99	<b>36.52</b>
B) Potsdam Central SD; Sissionville Light Dist.	9.16	2.25	-	0.19	0.60	-	-	0.76	23.16	0.99	<b>37.11</b>
C) Potsdam Central SD; Hewittville Light Dist.	9.16	2.25	-	0.19	0.84	-	-	0.76	23.16	0.99	<b>37.35</b>
D) Potsdam Central SD; No Light Dist.; Unionville Water and Sewer Dist.	9.16	2.25	-	0.19	-	7.32	7.14	0.76	23.16	0.99	<b>50.97</b>
E) Norwood-Norfolk SD; No Lighting Dist.	9.16	2.25	-	0.19	-	-	-	0.76	23.86	-	<b>36.22</b>
F) Madrid-Waddington SD; No Lighting Dist.	9.16	2.25	-	0.19	-	-	-	0.76	18.02	-	<b>30.38</b>
G) Canton SD; No Lighting Dist.	9.16	2.25	-	0.19	-	-	-	0.76	18.33	-	<b>30.69</b>
H) Parishville-Hopkinton Central SD; No Lighting Dist.	9.16	2.25	-	0.19	-	-	-	0.76	11.47	-	<b>23.83</b>

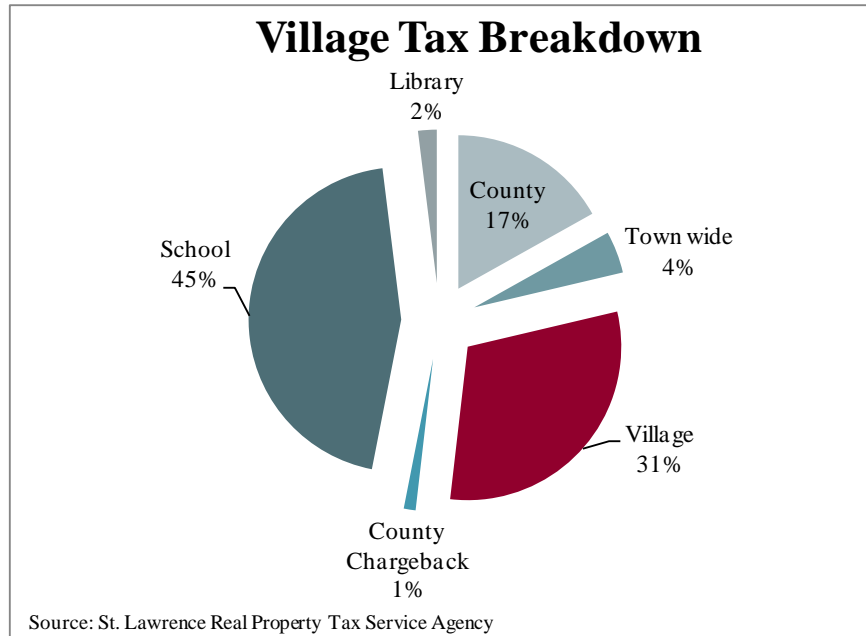
Source: St. Lawrence Real Property Tax Service Agency; Office of the State Comptroller.

Notes: County tax rate includes chargeback tax (.63). Norwood-Norfolk SD used in Village of Norwood tax rate.

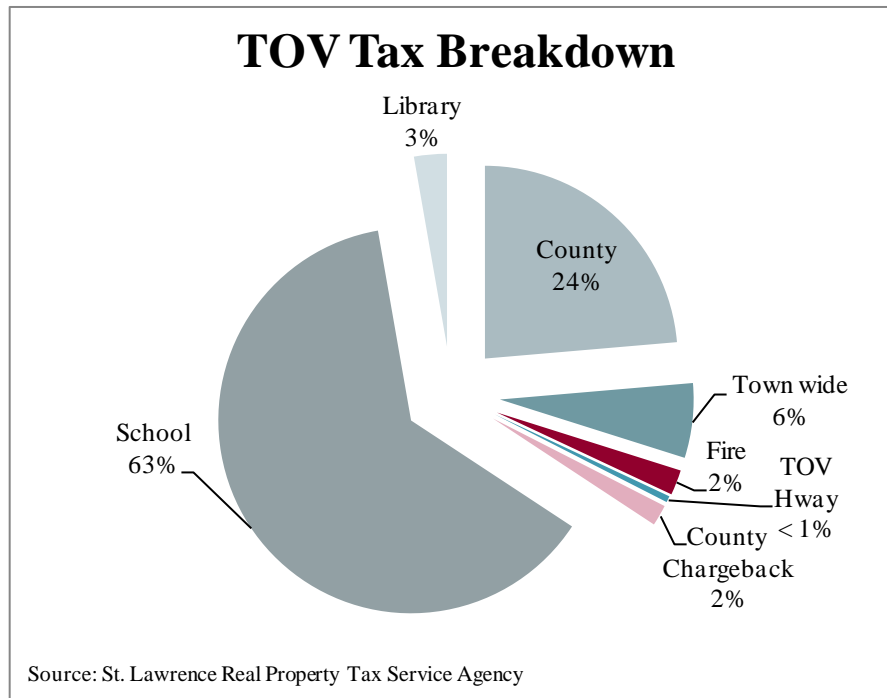
## Where Your Tax Dollars Go

Graphs 1-2 on the following page highlight the percentage of total taxes paid to the various layers of government that impact the Potsdam community (excluding state and federal taxes). The largest single influence on taxes for a Village or Town taxpayer is school taxes. As the pie charts illustrate, the next biggest influence on taxes depends on where the taxpayer lives.

GRAPH 1<sup>5</sup>



GRAPH 2



<sup>5</sup> Based on 2010 tax rates provided by the St. Lawrence County Real Property Tax Service Agency. Potsdam School and library tax rates used for both Village and TOV rates.

## How Local Tax Rates Are Applied

Residents in the Town of Potsdam are subject to different tax rates as a result of whether they live in the Village of Potsdam, Village of Norwood, or in the Town-Outside-Village (TOV), and the corresponding services they receive. Village residents are taxed both a Town wide tax for Town wide services and a Village tax for services associated with the services and functions of Village government.

Residents who live outside of the Villages (TOV) pay the same Town wide tax as Village residents and pay separate TOV taxes for services provided by the Town outside of the Village (for example highway costs). Residents of the Villages and TOV are also subject to additional local taxes such as school, county, fire, sewer, water, and lighting.

## How Tax Rates are Calculated

Tax rates are the amount a taxpayer would be taxed, usually expressed as a rate per \$1,000 of a property’s assessed valuation. The tax rate is determined by dividing a municipality’s total tax levy by its total taxable assessed value (TAV), and multiplying it by \$1,000.

$$\text{TAX RATE} = \frac{\text{TOTAL TAX LEVY}}{\text{TOTAL TAXABLE ASSESSED VALUE}}$$

## Current Tax Levies

The current tax levy (property tax) for the Village is \$2,666,664 and \$1,087,730 for the Town wide general and Town wide highway funds. The Town-outside-Village (TOV) residents also pay TOV taxes of \$300,427. The combined tax levy for the Village and Town, including all funds, is \$4,054,821.<sup>6</sup>

## Taxable Assessed Value

The Village and Town have different property valuations across which to spread their respective tax levies. The Taxable Assessed Value (TAV) of property within each municipality is the base by which the tax levy is shared across the community.

Currently the Village has a TAV of over \$172 million and the Town-outside-Village (TOV) has a TAV of nearly \$257 million. It is important to note that the figures shown are the taxable assessed values and does not include the

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<sup>6</sup> Figures include applied fund balance.

property value for tax-exempt properties. However, both the Town and Village of Potsdam have nearly 100% equalization rates, meaning they are assessed fairly close to the approximate market value.<sup>7</sup>

In 2011, the Village of Potsdam has 1,690 parcels on its tax rolls, including 211 parcels that are tax exempt. The Town-Outside-Village has 3,024 parcels, including 110 which are tax exempt. As shown in Table 5, the Town of Potsdam, including both Villages, has a taxable assessed value of \$468,213,410. Of this, 37% of the TAV is in the Village and 55% of the TAV is in the Town-Outside-Village (TOV), with the balance of 9% in the Village of Norwood.<sup>8</sup>

**TABLE 5**

2011 Potsdam Taxable Assessed Value				
	Taxable Assessed Value	% of Total Town	Tax Exempt Value	% Tax Exempt of Total Town
Village of Potsdam	\$172,619,247	37%	\$349,188,680	89%
Village of Norwood	\$40,314,080	9%	\$11,373,570	3%
Town-Outside-Village (TOV)	\$256,959,532	55%	\$32,277,987	8%
<b>Total Town</b>	<b>\$468,213,410</b>		<b>\$393,682,920</b>	

Also shown in Table 5, 89% of the Town’s tax exempt property is located in the Village of Potsdam with 3% in the Village of Norwood and 8% in the TOV. It can also be derived from Table 5, that 67% of the total property value in the Village of Potsdam is tax exempt while 11% of the property value in the TOV is tax exempt. In essence, 33% of the property located in the Village supports the Village tax levy.

## Tax Rates

As shown in Table 6 below, excluding School Tax rates, Village residents pay \$26.84 per \$1,000 of assessed value (AV) for local government services compared to \$12.36 per \$1,000 for a resident living in the Town-Outside-Village (TOV). This is a function of the difference between the Village tax and the TOV taxes.

<sup>7</sup> The equalization rate is the state’s measure of a municipality’s level of assessment (LOA). This is the ratio of total assessed value (AV) to the municipality’s total market value (MV). The municipality determines the AV while the MV is estimated by the state (Source: NYS Office of Real Property Services).

<sup>8</sup> Equals greater than 100% due to rounding.

TABLE 6

<b>Potsdam: Current Tax Rates, per \$1,000 Assessed Value</b>		
	<b>Village</b>	<b>TOV</b>
County	8.53	8.53
Townwide	2.25	2.25
Town-Outside General	-	0.00
Town-Outside Hwy	-	0.19
Village	15.43	
Fire	-	0.76
TOV County Chargeback	-	0.63
Village County Chargeback	0.63	
<b>TOTAL</b>	<b>26.84</b>	<b>12.36</b>

**Special District Tax Rates:**

Hewittville Light	-	0.84
Sissonville Light	-	0.60
Unionville Sewer	-	7.32
Unionville Water	-	7.14

*Source: St. Lawrence County Real Property Tax Service Agency  
Notes: Reflects 2010 tax rates. County chargebacks include workers compensation allocation, costs associated with Real Property Tax Office Services, and Community College Tuition Fees.*

## Revenues & Expenditures for the Village and Town

The Town and Village of Potsdam have combined operating budgets of \$12.1 million. As shown in Table 7, the Village of Potsdam is a \$9 million operation that is comprised of five funds: the General Fund, Hydro-Electric, Water, Sewer and Trash. For the 2010-11 fiscal year budget, Village expenditures for the General Fund total \$5.7 million. Sewer and Water had the next highest expenditures at \$1.3 million and \$1.28 million, respectively. The utilities funds are user-based funds, meaning the users of the services fund the service and it is not part of the property tax levy for Village operations.

Town operations are comprised of eight funds totaling \$3.1 million. Town funds include General Fund (Town wide) of \$868,722 and the TOV (B Fund) of \$357,020. Town wide highway operations (DA fund) totaled \$728,935 and TOV highway operations (DB fund) totaled \$903,334. Town funds also include a fire district, lighting district, sewer and water.

TABLE 7

REVENUE AND EXPENDITURES: VILLAGE of POTSDAM and TOWN of POTSDAM						
Account Type	Town 2010 Adopted	% of Town	Village 2010- 11 Adopted	% of Village	Community Total	% of Total
<b>Expenditures</b>	<b>\$3,108,106</b>	<b>100%</b>	<b>\$9,018,222</b>	<b>100%</b>	<b>\$12,126,328</b>	<b>100%</b>
A - General Town	\$868,722	28%	\$5,736,002	64%	\$6,604,724	54%
B - Town Outside Village	\$357,020	11%	\$0	0%	\$357,020	3%
C – Hydro Electric	\$0	0%	\$517,819	6%	\$517,819	4%
DA - Highway Town	\$728,935	23%	\$0	0%	\$728,935	6%
DB - Highway T.O.V	\$903,334	29%	\$0	0%	\$903,334	7%
F - Water	\$0	0%	\$1,277,336	14%	\$1,277,336	11%
G - Sewer	\$0	0%	\$1,300,440	14%	\$1,300,440	11%
M - Trash	\$0	0%	\$186,625	2%	\$186,625	2%
SF - Fire District	\$196,440	6%	\$0	0%	\$196,440	2%
SL - Lighting District	\$2,900	0%	\$0	0%	\$2,900	0%
SS - Sewer District	\$28,400	1%	\$0	0%	\$28,400	0%
SW - Water District	\$22,355	1%	\$0	0%	\$22,355	0%
<b>Revenues</b>	<b>\$3,108,106</b>	<b>100%</b>	<b>\$9,020,985</b>	<b>100%</b>	<b>\$12,129,091</b>	<b>100%</b>
A - General Town	\$868,722	28%	\$5,736,002	64%	\$6,604,724	54%
B - Town Outside Village	\$357,020	11%	\$0	0%	\$357,020	3%
C – Hydro Electric	\$0	0%	\$520,582	6%	\$520,582	4%
DA - Highway Town	\$728,935	23%	\$0	0%	\$728,935	6%
DB - Highway T.O.V	\$903,334	29%	\$0	0%	\$903,334	7%
F - Water	\$0	0%	\$1,277,336	14%	\$1,277,336	11%
G - Sewer	\$0	0%	\$1,300,440	14%	\$1,300,440	11%
M - Trash	\$0	0%	\$186,625	2%	\$186,625	2%
SF - Fire District	\$196,440	6%	\$0	0%	\$196,440	2%
SL - Lighting District	\$2,900	0%	\$0	0%	\$2,900	0%
SS - Sewer District	\$28,400	1%	\$0	0%	\$28,400	0%
SW - Water District	\$22,355	1%	\$0	0%	\$22,355	0%

Source: Town and Village budget documents.

For the 2010 fiscal year, the property tax levy makes up 45% of Town revenue and 46% for the Village (excluding user-based funds). Sales tax makes up 17% of the Town revenue and 12% in the Village. To balance the budgets in 2010, the Town applied \$357,270 in fund balance and the Village applied \$380,000.

Detailed budget information can be found in Appendix A.

## Village of Norwood Considerations

This study focuses on the operations of both the Village of Potsdam and the Town of Potsdam. As such, the committee's charge does not include a separate detailed analysis of the Village of Norwood, although the Village is located almost entirely within the Town of Potsdam. However, the Village of Norwood, as part of the Town of Potsdam, may be impacted by decisions of the Village voters to dissolve or explore shared service opportunities to the extent that these changes have an impact on the town wide tax rate.

By way of comparison, the annual budgets for each municipality are:

- Town of Potsdam: \$3,108,106
- Village of Potsdam: \$9,018,222
- Village of Norwood: \$1,544,933

The entire community within the Town of Potsdam, including both Villages, spends a combined total of \$13,681,261 to provide municipal services. Detailed budget data comparisons for all three municipalities can be found in Appendix A.

## Village and Town Staffing

Based on staffing levels in the most recent budget year (2010 in the Town; 2010-11 in the Village), and including elected leaders, a total of 106 individuals work for Village and Town government. The count does not include contract arrangements for services such as attorneys or engineers and does not include seasonal recreation staff.

Village wages total \$3.2 million for nearly 70 positions and Town wages total \$959,000 for 36 positions. Employee benefit costs for the Village and Town, based on the 2010 fiscal year, including all employee and retirement contribution benefit costs (except unemployment insurance) was \$2,118,924.<sup>9</sup> Table 8 shows the breakdown of staff positions by functional area.

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<sup>9</sup> Includes benefits for elected officials. Does not include benefit costs for retirees.



TABLE 8

Potsdam: Employee Summary by Department							
Department	Town of Potsdam		Village of Potsdam		Combined		
	FT	PT	FT	PT	FT	PT	Total
Elected Boards	0	5	0	5	0	10	10
Administration/ Court/Clerks	6	6	9	2	15	8	23
Police	0	0	18	0	18	0	18
Fire and Rescue	0	0	4	0	4	0	4
DPW/Hway/ Utilities	18	0	23	0	41	0	41
Code/Community Development	1	0	5	0	6	0	6
Recreation	0	0	3	0	3	0	3
Museum	0	0	1	0	1	0	1
<b>TOTAL</b>	<b>25</b>	<b>11</b>	<b>63</b>	<b>7</b>	<b>88</b>	<b>18</b>	<b>106</b>

Source: Town and Village wage and benefit information for FY2010.  
 Notes: Recreation staff expenses shared 50/50 between Village and Town. Cleaning staff included in admin. Village DPW includes water, sewer, Hydro. Does not include summer recreation staff.

## Retiree Expenditures

The Village of Potsdam contributes to the health insurance costs for 49 retirees for a total annual cost of \$446,692. The Town also contributes to the health insurance costs of its retirees, but currently does not have any retired staff on this plan.

## Village and Town Fund Balances

At the end of each fiscal year, every municipality either over or under spends relative to the revenue it receives. These surpluses or negative amounts are tracked over time in an accounting format known as fund balance. Tracking fund balance is a helpful tool to analyze how well a municipality is budgeting and how it handles excess (reserve) resources in future years. According to the Government Finance Officers Association (GFOA), a local municipality should have approximately two months of expenditures on reserve in order to properly manage financial affairs for the community.<sup>10</sup> On average this would be between 5 – 15 percent of the municipalities’ budget.

Table 9 presents the fund balances at the close of the most recent fiscal year. The Village general fund balance is 26% of the general operating fund budget.<sup>11</sup> The Town wide general fund balance is \$2.8 million, of

<sup>10</sup> <http://www.gfoa.org/downloads/caafr-appropriate-level.pdf>

<sup>11</sup> Calculated as \$1.5 million general fund balance and \$5.7 million budget for FY 2010 general fund.

which \$2.76 million are Empire Zone benefit funds which are restricted to capital projects and cannot be applied to general funds. Removing the restricted funds, the Town general fund balance is 7% of the \$868,722 Town wide fund budget.

**TABLE 9**

<b>Potsdam: Fund Balances</b>		
<b>Fund / Purpose</b>	<b>Village (as of 5/31/2009)</b>	<b>Town (as of 12/31/2009)</b>
General Fund	\$1,517,971	\$2,819,600
Special Revenue	\$2,457,756	-
Capital Projects	\$2,557,226	-
Town Outside Village	-	\$305,968
Highway	-	\$788,070
Water	\$465,593	\$32,259
Sewer Fund	-\$52,140	\$5,741
Hydro-Electric	\$729,853	-
Waste Disposal Fund	\$4,119	-
Lighting District	-	\$12,547
Fire Protection	-	\$676
Special Grant Fund	\$1,310,331	\$11,627
<b>TOTAL</b>	<b>\$8,990,709</b>	<b>\$3,976,488</b>

Source: Town and Village financial statements.

Note: The Town general fund balance includes \$2.76 million of Empire Zone benefit funds which are restricted to capital projects and cannot be applied to

## Village and Town Debt

Debt and outstanding liabilities for both the Town and Village are presented in Tables 10 - 11.

**TABLE 10**

<b>Potsdam: Debt Service</b>		
<b>Description</b>	<b>Village (as of 8/16/10)</b>	<b>Town (as of 12/31/2009)</b>
General Fund	\$0	\$0
Joint Recreation (50/50 Town and Village)	\$538,000	
Hydro-Electric Plant	\$3,380,000	-
Sewer Plant	\$2,430,000	\$179,000
Water Total	\$1,910,000	\$50,572
<b>TOTAL</b>	<b>\$8,258,000</b>	<b>\$229,572</b>

Source: Town and Village documentation.

TABLE 11

<b>Potsdam: Outstanding Liabilities</b>		
<b>Description</b>	<b>Village</b>	<b>Town</b>
Compensated Absences	\$250,612	\$81,118
Accrued Workers Compensation	\$624,123	\$449,534
Installment Purchase Debt	\$758,384	-
<b>TOTAL</b>	<b>\$1,633,119</b>	<b>\$530,652</b>

Source: Village May 31, 2009 financials and Town December 31, 2009 financials

## Services that Are Already Shared or Consolidated

Several functions are currently shared between the Town and Village, either through formal agreements or more informal arrangements to share equipment. Current shared functions and services include:

- Assessor and Real Property services. The Town provides assessment functions Town wide.
- Recreation Services are managed by the Village, but are supported 50/50 by a joint agreement with the Town.
- Animal Control services are provided Town wide through Town contract agreements with the Potsdam Humane Society to provide dog control, shelter services and control of "other animals."
- The Town Highway Department and the Village DPW operation informally share equipment as needed.
- Licensing services are provided by the Town including dog licenses, conservation (hunting/fishing) licenses, marriage licenses, etc.
- Planning and development services such as coordination of grant writing and administration of the Empire Zones.
- Fire protection services.

## **SECTION TWO: SUB-COMMITTEE REPORTS BY FUNCTIONAL AREA**

The following sections, Sections IV through X, were prepared by six Dissolution Study sub-committees. Each section outlines the types and level of services provided by the Village and the Town within each major functional area in the following sections:

- XI. General Administration**
- XII. Public Works**
- XIII. Police Services**
- XIV. Fire and Rescue Services**
- XV. Courts**
- XVI. Codes and Ordinances**
- XVII. Community Development**

## IV. GENERAL ADMINISTRATION OVERVIEW

**Sub-committee:** Alexandra Jacobs (chair), Tim Connolly, Ruth Garner, Cindy Goliber, Mike Zagrobelny.

### Elected Representation

The Village Board consists of four trustees and one mayor. The annual cost, including benefits, is \$77,520.

**Table 12**

<b>Village of Potsdam: Elected Representatives Expenditures - FY 2010-11</b>	
Village Board, salary	\$11,700
Village Board, benefit expense	\$34,531
Mayor, salary	\$9,500
Mayor, benefits	\$21,564
Travel Expense and Office Supplies	\$225
<i>Total</i>	<b>\$77,520</b>

The Town Board consists of four council persons and a supervisor. The annual cost, including benefits, is \$34,231 as shown in the following table.

**Table 13**

<b>Town of Potsdam: Elected Representatives Expenditures - FY 2010-11</b>	
Town Board, salary	\$17,000
Town Board, benefit expense	\$1,301
Supervisor, salary	\$15,000
Supervisor, benefits	\$930
Travel Expense and Office Supplies	-
<i>Total</i>	<b>\$34,231</b>

### Administrative Staff Expenditures

The Village administrative staff expenditures, including benefits, for both title functions and administration total \$302,440 as shown in Table 14. It is important to note that administrative staff also provide services in other departments such as highway, water, hydro, and courts. Table 13 outlines the costs associated with current administrative staff and presents how the costs are allocated across multiple functional areas.

TABLE 14

Village of Potsdam: Administrative Personnel Expenditures - FY 2010-11							
Title	Function	Highway	Admin.	Water	Hydro	Courts	Total
	(exec / clerk/ treasurer)						
Administrator, salary	\$24,450	\$24,450	\$12,225	\$12,225	\$8,150	-	\$81,500
Administrator, benefits	\$10,843	\$10,843	\$5,422	\$5,422	\$3,614	-	\$36,144
<i>Sub-Total</i>	\$35,293	\$35,293	\$17,647	\$17,647	\$11,764	-	\$117,644
Deputy Treasurer, salary	\$10,782	-	\$12,579	\$12,579	-	-	\$35,941
Deputy Treasurer, benefits	\$4,070	-	\$4,748	\$4,748	-	-	\$13,566
<i>Sub-Total</i>	\$14,852	-	\$17,327	\$17,327	-	-	\$49,507
Treasurer, salary	\$30,750	-	\$5,535	\$5,535	\$4,305	-	\$46,125
Treasurer, benefits	\$16,047	-	\$2,888	\$2,888	\$2,247	-	\$24,070
Village Clerk, salary	\$15,375	-	-	-	-	-	\$15,375
Village Clerk, benefits	\$8,023	-	-	-	-	-	\$8,023
<i>Sub-Total</i>	\$70,195	-	\$8,423	\$8,423	\$6,552	-	\$93,594
Payroll, salary	\$12,112	-	\$6,921	\$6,921	-	\$8,651	\$34,606
Payroll, benefits	\$4,653	-	\$2,659	\$2,659	-	\$3,324	\$13,296
Registrar, salary	\$7,710	-	-	-	-	-	\$7,710
Registrar, wages	\$590	-	-	-	-	-	\$590
<i>Sub-Total</i>	\$25,066	-	\$9,580	\$9,580	-	\$11,975	\$56,202
Tax Collector, salary	\$11,528	-	\$13,450	\$13,450	-	-	\$38,427
Tax Collector, benefits	\$8,227	-	\$9,598	\$9,598	-	-	\$27,422
Deputy Clerk, stipend	\$2,691	-	-	-	-	-	\$2,691
Deputy Clerk, benefits	\$206	-	-	-	-	-	\$206
<i>Sub-Total</i>	\$22,652	-	\$23,047	\$23,047	-	-	\$68,746
Cleaner, salary	\$32,197	-	-	-	-	-	\$32,197
Cleaner, benefits	\$26,160	-	-	-	-	-	\$26,160
<i>Sub-Total</i>	\$58,357	-	-	-	-	-	\$58,357
<b>TOTAL</b>	<b>\$226,415</b>	<b>\$35,293</b>	<b>\$76,025</b>	<b>\$76,025</b>	<b>\$18,316</b>	<b>\$11,975</b>	<b>\$444,049</b>

Notes: Treasurer and Village clerk functions provided by 1 FTE. Payroll and Registrar functions also provided by single FTE.

The Town administrative staff expenditures, including benefits, total \$334,456 as shown in Table 15.

TABLE 15

<b>Town of Potsdam: Administrative Personnel Expenditures - FY 2010-11</b>			
<b>Title</b>	<b>Wages</b>	<b>Benefits</b>	<b>Total Cost</b>
Town Clerk	\$36,854	\$21,329	\$58,183
Tax Collector	\$4,244	\$738	\$4,982
<i>Sub-Total</i>	\$41,098	\$22,067	\$63,165
Deputy T.Clerk	\$30,898	\$12,485	\$43,383
Assessor Clerk	\$34,352	\$13,086	\$47,438
Clerk to Super.	\$35,449	\$13,276	\$48,725
Acct. Clerk	\$12,309	\$9,066	\$21,375
Assessor	\$42,539	\$14,510	\$57,049
Data Collector	\$22,000	\$21,666	\$43,666
Custodian	\$8,970	\$686	\$9,656
<b>TOTAL</b>	<b>\$227,615</b>	<b>\$106,841</b>	<b>\$334,456</b>

*Notes: Clerk and tax collection functions provided by 1 FTE.*

## Village & Town Administrative Operations

The Village and Town of Potsdam provide an array of municipal services in a variety of ways. Town and Village office staff offer the services that many people think of as vital to local governance, and often also serve as the “face” of the municipality, as the employees that residents most often encounter when they call the offices or come to the Civic Center or Town Hall to take care of business.

The Town and Village both have clerks, registrars and tax collectors, who serve as support for the elected boards, collect taxes, handle vital statistics, manage public/legal notices, monitor and track day-to-day accounting functions, and support the general operations of the two municipalities.

The Village Clerk is also Treasurer and serves as the records access officer, and is appointed by the Village Board of Trustees. The Village Administrator is the chief executive officer of the municipality and is also appointed by the board; the administrator oversees all municipal offices and reports directly to trustees.

The Town Clerk is an elected official and also serves as the Tax Collector for the Town, and contracts to collect taxes for the Potsdam Central School District as well. The Town Clerk is also the records access officer, and appointed as Registrar for the Town. The Town does not have a full-time administrator, but the elected Supervisor oversees day-to-day operations on a part-time basis.

## ***Village of Potsdam Administrative Staff***

The Village administrative municipal staff consists of 5 full-time equivalent employees, down from a total of 8 in 2002, plus a full-time cleaner. The staff reductions come as a result of combining positions (Clerk and Treasurer) and through not filling vacancies (2 clerical FTEs). Administrative staff members covered by the Civil Service Employees Association (CSEA) are noted in the descriptions below. There are four functional areas represented: Registrar, Cashier, Clerk/Treasurer, and Administrator. An overview of their duties is outlined below:

### **REGISTRAR (1 FT - CSEA)**

- Serves as Deputy Clerk
- Processes birth and death certificates, as well as burial permits, for all such events that occur within the Village (owing to Canton-Potsdam Hospital, these numbers are significant)
- Handles payroll, insurance, reporting, etc. for all departments
- Processes parking meter money and parking fines

### **CASHIER (2 FT - CSEA)**

1. *Deputy Registrar*
  - Tax collector
  - Trash service: stickers, start/stop service
  - Prepares and sends water bills
  - Accounts Payable
2. *Deputy Treasurer*
  - Manages bills for audit
  - Processes water bill payments
  - Manages mail

### **CLERK/TREASURER (1 FT – non-union)**

- Records access officer
- Secretarial duties for Administrator and Mayor
- Board work (legal notices, agenda, packet prep, resolution certification, minutes)
- Fiduciary oversight
- Budget preparation

### **ADMINISTRATOR (1 FT – non-union)**

- Oversight of all functions and departments
- Coordinates contracts and municipal projects
- Information Technology specialist

### **OTHER:**

- Custodial work in the municipal offices is handled as part of the entire building by a single full-time CSEA position. Maintenance is carried out through the Village Department of Public Works.
- Service hours: The business hours of the Village offices are from 8



- a.m. to 4 p.m., Monday through Friday, except for holidays.
- Board meetings: Offered on first and third Mondays of the month at 7 p.m., except when they are rescheduled to holiday conflicts, and in summer, when they are only on the third Monday of June, July, August and September.

## ***Town of Potsdam Administrative Staff***

The Town administrative municipal staff consists of 6.5 full-time equivalent employees. Administrative staff members covered under the Teamsters contract are noted below. There are a total of two functional areas represented: Clerk/Registrar/Tax Collection and Assessment. An overview of their duties is described below:

### **CLERK (1 FT – ELECTED, non-union)**

- Appointed tax collector
- Appointed registrar, processing birth, death certificates and burial permits for events that occur in the Town outside the Villages of Potsdam and Norwood
- Processes claims for audit
- Licensing agent for Town, which includes dogs, conservation, marriage and junk permits and bingo/games of chance
- Records management and records access officer
- Clerk to the board (legal notices, agenda, resolution certification, minutes, packet prep)

### **DEPUTY TOWN CLERK (1 FT – TEAMSTERS)**

- Supports Town clerk
- Deputy tax collector and registrar
- Prepares billing for water, sewer, junk permits and dog licenses
- Prepares end-of-month bookkeeping for clerk's financial activities
- Provides clerical support for the supervisor as requested

### **CLERK TO THE SUPERVISOR (1 FT – TEAMSTERS)**

- Accounts payable; manages multiple accounts
- Prepares payroll
- Processes highway claims for audit
- Assists the supervisor in budget preparation
- Assists the supervisor in fiduciary oversight

### **CLERK, SUPERVISOR'S OFFICE (1 PT – TEAMSTERS)**

- Assists supervisor's clerk with payroll, accounts payable and account management

### **DATA COLLECTOR (1 FT – 2-YEAR CONTRACT)**

- Conducts site visits to each parcel in the Town of Potsdam to verify and update property inventory
- Inputs information into RPS V4 (including current photos, changes to

inventory)

- Answers calls from property owners to verify information
- Provides clerical assistance to assessor

**ASSESSOR (1 FT – TEAMSTERS)**

- Manages assessment office
- Sets assessment for each parcel in entire Town of Potsdam
- Maintains property inventory records for all parcels, including both Villages, with site visits to parcels
- Administrator for property exemptions
- Interacts with members of public who have questions on property taxes
- Reviews all building permits annually to update property inventory
- Attends Grievance Day and defends values in small claims suits

**REAL PROPERTY TAX SERVICE AIDE (1 FT – TEAMSTERS)**

- Keys all changes to property inventory, including ownership transfers and address changes, as well as changes to inventory and assessment as directed by Assessor
- Prepares exemption renewals for mailing and processes new exemption requests and renewals (STAR, veteran and age exemptions, etc.)
- Provides customer service, and clerical support to the Assessor

**OTHER:**

- Custodial work in the Town Hall is handled by a part-time cleaner (15 hours/week). Maintenance is carried out through the Town Highway Department and the office staff.
- Service hours: The business hours of the Town offices are from 9 a.m. to 4 p.m., Monday through Friday, except for holidays.
- Board meetings: Offered on second Tuesday of the month at 6:30 p.m., except when they are rescheduled to accommodate holiday conflicts. Special board meetings may be scheduled as necessary.

## Collective Bargaining Unit Contract Comparisons

Table 16 (below) is a comparison of key aspects of current Town and Village union contracts. One will note that benefits are relatively similar as expected. Notable differences include work week length, overtime, longevity and bereavement. It must be noted that pursuant to the NYS dissolution law under which this process is conducted, all union contracts of the former Village become null and void upon dissolution. Should former Village workers be hired by the Town, they would receive benefits under the Town contract then in effect.

**TABLE 16**

Comparison of Key Provisions of Union Contracts - Village and Town		
	Town of Potsdam Office Staff	Village of Potsdam CSEA (includes DPW)
Union official benefits	<ul style="list-style-type: none"> <li>• none</li> </ul>	<ul style="list-style-type: none"> <li>• Pres=1 hr/week for union business</li> </ul>
Workday/work week	<ul style="list-style-type: none"> <li>• 6hrs/day</li> <li>• 30 hours M-F 9-4</li> <li>• Summer hours (July &amp; August) M-Th. 9-4, Fri. 9-1 no lunch</li> </ul>	<ul style="list-style-type: none"> <li>• 7 hrs/day</li> <li>• 35 hrs/wk</li> </ul>
Overtime	<ul style="list-style-type: none"> <li>• up to 18 hours/year with Supervisor approval (regular rate)</li> <li>• get comp time</li> </ul>	<ul style="list-style-type: none"> <li>• anytime over basic week= time and one half pay with approval of dept head and concurrence of administrator</li> </ul>
Emergency Call Out	<ul style="list-style-type: none"> <li>• from vacation= get one vacation day</li> </ul>	<ul style="list-style-type: none"> <li>• from vacation= paid time and 1/2</li> </ul>
Clothing/Boot Allowance	<ul style="list-style-type: none"> <li>• none</li> </ul>	<ul style="list-style-type: none"> <li>• \$150 clerical</li> <li>• if required, purchase of steel-toed boots for DPW staff</li> </ul>
Holiday	<ul style="list-style-type: none"> <li>• All major federal holidays (If Sunday, and next day is federal holiday then get vacation day)</li> </ul>	<ul style="list-style-type: none"> <li>• Same</li> </ul>
Vacation	<ul style="list-style-type: none"> <li>• 90days= 5days,</li> <li>• 1yr=10days</li> <li>• 6yr=15days</li> <li>• 13yrs=20days</li> <li>• 20yrs=25days</li> <li>• Part-time 15hrs</li> <li>• No vacation carryover</li> </ul>	<ul style="list-style-type: none"> <li>• 1yr=15days</li> <li>• 6yrs=18days</li> <li>• 11yrs=21days</li> <li>• 16yrs=24days</li> <li>• 21yrs=27days</li> <li>• May carryover up to 1 and 1/2 times yearly allotment</li> <li>• (Hourly rate compensation for any days left at termination)</li> </ul>
Sick	<ul style="list-style-type: none"> <li>• 6hours/month (equivalent of one work day)</li> <li>• May accumulate 165</li> <li>• Paid for up to 100 at retirement, part time= 15 hours</li> </ul>	<ul style="list-style-type: none"> <li>• 10hours/month for DPW or 8.75hrs/month for clerical</li> <li>• No limit on accumulation</li> <li>• Quarterly payments of \$75 for no use of sick leave during that quarter</li> <li>• \$25/day at retirement up to 85 days accumulated past 165days</li> </ul>

Personal	<ul style="list-style-type: none"> <li>• 5/year (if not used 3 move to sick leave balance), part time=15 hours</li> </ul>	<ul style="list-style-type: none"> <li>• 5/yr (one without reason) unused converted to sick</li> <li>• Can be used for bereavement</li> </ul>
Bereavement	<ul style="list-style-type: none"> <li>• 3 days for immediate family</li> <li>• 1 day for extended family, significant other (up to 3 at Supervisor's discretion)</li> </ul>	<ul style="list-style-type: none"> <li>• No limit for immediate family</li> <li>• 1 for anyone not included in extended family</li> </ul>
Retirement	<ul style="list-style-type: none"> <li>• NYS paid in full according to State Law</li> </ul>	<ul style="list-style-type: none"> <li>• Same</li> </ul>
Health	<ul style="list-style-type: none"> <li>• Teamsters Supreme Medical/RX, Dental option 1; vision</li> <li>• 100% for all employees.</li> <li>• Hired after 1/1/98, pay 15% of difference between single and double plan 20% of difference between single and family plan.</li> <li>• \$1000 buyout.</li> <li>• Retiree @50% of single.</li> <li>• Part time @ 50 % of single</li> <li>• No health flex spending, dental or prescription plan offered.</li> </ul>	<ul style="list-style-type: none"> <li>• Excellus health insurance</li> <li>• Employees prior to 2002, get 100% of health and dental paid while working and in retirement;</li> <li>• Employees hired after 2002 pay 5% while working and in retirement</li> <li>• Have health flex spending plan through EBS</li> <li>• Guardian Dental insurance</li> <li>• ProAct Pharmacy prescription plan</li> </ul>
Seniority	<ul style="list-style-type: none"> <li>• After 90 days, probation period ends</li> <li>• layoff part time, temp and part time first, separate list for part time</li> </ul>	<ul style="list-style-type: none"> <li>• After 6 months, probation ends</li> <li>• layoff process same</li> </ul>
Longevity	<ul style="list-style-type: none"> <li>• \$30 per year of service paid annually</li> <li>• one time @10yrs= \$100</li> <li>• one time @15yrs=\$150</li> <li>• one time @20 yrs =\$200</li> <li>• one time @25 yrs =\$250</li> <li>• one time @30 yrs =\$300</li> </ul>	<ul style="list-style-type: none"> <li>• Paid out annually after 3 years</li> <li>• 3yrs=\$300</li> <li>• 5yrs=\$500</li> <li>• 10yrs=\$700</li> <li>• 15yrs=\$900</li> <li>• \$1300 maximum</li> </ul>
Life Insurance	<ul style="list-style-type: none"> <li>• none</li> </ul>	<ul style="list-style-type: none"> <li>• \$24,000 coverage employees; \$12,000 coverage retirees</li> </ul>

## Buildings & Assets

### Village of Potsdam

The Village of Potsdam owns, operates and maintains a number of properties and buildings. These properties are not taxed. They include:

- Sewage and water treatment plants; hydroelectric facilities; water towers.

- Civic Center (includes Village offices, Potsdam Volunteer Rescue Squad, Potsdam Village Police Department, Potsdam Public Library and Potsdam Public Museum)
- Potsdam Fire Station
- Potsdam Airport Damon Field
- Village dump and a total of eight vacant lots and Urban Renewal parcels
- Pine Street Arena
- Parks: Ives Park, Sandstoner Park, Fall Island Park, Cubley Park, Garner Park
- Five parking lots and a pump station

### *Town of Potsdam*

The Town of Potsdam also owns, operates and maintains a number of properties and buildings. These properties are also not taxed. They include:

- Town Hall at 35 Market St., and possible future municipal building site, 18 Elm St.
- Highway garage
- Sewage treatment plant and Town dump
- Water plant; two wells
- Gravel pit, wood lot
- Unionville playground; Postwood Park
- Old pumphouse site and one vacant lot

A complete listing of Village and Town property can be found in Appendix B.

## **Agreements & Contracts**

### *Village of Potsdam*

The Village of Potsdam has agreements and contracts with several different organizations and entities. Each year at its organizational meeting, the Village Board of Trustees approves official newspapers, meeting dates and times, and recognizes the following banks to hold its accounts: HSBC, Community Bank, Key Bank, Chase and Manufacturers & Traders Trust Co.

The Village's notable agreements and contracts include:

**Potsdam Municipal Airport:** The Damon Field Airport is a unique municipal service. Acceptance of federal grant funds for maintenance and capital improvements obligates the Village to operate the airport. The revenues received from operations are unlikely to cover the cost of airport operations; however, the airport is an important facet of the Village's business recruitment and development process. In recent years, projects to add a T-hangar, navigational and weather equipment, construct a fueling facility and improve runway aprons have been undertaken. The Village has an airport committee to help oversee its operation and it is managed by a dedicated volunteer.

**Potsdam Public Library:** Since the 2006 referendum to add a special taxing district for the library, the Potsdam Public Library has evolved into a community resource center providing space, technology and educational programming. Its traffic has more than tripled since 1999 and its circulation is the second highest in the Northern New York Library Network. The Village has a 25-year lease to rent the library its space in the Civic Center. The library has a publicly elected board of trustees. As a special taxing district, the village budget does not contribute directly to library operations.

**Potsdam Public Museum:** The Potsdam Public Museum is dedicated to the collection, preservation and interpretation of local history and art. Its Director serves as the Village historian. The museum provides multiple free exhibitions on local history and also sponsors genealogy events and a Sandstone Festival annually, plus special events for area schoolchildren. It is a department of the Village, with its own separate board of trustees, and is located in the Civic Center. The museum is jointly funded by both the Town and Village. In 2010 the total budget for the museum was \$ 60,212 and the Town contributed \$ 13,845. This does not include the in-kind services the Village provides such as: the Old Church (part of the Civic Center) housing the museum, the storage rooms in the Civic Center basement, lights, heat, insurance, internet connection and maintenance of computer systems and email, phone and repairs.

The museum has one full-time employee (director/curator/historian) who is paid \$33,000/yr and receives benefits. There are three part-time employees who work less than 12 hrs a week and receive no benefits. Not included in the above is one part-time employee who is paid by a St. Lawrence County program at no cost to the taxpayers (1 Year appointment ending in June 2011.). There are two volunteers that have worked at the museum for several years. One has been digitizing the museum photography collection which is now searchable by subject for visitors and we have posted over 800 images online and counting. The other volunteer has been preparing documents for the website and if you log onto the site, you will find evidence of her hundreds of hours of work.

The museum participates in with both SUNY and Clarkson internship programs. The interns help with research, exhibits, inventory, and photographing museum collection for the database.

The Friends of the Potsdam Museum raise money through membership, donations and sales of books, tote bags and postcards. They support the museum by reprinting maps and books, and purchasing carpets, showcases, dolls, and historical documents at auction for the collection and contributing funds for upgrades of website projects.

The museum houses the archives for Potsdam and surrounding areas. The archives are made up of hundreds of thousands of documents, maps, photographs, letters, journals, Benjamin Raymond records of land sales from 1803 to 1818, service records from veterans of the Civil War, WWI & II, rare books, reference books, books on collectables, family files used for genealogical research, diaries

from early settlers, etc. These are organized and stored in archival boxes. The index and outline of the archives is on the museum website, [www.PotsdamPublicMuseum.org](http://www.PotsdamPublicMuseum.org).

The museum collection consists of objects and artifacts collected by the townspeople for nearly two centuries. Things at the museum include English ceramics dating from the 16th century, furniture from the founding families, Liberty Knowles dining room set c. 1820, an early postal desk, portraits from the 19th century, dolls from around the world, a forte piano made at the piano factory on Fall Island, an extensive collection of quilts, and textiles to include wedding dresses, hats, capes, shoes and uniforms.

**St. Lawrence County for Snow and Ice Removal:** Village Department of Public Works is paid by the county to clear state and county highways as they run through the Village to clear snow and ice during the winter months.

## *Town of Potsdam*

The Town of Potsdam also has agreements and contracts with a number of organization and entities. The Town's notable contracts and donations to organizations include agreements with:

- Potsdam Humane Society for animal control
- Senior citizens organizations: Sandstoners, Debra Drive and Golden Agers
- Potsdam Chamber of Commerce
- Veterans organizations, inc. VFW and American Legion
- Fire contracts with Potsdam, Norwood, Hannawa Falls and West Potsdam fire depts.
- Potsdam Volunteer Rescue Squad
- Potsdam and Norwood recreation, Crary Mills Playground
- Potsdam Public Museum and Norwood Museum
- Norwood Library, Norwood Village Green Concert Series

## Recreation

### *Town and Village of Potsdam*

The Potsdam Recreation Department is responsible for running the recreational facilities for the Town and Village of Potsdam. Its main facility is the Pine Street Arena, but it also utilizes Sandstoner and Postwood parks for their beaches. Ice is maintained in Pine Street Arena from mid-October to the first week of March. During this time, the main users are Potsdam Junior Hockey, the Potsdam Figure Skating Club and Potsdam Central School's Sandstoner JV and varsity hockey teams. The arena also offers open public skating, open hockey, "old timer" groups and additional rentals during this time.

In the summer, the Recreation Department operates Sandstoner Park and Postwood Park beaches from mid-June to the last week in August. It also runs a six-week summer recreation program featuring the playground and swimming lessons. During this time, about 30 teenagers are hired seasonally, as lifeguards and playground supervisor counselors. At Sandstoner Park, there is a multi-purpose sports field that Potsdam Youth Baseball utilizes each spring. That field has also hosted semi-pro football and lacrosse games. Pine Street Arena has also been host to many “non-ice season” activities in recent years, including indoor lacrosse and soccer practices and games, as well as flea markets, craft fairs, circuses, dog shows and concerts.

The Recreation Department is jointly funded by both the Town and Village and is overseen by a joint board made up of both elected boards. Director Tim Carey reports directly to this joint board. In recent years, both the Town and Village boards have expressed concern over rising costs in the recreation department. The director has been instructed to implement programs that will increase revenue thus decreasing the burden on the taxpayers. Increased revenue may come in the way of non-traditional utilization of recreation facilities.

For FY 2010, the Village budget included \$399,008 for recreation. The Town provided \$169,101 from its TOV (B-fund). In addition, recreation has budgeted revenue of \$156,373 through a combination of state aid, concessions, and other service fees. As shown in Table 17, the recreation department has 2.5 FTEs year-round at a cost of \$208,467.

**TABLE 17**

<b>Village of Potsdam Year-Round Recreation Personnel Costs</b>	
FTE	2.5
Wages	\$132,888
Longevity	\$3,100
Benefits	\$72,478
<b>TOTAL</b>	<b>\$208,467</b>

*Note: Reflects 2010-11 approved budget figures. Excludes seasonal staff wages.*



## V. PUBLIC WORKS OVERVIEW

**Sub-Committee:** Mario Pusateri (Chair), Eleanor Hopke, Will Siegfried, Dan Parker, Tim Connolly

The following section is presented in two parts: part one provides an overview of Village DPW and Town Highway operations and part two outlines utility services for both municipalities including water, sewer and hydro-electric.

### DPW/HIGHWAY OPERATIONS

#### Staff and Budget Data

The Town Highway Department includes 17 full-time equivalents (FTE) and the Village DPW operation includes 10.8 FTE, including administrative personnel time and excluding staff time allocated to water, sewer and hydro functions. The Village DPW personnel costs, including associated benefits, are just under \$804,000. The Town personnel costs, including benefits, are about \$782,000.

**TABLE 18**

Potsdam Public Works Personnel Costs		
	Village	Town
Positions	10.8	17
Wages	\$472,863	\$541,239
Longevity	\$9,760	\$3,580
Benefits	\$321,366	\$237,402
<b>TOTAL</b>	<b>\$803,989</b>	<b>\$782,221</b>

*Source: Personnel data provided by the Town and Village*

*Notes: Village personnel costs exclude employee expenses associated with Water/Sewer/Hydro functions.*

The Town Highway staff, with the exception of the Highway Superintendent, are part of the Teamsters 687 collective bargaining unit. Village DPW staff are covered by the Civil Service Employees Association Local 10000 AFSCME/AFL-CIO.

For fiscal year 2010, the Town Highway department had over \$1.6 million in expenditures that was split 45% Town wide and 55% Town-outside as shown in the following table. The Village DPW operation had expenses of over \$735,000. As a community, Potsdam spends nearly \$2.4 million in public works and highway expenses annually. These figures exclude employee benefit expenses and DPW expenses by the Village of Norwood.

TABLE 19

Highway and Public Works Expenses	
	Expenses
Town wide	\$728,935
TOV	\$903,334
<b>Total Town</b>	<b>\$1,632,269</b>
Village	\$735,318
<b>TOTAL Town and Village</b>	<b>\$2,367,587</b>

Notes: Town 2010 Budget and Village Budget FY 2011. Village includes budget lines for public works, street maint. and snow removal.

## Workload

The Town Highway Department (THD) and the Village Department of Public Works (DPW) offer a wide array of services relating to the infrastructure and demands of their respective service areas. Categories of operation include the following:

**Leaf, brush, and garden waste pickups** are conducted monthly during the spring-fall period as well as two special "fall" and "spring" collections by DPW. THD offers no such similar service.

**Storm-water systems** are maintained by both DPW and THD though the overall nature of these activities differ owing to the configuration of the respective systems as imposed by geography. (eg: THD work focuses heavily on culverts, ditches, etc, whereas DPW activities include maintenance of catch basins, storm sewers, and the like).

**Sanitary sewer maintenance** is performed by both DPW and THD (Unionville). Additionally, DPW performs all maintenance and installation at 6 Village sewer pump stations.

**Water supply system** components are maintained by both DPW and THD (Unionville). This work includes replacement, repair and installation. Note that THD also performs maintenance inside the Unionville water and sewer plants unlike DPW whose jurisdiction stops at the plant entrances. Also note that this item includes water metering equipment for DPW.

**Sidewalk installation and maintenance.** Sidewalk installation and maintenance is conducted by DPW and THD (Unionville and Crary Mills). The Village may require a property owner to repair or even to install a new sidewalk. The property owner has the option of evenly sharing the cost of repairs or new construction with the Village. Often DPW does the work, and the cost is split with the property owner. Tax-exempt entities must bear the full cost. All maintenance on TOV sidewalks is performed by THD with the Town assuming all expense.

**Fire Hydrants** are maintained by DPW which also conducts winterization and biannual flushing.

**Parking Meter** repair, maintenance, and collection (DPW).

**Street sweeping** begins in earnest in the spring and continues all summer long by DPW which also sweeps sidewalks in spring.

**Street marking** (crosswalks, parking areas, center lines, etc) is carried on by both departments though DPW has a significantly larger number of locations that require attention.

**Damon Field** (municipal airport) is maintained by DPW which conducts snow plowing and mowing as well as repair to lights, beacons, fence, and structures.

**Mowing** is conducted by both departments. Whereas THD is involved primarily with roadside brush-hogging, DPW also mows all Village owned properties and parks.

**Underground Facilities Protective Organization** stakeouts are provided by both THD and DPW as requested.

**Snow plowing** is conducted by DPW on all Village streets, sidewalks, parking lots, and at Pine St. Arena. Additionally DPW plows state roads within the Village under contract via St. Law. Co. THD plows only Town roads as well as sidewalks in Unionville.

**Snow removal** is performed by both DPW and THD (Unionville). DPW removes snow from Hydrants, the Downtown area, select side streets and all Village parking lots.

**Tree maintenance** is conducted by both departments. THD conducts right-of-way trimming and removal on an as-needed basis as does DPW. DPW also maintains the "urban forest" through trimming, tree grate maintenance, planting, and watering of saplings.

**Facilities maintenance** is conducted by both THD and DPW for each municipality as appropriate.

**Vehicle maintenance** is conducted by both THD and DPW for all municipal vehicles. DPW also maintains the PPD and PVFD fleets.

**Street and Road repairs**, repaving, and capital projects are conducted by each department as needed. This includes the repair, replacement, or installation of applicable road signage.

**Park maintenance**, including walkways, benches, tables is performed by DPW in the Village and by THD at Postwood.

**Assistance as needed** is provided to the Potsdam Chamber of Commerce, SUNY, Clarkson, NYS DOT, Town of Potsdam, and Village of Norwood by DPW. THD provides similar assistance to NYS DOT, Village of Potsdam, and Village of Norwood.

**Refuse Collection:** The Village currently provides the service of administering and overseeing the bidding and contracting process for one vendor to provide refuse collection service to Village properties. Property-owners pay user-fees for this service. The Village currently contracts with Casella Waste Services.

## WATER/SEWER/HYDROELECTRIC SERVICES

### Staff and Budget Data

The Village manages a \$1.28 million water operation, a \$1.30 million sewer operation, a \$520,000 Hydro-Electric operation, and municipal trash pick-up service for \$187,000. These services are supported through user-fees and are not part of the general tax fund, as shown in Table 20.

**TABLE 20**

<b>Utilities: Village 2011 Adopted Budget</b>			
	<b>Expenditures</b>	<b>Revenue</b>	<b>Net</b>
Water	\$1,277,336	\$1,277,336	\$0
Sewer	\$1,300,440	\$1,300,440	\$0
Hydro-Electric	\$517,819	\$520,582	\$2,763
Trash	\$186,625	\$186,625	\$0

*Source: Village 2011 Budget*

Village DPW staff spend a portion of their time supporting the water, sewer and hydro operations. Total personnel costs, including administrative staff time and associated employee benefits, are presented in Table 21.

TABLE 21

2011 Village of Potsdam Utilities Costs				
	Hydro	Water	Sewer	TOTAL
FTE	1.07	7.39	6.99	15.45
Wages	\$59,579	\$328,889	\$323,530	\$711,998
Longevity	\$1,218	\$6,241	\$6,741	\$14,200
Benefits	\$25,068	\$183,701	\$184,107	\$392,876
Overtime	\$5,000	\$18,120	\$11,200	\$34,320
Sub-Total Personnel	\$90,865	\$536,952	\$525,578	\$1,153,395
Operating Expenses	\$426,954	\$740,384	\$774,862	\$1,594,791
<b>TOTAL Personnel &amp; Operations</b>	<b>\$517,819</b>	<b>\$1,277,336</b>	<b>\$1,300,440</b>	<b>\$2,748,186</b>

*Note: Reflects 2010-11 approved budget figures. FTE totals include percent of time by administrative personnel.*

## Current Services & Workload:

The Village of Potsdam operates its Water, Sewer, and Hydro Plants using municipal employees, retaining responsibility for all functions from daily operations and management to strategic planning.

The seven operators and one building helper in the department (down from 10 in 2000) are responsible for monitoring, operating, and maintaining all plant equipment and have done so without a single DEC citation over the past decade. An up-coming retirement within the next two years is planned to result in one position being left vacant through attrition for a total number of seven.

Water and Sewer services are funded through a user fee model. Per the Comprehensive Plan (2006) and subsequent Village Law, water and sewer are available exclusively to properties inside the Village at the current time.

The Town has a small water and sewer district (Unionville) and contracts with a private firm for meeting state testing and operations requirements.

## Service Description and Break-Down:

### Village Water Plant (Raymond Street):

The plant was built in 1984 and remains in very good condition. New York State rates the capacity at 3.5 million gallons per day (mgd). Typical daily production ranges from ~.9 mgd to ~1.5 mgd varying based on whether college is in or out of session. The realistic upper limit to capacity is 2.5 mgd and output has occasionally peaked at this level. Exceeding this amount involves substantial changes, effectively making

this the operational ceiling under the current operational model. The water plant has plenty of additional capacity.

The system has two water towers to help keep up system pressure. There is one on Clarkson campus boasting a 1.5 million gallon (mg) capacity and one behind Lowes with a capacity of 0.3 mg. The Village does not yet own the Lowes tower but it is hooked into the system and can provide capacity.

Water enters the system via intake pipes in the river upstream of the plant. The water is then cleaned, fluoridated, chlorinated and pumped into the water distribution network. Water plant staff are responsible for water production (the plant), quality (testing) and storage (the two tanks). The Village DPW is responsible for the water distribution network.

**Village Sewer Plant (Cherry Street):**

The plant was built in 1969, and has been upgraded several times. Currently the plant is performing but is in need of upgrades. This plant handles co-mingled storm-water and sanitary sewage with a peak capacity of 5.8 mgd. Currently, the plant treats an average of ~3.0 mgd with a permitted capacity of 3.5 mgd. Major storm events can result in peak inflow of 10 mgd, requiring that sewage bypass the plant and flow directly into the river, upstream of the plant. Such bypass events are NYS DEC approved and infrequent. There have been only two such events in the last decade. The segregation of storm-water and sanitary sewer systems is an ongoing process. According to a recent Sewer & Water study (February 2009), several factors limit appreciable increases in capacity. However, because storm-water requires no treatment and may flow directly into the river, increased separation of these two systems results in additional sewage treatment capacity at the plant.

**Village Hydro Plants (Raymond & Maple Streets):**

The hydro plant is a stand-alone operation originally built around 1920 to provide power for Village street lights. It now provides power for sale to the grid through National Grid, operating at a profit. Daily Hydro maintenance (on the Raymond St. Facility) averages about 2 hours/day and includes inspecting the hydro plant and clearing the intake racks of debris. Water plant personnel perform the hydro plant operations and maintenance.

**Town Water Plant (Unionville):**

The Town operates a water district in the hamlet of Unionville. Supply is via a well and bladder tank. Currently there are 36 users on the system – 35 residential customers plus the paper plant. Without substantial modification, this load approaches the effective limit of the plant's capacity. The Town Highway Department is responsible for maintaining and installing waterlines as well as all plant maintenance. State mandated water quality testing is performed under contract by Valley Water Solutions. Service is not metered. Each unit pays \$50 per year. There are

thirty-two single family units, two duplex properties (equaling 4 units) and one commercial user (equaling 15 units, thus paying \$750 per year). The system does not include fire hydrants.

**Town Sewer Plant (Unionville):**

The Town operates a sewer plant in conjunction with its water system in Unionville. There are also storm-water lines in the area which do not combine with the sanitary sewer system. The sewer plant is new, having been installed in 2009 to replace an identical plant constructed in the 1980s. Sewer lines in the hamlet date from the '80s as well. Sewer billing is also billed on a flat rate of \$35 per quarter per household. The paper plant pays \$525 per quarter for sewer service which reflects its 15 units as indicated above. Number of units billed is fifty. One household is not connected to the sewer system.

**Water/Sewer Fees (Village)**

The cost for operation of the Village's Water and Sewer Departments is borne entirely by user fees. During the 2010-2011 budget years, the total operating budgets for these departments were:

- \$1,277,336 Water
- \$1,300,440 Sewer

Village Residents pay for Water/Sewer through user fees per metered gallon of water used. Current rates, effective as of 6/1/09, are:

*Water Rates:* \$5.32 per 1000 gals and \$5.64 per 1000 gals over 150,000 for resident users and \$10.64 per 1000 gals and \$11.28 per 1000 gals over 150,000 for non-resident users.

*Sewer Rates:* \$5.28 per 1000 gals and \$5.59 per 1000 gals over 150,000 for resident users and \$10.56 per 1000 gals and \$11.18 per 1000 gals over 150,000 for non-resident users.

All bonded debt incurred by the Village Water and Sewer plants are carried exclusively by users (Village residents).

**Water/Sewer Operator Fees (Unionville)**

Valley Water Solutions provides water/sewer operator service per contract \$20,400/annual

- . \$1,200/month sewer
- . \$ 500/month water

Residents of Unionville pay for Water/Sewer by a combination of user fees (see above) and through a special tax district. Unionville residents pay an additional water tax of 7.14 per thousand and a sewer tax of 7.31 per thousand. Between the user fee and tax levy, Unionville residents pay 100% of the operating costs of their water and sewer plants.

The residents of Unionville pay the bonded debt on the water plant, which is very low because most of the money used for construction was grant monies. They also pay \$1,000 of the sewer bond repayment; the remainder is paid through the money in the Town's Brookfield account which is targeted for infrastructure and capital improvement projects. This year the Brookfield payment for the sewer bond will be approximately \$13,000. Should this money disappear, these debts would become the responsibility of the user base.



## VI. POLICE SERVICES

**Sub-Committee Members:** Michele Arnold (chair); Eleanor Hopke; Steve Warr; Mike Zagrobelny; Mark Lee

### Budget Data

The total budget for the Police Department is \$1,698,143, including benefits, as shown in Table 22.

**TABLE 22**

<b>2011 Village of Potsdam Police Service Expenses</b>	
FTE	18
Wages	\$932,529
Longevity	\$9,100
Benefits	\$451,185
Overtime	\$85,905
Sub-Total Personnel	\$1,478,719
Operating Expenses	\$219,424
<b>TOTAL Personnel &amp; Operations</b>	<b>\$1,698,143</b>

*Source: 2010-11 Adopted Village budget and provided personnel data.*

### Staffing

The department has 18 total staff (down from 20) as shown in Table 23 below. All staff, with the exception of the Police Chief, is part of the International Brotherhood of Teamsters Local 687. The department is fully staffed at present. Upcoming retirements are unknown. Included in the Police Department budget are the crossing guards and juvenile officers.

The total overtime cost budgeted for 2010 –2011 is about 9% of the total salaries. Separate overtime pay is given for training which cannot be completed during regular hours or exceeds the 40 hour work week. Holiday pay is given for those days worked. Clothing allowances are also budgeted.

**TABLE 23**

<b>VILLAGE OF POTSDAM: POLICE DEPARTMENT STAFFING</b>		
<b>Position</b>	<b>Civilian / Sworn</b>	<b>Number</b>
Chief	Sworn	1
Lieutenant	Sworn	1
Sergeant	Sworn	3
Patrolman	Sworn	9
Dispatcher	Civilian	3
Typist	Civilian	1
<b>TOTAL</b>		<b>18</b>

*Notes: FY 2010*

## Retirees

There are currently 20 retirees and 2 surviving spouses receiving benefits through the Village at a cost of \$307,266 per year. This expense is an ongoing obligation and would remain with Village residents in the event of dissolution.

## Current Services

The Potsdam Village Police Department only serves the population within the Village limits, unless professionally cooperating with other law enforcement agencies - St. Lawrence County Sheriff (Sheriff) and New York State Police (NYS Police) can assist; SUNY Potsdam University Police (SUNY UP) remains on campus by law, and the Town of Potsdam (Town) has no police.

The Sheriff only drives through the Village, (the hub of its zones 1 & 2) to execute civil actions (in 2010 445 evictions, court orders, judgments, etc), to track sex offenders, or for various shared services (training, investigations, technology, etc).

The Village Police is staffed 24 hours a day during 12 hour shifts resulting in a very rapid response time. The Police Department is located in the Rescue Squad complex built in 2001-2002 and attached to the Village offices. The space is leased from the Rescue Squad.

The Potsdam Police Department provides its own dispatch services. Three full-time dispatchers are on staff to provide 24/7 coverage. Back-up coverage provided by one clerical personnel and officers.

Only their main duties are included here:

1. Patrolling the streets of the village, dealing with the calls and complaints made, and issuing warnings or making arrests.
2. Enforcing village law and state law.
3. Code violation enforcement.
4. Responding to incidents on the Clarkson University campus.
5. Acting as security for Potsdam Hospital, especially for the detoxification and rehab units; responsibility for all prisoners for the duration of their hospital stay.
6. Transporting mental health patients and prisoners

The Town of Potsdam residents receive protection from the Sheriff and the NYS Police.

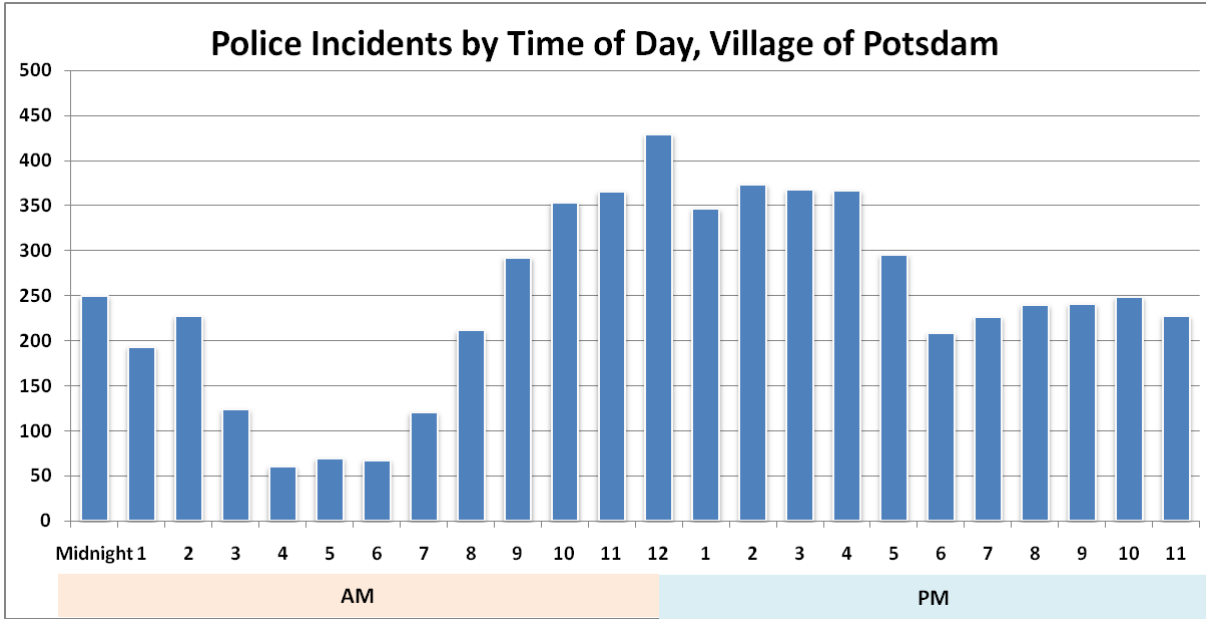
## Workload

Data of “Incidents by Type” and “Incidents by Time” for 2009 are included at the end of this section. The Police Incidents data do not include ambulance or EMS incidents; however patrols respond to approximately 80% of all Rescue Squad calls within the Village limits, and occasionally respond to calls outside of the Village depending on the seriousness of the incident. In 2009, 1,149 Rescue Calls were reported, with the Potsdam Police Department responding to nearly 920 incidents during the year.

In addition, police incidents in 2009 numbered 5,893, the largest category being vehicle and traffic incidents (11.0%). The greatest number occurred during the “work day” (9 AM to 5 PM), also with a large number between 6PM and 3AM. There was little difference in the day of the week, except more on Friday and fewer on Sunday. The fewest incidents were in February (423) and June (409), with peaks in March (552), April (538), September (594), and October (567). This corresponds to 7,000 college students’ academic year.

**Police Incidents, Village of Potsdam, January 2009 —  
December 2009**

**GRAPH 4**

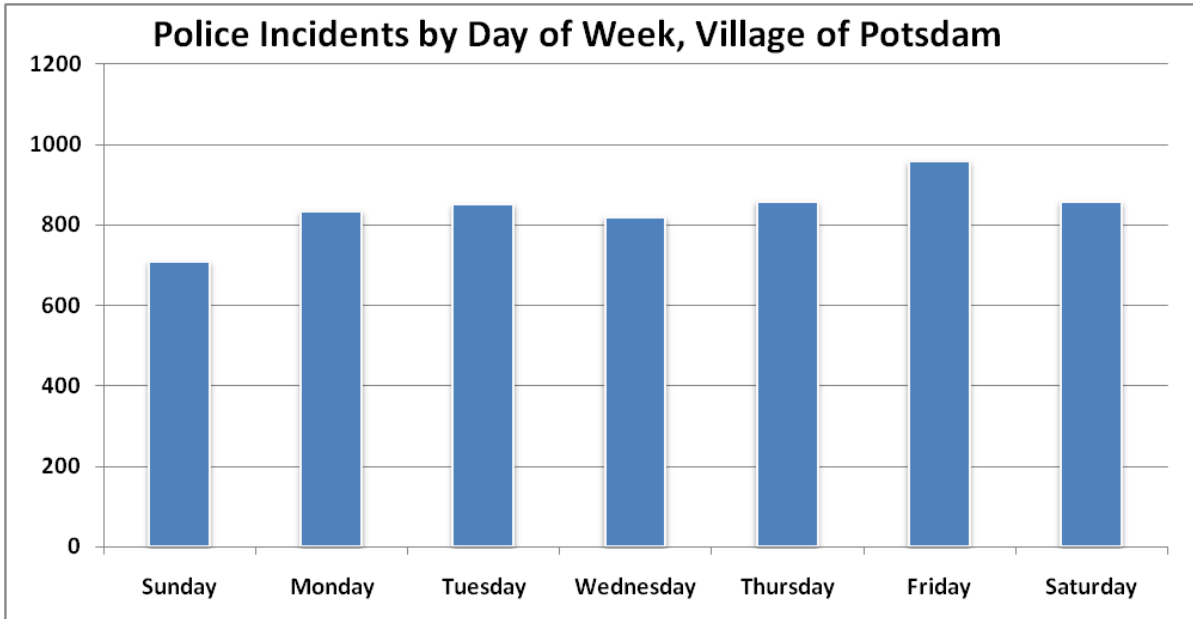


Source: Potsdam Police Incident SJS Incident Report

**TABLE 24**

Time of Day	# of Incidents
Midnight	249
1	193
2	227
3	123
4	60
5	69
6	67
7	120
8	211
9	292
10	292
11	365
12 Noon	429
1	346
2	373
3	367
4	366
5	366
6	295
7	208
8	208
9	226
10	239
11	240
12	240
1	248
2	248
3	227
4	227
5	227
6	227
7	227
8	227
9	227
10	227
11	227
<b>Total</b>	<b>5,893</b>

GRAPH 5

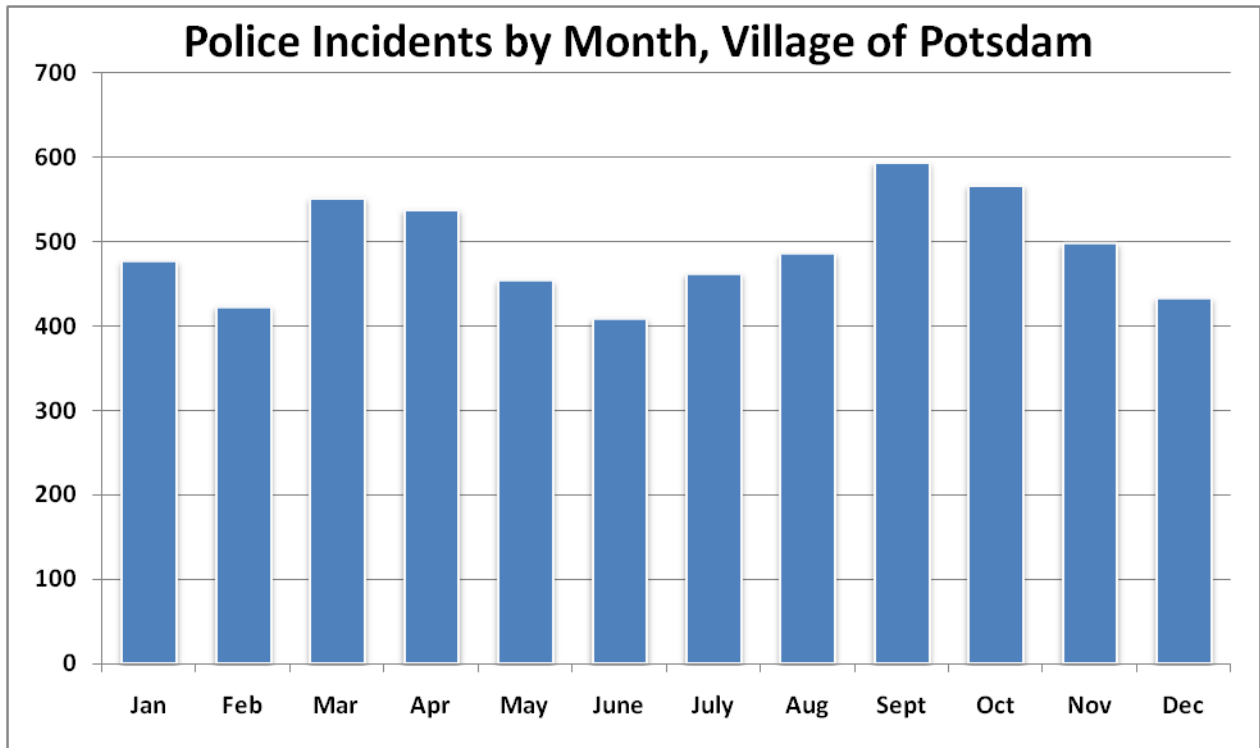


Source: Potsdam Police Incident SJS Incident Report

TABLE 25

Day of Week	# of Incidents
Sunday	709
Monday	835
Tuesday	853
Wednesday	820
Thursday	859
Friday	959
Saturday	858
<b>Total</b>	<b>5,893</b>

GRAPH 6



Source: Potsdam Police Incident SJS Incident Report

TABLE 26

Month	# of Incidents
Jan	477
Feb	423
Mar	552
Apr	538
May	454
June	409
July	462
Aug	486
Sept	594
Oct	567
Nov	498
Dec	433
<b>Total</b>	<b>5,893</b>

NOTE: Incidents without Ambulance Requests (1129) and EMS (20)

## VII. FIRE & RESCUE SERVICES

**Committee Members:** Rose Rivezzi (chair), Dan Parker, Marie Regan, Mario Pusateri and Ruth Garner

This section is presented in two parts: part one provides an overview of fire protection services and part two presents rescue services.

### FIRE PROTECTION SERVICES

#### Fire Department: Overview and Definitions

While people generically refer to the fire department as the Potsdam Fire Department, in point of fact, there are two separate and distinct corporate entities. The Village government owns the fire station building and 4 trucks (3 are currently active). The Village government also pays for the four drivers. However, the volunteer personnel who are the firefighters are members of the Potsdam Fire Department, which is a membership corporation, and not a municipal corporation.

The Village fire department, according to Village law, is governed by a board of fire commissioners; however, the Village Board can be the board of fire commissioners, which is the case in Potsdam.

The Potsdam Fire Department, therefore, is the membership corporation, including whatever assets it owns. We will refer to the Potsdam Fire Department as the PFD, but remember the PFD does not in fact own either the building or some major pieces of equipment, and does not hire the paid drivers.

There are an average of 60 members in the volunteer dept. (some work out of Town, some are college students). The Village has an annual contract with the PFD to “give fire protection to the Village of Potsdam,” for which the Village paid \$10,250 per the current agreement. This is in addition to Village costs as shown in their budget for personnel (the drivers) and operational and equipment costs. The Town also contracts with the PFD to provide fire service to a fire protection district in the Town. The Town pays the PFD \$95,790. The Town also contracts with other fire departments to cover other sections of the Town.

The PFD owns 4 trucks (these are different from the three working trucks the Village owns). The PFD uses the funding from the Village and Town to purchase its apparatus. The PFD also gets grants and uses fund raisers and contributions to buy related equipment (gear, air packs, etc.).

It should be noted that in Towns, fire protection is not a municipal function but can be provided by a fire district or a fire protection district. These terms can be confusing and are defined below.

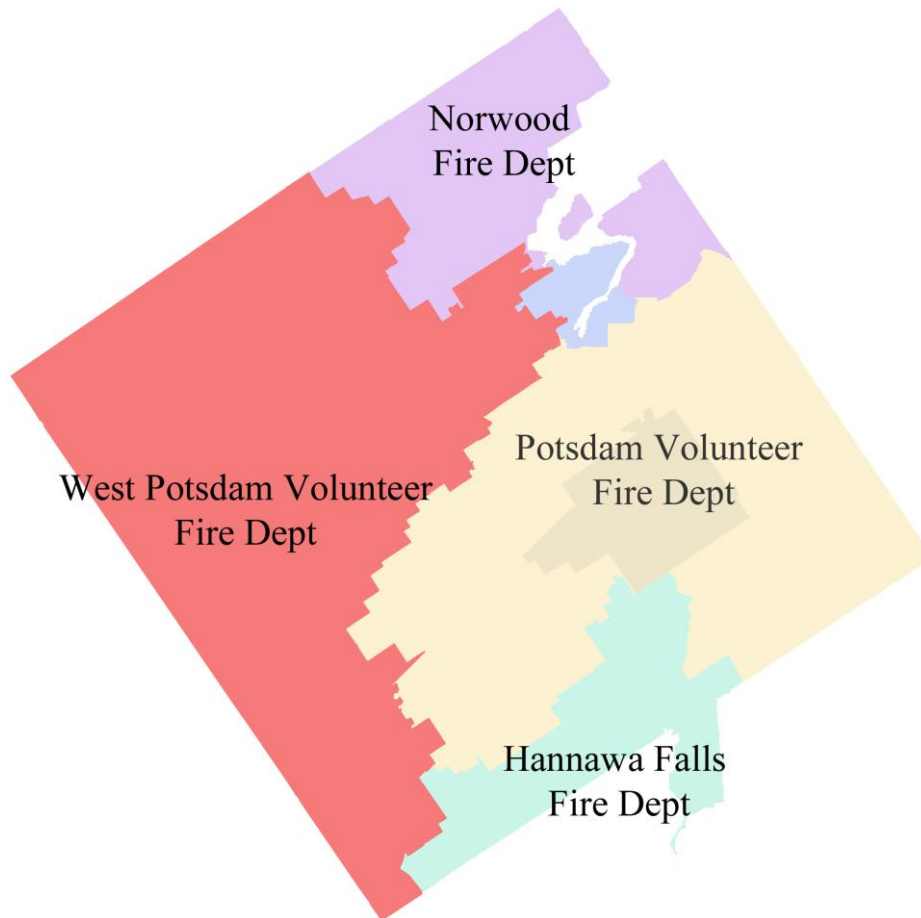
The fire department of a fire district encompasses all fire companies organized within the district, with the members appointed by the board of fire commissioners. The district would set the tax rates.

A fire protection district is a geographical area of a Town that is provided fire protection pursuant to contract with any city, Village, fire district or incorporated fire company. It is an assessment area within which a Town can provide limited services and assess the cost back against the taxable properties within the district. A Town board can create a fire protection district, consolidate adjoining fire protection districts, alter the boundaries of a fire protection district, or dissolve a fire protection district on its own motion or by petition.

The following map outlines the service areas for the separate fire districts in the Town of Potsdam.

**MAP 2:**

**Fire Departments Serving the Town of Potsdam**





## Staffing

There are 4 paid drivers. The average # of hours is about 44 per week, and the overtime budget is \$50,000. The drivers are part of the CSEA collective bargaining unit.

There are two living retired fire drivers.

## Budget Data

### Village Costs

The cost for the Village fire department operations is \$415,733 in the 2011 adopted budget, including wages, benefits and overtime. The cost associated with the building (heating, electrical, snow removal, etc.) is connected with the Civic Center building and not delineated as a separate line on the Village budget, but these utilities and services are provided by the Village. The Village also gives \$10,250 to the volunteer department each year, as part of this total.

**TABLE 27**

<b>2011 Village of Potsdam Fire Service Costs</b>	
FTE	4
Wages	\$164,170
Longevity	\$4,000
Benefits	\$111,805
Overtime	\$57,775
Sub-Total Personnel	\$337,750
Operating Expenses	\$67,733
<b>TOTAL Personnel &amp; Operations</b>	<b>\$405,483</b>
Contribution to Fire Department	\$10,250
<b>TOTAL VILLAGE EXPENSE</b>	<b>\$415,733</b>

*Note: Reflects 2010-11 approved budget figures.*

**Village Assets** – the Village owns the building and three of the trucks.

**Village Debt** – For the two new trucks, there is virtually no debt. There are currently two retirees at an expense of approximately \$4,645 each per year.

### Town of Potsdam

The 2010 Town agreement with the Potsdam Fire Department is to pay \$95,790 for the use of fire apparatus and equipment.

In total, the Town has over \$196,000 in fire service agreements as follows in Table 26:

**TABLE 28**

<b>Town of Potsdam: 2010 Fire Service Costs</b>	
Potsdam Fire Department	\$95,790
Hannawa Falls Fire Department	\$10,905
West Potsdam Fire Department	\$55,620
Norwood Fire Department	\$34,125
<b>TOTAL</b>	<b>\$196,440</b>

*Note: Reflects 2010 approved budget figures.*

## How Current Services are Delivered

The PFD is dispatched by the county 911. For calls coming in from the TOV, the PFD first uses its trucks to respond. Only if additional equipment is needed will Village-owned trucks go outside the Village.

There are operational differences also. If the call comes from a Village property, the paid driver drives the first apparatus to the scene (a Village owned truck). Other trucks are driven there by volunteer drivers. If the call comes from outside the Village boundaries, the paid driver pulls the truck(s) (PFD trucks) outside the station, where it sits until a PFD driver arrives to drive the truck to the scene. After a call, volunteers return to work and drivers prep for the next call. Without paid drivers, the volunteers would have to go to the station first. There is more strain on volunteers these days due to increased hours and type of basic training needed. There is less time to deal with after call clean-up. Response times across the county have increased but not here.

**TABLE 29**

<b>Average Response Times (in minutes)</b>			
	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>Village</b>	2.9	3.12	2.65
<b>Rural</b>	8.35	7.75	7.3
<b>Mutual Aid</b>	14.05	18.44	16.63

*Notes: Reflects time from alarm to on scene.*

**Services performed by the paid drivers:** Services performed by the 4 paid Village drivers who man the station 24 hours a day go well beyond just driving and operating the fire apparatus. The primary duty of the Fire Drivers is to receive fire or emergency related calls for the Potsdam Fire Department, these calls may be received a number of ways: walk-ins, through the county 911 system, audible alarms panel in the station, automatic phone dialers that call into the station, direct phone calls to the station.

After receipt of an emergency call in the Village the fire driver will respond directly to the scene with the Village pumper. During 2007 – 2009, the average response time in the Village from receipt of alarm until fire apparatus arrives on scene was 2.9 minutes. This is well below the recommended 5 minutes set forth in NFPA 1720.

On arrival at an **emergency scene the duties** the fire driver will perform will depend on the type of emergency. These may include:

- Connecting to a water supply and operating the fire pump
- Primary evacuation of occupants from the fire structure or fire scene to a safe location
- Identifying a safe perimeter and keeping the public out of a potentially dangerous zone
- Assisting with stretching hand lines
- Initial suppression of larger fires with a deck gun, potentially limiting property
- Damage or preventing possible injury to occupants
- Extinguishing small fires prior to arrival of volunteers
- Setting up scene lights and/or traffic cones
- Assisting with auto extrication
- Assisting with placement of ground ladders

If the call is outside of the Village the fire driver will start the engine of the out of Town response apparatus and move it outside so it is running and ready for arriving volunteers. The fire drivers stay at the station and:

- Coordinate additional resources for the chief
- Make emergency contacts to building owners or utility companies
- Ready rehab supplies (such as water or coffee) and coordinate delivery to the incident scene
- Deliver additional specialized or specific equipment to the scene when necessary or ordered by the chief
- Act as a liaison with any crews called from other departments
- Standby at the station should another call arise
- Coordinate the potential response of standby crews and ensure standby crews respond to the proper location and are aware of hydrant locations

**The fire drivers perform many daily tasks around the station:**

- Housekeeping
- Security of the building
- Answering questions for the public
- Keeping entryways clear of snow
- Maintenance of apparatus
- Maintenance and checks of portable equipment
- Maintenance and checks of SCBA (Scott Air-Paks)

- Logging the testing of alarms and fire drills
- Inspecting, maintaining, and calibrating the carbon monoxide meter and multi-gas meter
- Fill SCBA's for surrounding fire departments
- Complete and file the required NYS Incident Report
- Give tours to the public
- Hand out fire safety information and smoke detectors
- Perform quarterly air test on Breathing Air Compressor
- Operate fit test machine to annually test members for SCBA masks
- Assist with and sometimes provide training to fire department members
- Keep up the fire department website
- Maintain Hazmat files of required 209U reports
- Administrative support for the chief – research, purchasing/receiving, and communications
- Maintain training records
- Be aware of road closures and out of service hydrants or equipment and relay this information
- Assist with annual hose testing
- Perform yearly flow test on pumping apparatus
- Insure that all equipment that was utilized is cleaned, refilled, replenished, restored, and again ready for service immediately after structure fires
- Wash and dry the fire hose
- Clean and sanitize the SCBA masks (must be done every time it is used and at a large fire all 27 may be used)
- Refill the SCBA
- Wash and dry turnout gear (may be as many as 40)
- Wash any truck used at a scene
- Replenish diesel fuel or gasoline
- Check saws, generators, or any other portable equipment that was used
- Clean and return nozzles, fittings, hand tools, hand lights, portable radios, and other equipment to the proper vehicles

The Potsdam Fire Department operates 24 hours a day, 365 days a year. Calls for information and assistance come into the station at all hours of the day and night, weekends and holidays. The primary purpose of the fire dept is to save lives and protect property. This can only be accomplished with a timely and efficient response to the initial call. The fact that someone is in the station ready to respond immediately to an emergency is a huge factor in meeting this goal. With the fire drivers on duty there is always someone there to answer that call.

There is also a fair amount of training the drivers are required to possess- for cascade system operation, meter calibration, SCBA maintenance, and equipment maintenance. Some of this requires significant amounts of time in order to maintain their certifications. Having in-house certified

personnel saves the department from having to have certified vendors provide the above maintenance, which would be more expensive.

## Workload

From April to November of 2010, there were 485 hours out on call (8,585 man hours); not only fire but also water rescue, fallen trees, etc. Call #'s have gone up since 2004 (also # of false alarms). The total number of Village incidents in 2009 was 429 involving 52 incident types. Of these 192 were unintentional alarm systems sounding; 101 were malfunctioning alarm systems.

There were 52 rural incidents and 32 involving mutual aid. Of the 517 calls in 2009, 84% were in the Village, 10% were in the TOV, and the balance of 6% was mutual aid.

**TABLE 30**

<b>Potsdam Fire Department: Incident Reports by Year</b>										
	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>Village</b>	<b>181</b>	<b>225</b>	<b>229</b>	<b>277</b>	<b>299</b>	<b>277</b>	<b>355</b>	<b>337</b>	409	429
<b>Town Outside</b>	38	53	43	45	55	57	51	54	73	56
<b>Mutual Aid</b>	34	22	33	40	29	26	32	27	24	32
<b>Total</b>	<b>253</b>	<b>300</b>	<b>305</b>	<b>362</b>	<b>383</b>	<b>360</b>	<b>438</b>	<b>418</b>	<b>506</b>	<b>517</b>

## RESCUE

The Potsdam Volunteer Rescue Squad (PVRS) is the service provider for both the Town and the Village. It is likely this will continue Town wide in the event of dissolution. Currently the Village has budgeted \$30,000 to the Rescue Squad for 2011. The Town contributes \$28,752.

PVRS is dispatched by the Potsdam Police Department. In 2009, the dispatch recorded 1,149 ambulance requests, representing 16% of recorded incidents. Most of the remaining rescue squads in St. Lawrence County are dispatched by the county's 911 center. A meeting was held in November to discuss the county dispatching for PVRS.

The building that houses PVRS and the Potsdam Police Department is owned by PVRS. The Village Police Dept. is a lessee with a long term lease. The lease is for 30 years due to revisions to please Rural Development; however, the annual portion of the lease for debt service to Community Bank should stop at the end of 20 years (in the year 2020). The portion of the mortgage paid by the Village is currently \$72,000 a year. After 2020, that should reduce to \$24,000 for the remaining ten years. Maintenance and utility costs are about \$38,000 per year. At the end of the lease, the Village would own the police department portion.

## VIII. COURTS OVERVIEW

**Sub-Committee Members:** Jack McGuire (chair), Mark Lee, Steve Warr, Will Siegfried, Cindy Goliber

### Current Services and Workload

In 2009 a total of 2,710 cases were heard and 1,229 were closed by the Village court. An additional 2,345 cases were started with 2,019 closed by the Town court.

**TABLE 31**

<b>Potsdam: Number of Court Cases Started</b>			
	<b>2007</b>	<b>2008</b>	<b>2009</b>
Town	1,910	2,147	2,345
Village	2,767	2,743	2,710
<b>TOTAL</b>	<b>4,677</b>	<b>4,890</b>	<b>5,055</b>

### Facilities

Both the Village and the Town have their own court facilities. At one time some preliminary discussions took place about consolidating the court building but these led to no resolution.

### Hours of Operation

Village Court Hours: 8am – 4pm, Monday- Friday. Court sessions are held during this hours and night court is held every other Thursday at 7:00pm.

Town Court Hours: 9am to 4pm, Monday-Friday.

Town Justice Hours: 2 court sessions held per month; 1<sup>st</sup> and 3<sup>rd</sup> Thursdays are afternoon sessions beginning at 1 PM; 2<sup>nd</sup> and 4<sup>th</sup> are morning sessions beginning at 9:30 AM

### Staffing

The Village now employs 1 ½ part time justices and two full time clerks. The Village court also includes .25 of a stenographer. Total personnel costs for 2010, including benefits, was approximately \$183,323. The Town has two part time justices and 1 ½ clerks. The staff collectively work a total of 49 hours per week. Total personnel costs for 2010, including benefits, was \$90,801, as shown in Table 32.

**TABLE 32**

<b>Potsdam Court Personnel Costs</b>		
	<b>Village</b>	<b>Town</b>
Positions	3.5	2.5
Wages	\$101,705	\$71,769
Longevity	\$1,175	\$255
Benefits	\$80,442	\$18,777
<b>TOTAL</b>	<b>\$183,323</b>	<b>\$90,801</b>

*Note: Reflects 2010-11 approved budget figures.  
Town court reflects estimated total staff time of 49 hours per week.*

## Budget Data

Court costs are 5% of the current Village budget. Presently the Village projects \$125,000 in revenue generated by the court at a projected cost of \$94,635. This means that the net court cost to the taxpayers of the Village is \$23,646. However, there does seem to be some additional benefit costs, possibly associated with retirees.

**TABLE 33**

<b>Potsdam: Courts</b>		
	<b>Village</b>	<b>Town</b>
Department Expenditures	\$94,635	\$79,519
Department Revenues	\$125,300	\$57,000

*Source: Village FY 2011 budget and Town 2010 budget. Does not include benefit costs.*

## IX. CODES AND ORDINANCES

**Sub-Committee Members:** Jack McGuire (chair); Michele Arnold; Rose Rivezzi; Marie Regan; and Alexandra Jacobs

### Overview

Both the Village and the Town of Potsdam Code Departments enforce New York State Uniform Fire Prevention and Building Code (Codes of NY), including fire safety, building safety, flood damage, land use regulation and construction.

They both deal with many of the same issues: animals, rentals, peace and good order, vehicles, and waste. The main differences in content are because of the rural nature of the Town and the close proximity of the residents in the Village. A more in depth comparison of Village and Town code is provided in Appendix C.

The Code Enforcement and Zoning Officers administer and enforce all the provisions of the town and village code.

It should be noted that SUNY Potsdam is exempt from village code.

### Staffing

#### *Village Code Department*

There are currently 2.3 FTE positions in the Code Department. There is a full time combined Code Enforcement Officer (CEO) / Zoning Enforcement Officer (ZEO), a half-time Code Enforcement Inspector responsible for rental properties, a half-time Code Enforcement Technician responsible for commercial property, and a 1/3 time administrative assistant. As shown in Table 32, wage and benefits for the village code department for FY 2010 is \$121,187.

The CEO/ZEO is under the Director of Planning and Development. There is an office shared by the three code officials including a common space and a conference room in the basement of the Civic Center.

#### *Town Code Department*

The Town has only one full time CEO/ZEO and no administrative assistant. As shown in Table 34, wage and benefits for the Town code department for FY 2010 is \$42,589.



TABLE 34

Potsdam Code Enforcement Personnel Costs		
	Village	Town
Positions	2.3	1
Wages	\$81,901	\$30,300
Longevity	\$665	-
Benefits	\$38,622	\$12,289
<b>TOTAL</b>	<b>\$121,187</b>	<b>\$42,589</b>

## Budget Data

The Village code department has a total budget of \$98,383 as shown in Table 35. The department budgets \$61,000 in revenue primarily from fees from building permits, rental inspection fees and fire inspections. The Town code department has a budget of \$63,666 with \$5,300 budgeted for revenue from inspection fees and permits.

TABLE 35

Potsdam: Code Enforcement		
	Village	Town
Staff (FTE)	2.30	1.00
Department Expenditures	\$98,383	\$63,010
Department Revenues	\$61,000	\$5,300

Source: Village FY 2011 budget and Town 2010 budget.

Notes: Village revenue includes building permits, rental inspection fees and fire inspections. Does not include fine revenue. Town revenue includes inspection fees and permits.

## Current Services and Workload

A summary of permits issued by the Town and Village are presented in Table 36.

TABLE 36

Potsdam: Total Permits Issued		
Year	Village	Town-Outside
2007	385	354
2008	338	311
2009	380	150

Source: Village data from NYS 1203 report; Town

## Village Code Department

The Code Enforcement Officer (CEO/ZEO) performs the following duties:

- Receives, review, and approve or disapprove applications for building permits, certificates of occupancy/certificates of compliance, temporary certificates and operating permits, and

the plans, specifications and construction documents submitted with such applications

- Issues building permits
- Issues certificates (occupancy, compliance, temporary and operating)
- Determines appropriate conditions and terms of permits and certificates
- Issues stop-work orders
- Inspects rental properties
- Issues tickets pertaining to code violations
- Performs fire safety inspections
- Assists fire, police, and planning/zoning in code compliance
- Advises elected and volunteer boards when necessary

For the year 2010, a sampling of services delivered included:

1. Rental inspections – 740 units; 44 re-inspected; village is 70% rental units
2. Construction permits – about 200
3. Commercial / Business inspections – 271
4. Areas of assembly inspections – 41
5. Certificates of Occupancy or Compliance – 163
6. Permits - 215 (36 commercial, 161 residential, 18 all other)
7. Parking tickets – 125
8. Inspections on construction valuing \$24,063,048 (mostly Clarkson University and Potsdam/Canton Hospital)

### ***Potsdam Town Code Department (Town Code)***

The CEO basically performs the same duties as in the Village; however, his jurisdiction is about 100 square miles more, covering an agriculture zone and a fraction of the rental units.

For the year 2010 the following services were delivered:

1. Construction permits – 100-200 annually
2. Rental inspections – 230 total units
3. Commercial / Business inspections – 1 (255 total units)
4. Areas of assembly (churches, bars, restaurants, etc) - 10
5. Certificates of Occupancy or Compliance – 12
6. Permits – 129 (27 residential, 102 all other)

## X. COMMUNITY DEVELOPMENT

**NOTE:** Community Development was analyzed by the members of two sub-committees: General and Code. Subcommittee members Michele Arnold and Alexandra Jacobs worked together to jointly compile this section of the report.

**General Sub-Committee Members:** Alexandra Jacobs (Chair), Tim Connolly, Ruth Garner, Cindy Goliber, Mike Zagrobelny.

**Code Sub-Committee Members:** Jack McGuire (Chair); Michele Arnold; Rose Rivezzi; Marie Regan; and Alexandra Jacobs

### Budget Data

As shown in Table 37, for FY 2010 the Village Community Development had budgeted expenditures of \$141,009 (excluding employee benefits).

**TABLE 37**

<b>Potsdam: Economic Development</b>		
	<b>Village</b>	<b>Town</b>
Staff (FTE)	2.67	-
Department Expenditures	\$141,009	\$19,405
Department Revenues	\$200,000	-

*Source: Village FY 2011 budget and Town 2010 budget.*

The \$200,000 in revenues is largely funded by the following:

- Brookfield Renewable Energy           \$91,276.
- Village General Fund                     \$40,000.
- Miscellaneous Revenue                 \$28,576.
- Town CDBG management                \$18,000.

The Town budgets \$19,405 for community development including grant writing expenses and contributions to the Chamber of Commerce.

### Staffing

The Village Community Development Department includes 2.67 FTE with a total cost of personnel, including benefits, of \$218,912 (Table 38).

TABLE 38

<b>Village of Potsdam Economic Development Personnel Costs</b>	
FTE	2.67
Wages	\$137,256
Longevity	\$1,135
Benefits	\$80,521
<b>TOTAL</b>	<b>\$218,912</b>

*Note: Reflects 2010-11 approved budget figures.*

The 2.67 FTE include the following positions:

**Director of Planning & Economic Development** (FT – non-union)

- Oversees both Planning & Development and Village Code offices.
- Coordinates work flow for community development.
- Reports to Administrator and Village Board of Trustees.

**Economic Developer** (FT – non-union)

- Prepares grant applications and administers funds.
- Assists in loan administration.
- Markets programs.

**Administrative Assistance** (.67 FTE – non-union)

- Prepares the budget for the Community Development office and tracks all funds.
- Makes sure time-sensitive work is completed, assists in filling out forms.
- Serves as secretary for both Community Development and Code departments; is clerk for Village Planning Board and ZBA meetings.

## Workload:

### *Village Community Development*

The Village of Potsdam Planning & Development Office, also known as the Community Development Office, oversees an array of services and activities seen as vital to keeping Potsdam a vibrant living and working environment. Services provided by the Village Planning and Development Office include:

- **Land use planning services:** Staff assists the Village Planning Board, Zoning Board of Appeals and the Comprehensive Plan Committee. They are responsible for drafting local laws pertaining to land use and code enforcement (Ex: Health Care Zone legislation, updated Village rental code law). They oversee State Environmental Quality Review needs for the Village Board of Trustees and Planning Board. They advise trustees on land use and planning issues.

- **Housing activities:** Staff is responsible for identifying local housing needs via data collection and survey methodology. They develop state and federal grant applications to address housing needs and administer successfully funded projects. The office has put together applications for, and administered, Community Development Block Grant projects for not only the Village of Potsdam, but also the Town of Potsdam and the Village of Norwood.
- **Urban forestry:** Staff secures state grants and private rebates to pay for new nursery stock (for example, replacement trees were planted at Ives Park when older ones were damaged in a storm).
- **Parks and recreation:** Staff prepares state, federal and private grant applications to enhance recreational facilities. Examples include the addition of a trail and canoe launch, and a recent application to develop a skateboard park at Pine Street Arena. They also serve as liaison to the Potsdam Farmers' Market.
- **Revolving loan fund management:** Staff is responsible for marketing and administering the Village's microenterprise and Growth Fund revolving loan funds, which can be used for a wide range of business start-up, expansion and retention activities. They coordinate participation loans for businesses interested in locating in Potsdam with the St. Lawrence County Industrial Development Agency, the North Country Alliance, and the Development Authority of the North Country. They provide small grants and reduced loan interest rates to business owners who complete Clarkson University's "My Small Business 101" course.
- **Empire Zone administration:** As this statewide economic development program is phased out following its sunset date in 2010 (meaning the program is now closed to all new entrants and won't be renewed), the office is still responsible for assisting in the administration of the Potsdam Empire Zone. The staff technically is responsible for assisting the Empire Zone Administrative Board (which has not met in months). While tax breaks continue to flow to zone-certified businesses, until the end of their approved period, the office must still assist the businesses to process business annual reports and create a zone annual report for Potsdam to ensure that they receive the rest of the funds to which they are entitled.
- **Business recruitment and retention:** Staff is responsible for marketing and outreach efforts to recruit and retain new businesses in the Village of Potsdam. They partner with the St. Lawrence County Chamber of Commerce, Potsdam Chamber of Commerce, CITEC, county IDA, Small Business Development Center and other organizations. They meet with business prospects both in the office and by traveling to trade shows in the U.S. and Canada. They also identify potential sources of public and private funding to assist in business start-up.

- **Downtown revitalization and development:** Part of the office's mission is to maintain and improve the character of Potsdam's unique historic downtown. To this end, the office helps secure grants and helps property owners to get support to fix up mixed-use and commercial properties (i.e. Façade Renovation Program and Restore NY Initiative). They are liaison for the Market Street district that is listed on the National Register of Historic Places. They also organize a gardening program with volunteers and they coordinate with the Potsdam Chamber of Commerce to promote specific events.
- **Waterfront revitalization:** The office is the lead agency for the Local Waterfront Revitalization Program to improve access and utilization of the Village's Raquette River waterfront. Staff serves on the Local Waterfront Revitalization Advisory Committee. They are also involved in tourism efforts with the Raquette River Blueway Corridor Working Group.
- **Transportation:** The office assists in two major transportation projects - the Potsdam Walk-Bike Enhancement Project and the ongoing expansion efforts at Potsdam Damon Field Airport.
- **Consulting work:** The office has consulted with the Town of Potsdam, the Village of Norwood and the City of Ogdensburg to provide grant application and Empire Zone administrative services.

#### **BY THE NUMBERS:**

- **Grant writing:** Between 2006 and 2010, the office requested a total of \$5,020,304 in grant funds and was awarded and secured a total of \$2,935,136. Of the successful grants, \$5,236,366, or 89 percent, went to the Village of Potsdam; \$800,000, or 7 percent, went to the Town of Potsdam, and \$274,800, or 4 percent, went to the Village of Norwood.
- **Business lending:** Between 2006 and 2010, the office approved a total of \$824,937 and secured a total of \$799,937 for business lending. Of the 21 secured loans over four years, 52 percent were for business start-up, 24 percent were for building renovation, 19 percent were for business expansion and 5 percent were for business retention.
- **Legislative activity:** Between 2006 and 2009, the office assisted in writing a total of 15 amendments and additions to local law, in consultation with the Planning Board, Code Enforcement Office, Empire Zone Administrative Board and Village Administrator. These included the annexation and rezoning of the Lowe's Home Improvement property on Route 56 and the creation of the Health Care Zone for Canton-Potsdam Hospital.

## ***Town Community Development***

The Town also has Planning and Zoning Boards, but no Community Development Department. The Town does contract some work through the Village office. The Town Supervisor assists in writing grant applications.

# **APPENDIX A – VILLAGE AND TOWN DETAILED BUDGET DATA**



**Potsdam Budget Analysis  
Summary by Fund**

Account Type	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Comm. Total
<b>Expenditures</b>	<b>\$3,108,106</b>	<b>100%</b>	<b>\$9,018,222</b>	<b>100%</b>	<b>\$12,126,328</b>	<b>100%</b>	<b>\$1,554,933</b>	<b>100%</b>	<b>\$13,681,261</b>	<b>100%</b>
A - General Town	\$868,722	28%	\$5,736,002	64%	\$6,604,724	54%	\$1,008,433	65%	\$7,613,157	56%
B - Town Outside Village	\$357,020	11%	\$0	0%	\$357,020	3%	\$0	0%	\$357,020	3%
C - HydroElectric	\$0	0%	\$517,819	6%	\$517,819	4%	\$0	0%	\$517,819	4%
DA - Highway Town	\$728,935	23%	\$0	0%	\$728,935	6%	\$0	0%	\$728,935	5%
DB - Highway T.O.V	\$903,334	29%	\$0	0%	\$903,334	7%	\$0	0%	\$903,334	7%
F - Water	\$0	0%	\$1,277,336	14%	\$1,277,336	11%	\$196,500	13%	\$1,473,836	11%
G - Sewer	\$0	0%	\$1,300,440	14%	\$1,300,440	11%	\$350,000	23%	\$1,650,440	12%
M - Trash	\$0	0%	\$186,625	2%	\$186,625	2%	\$0	0%	\$186,625	1%
SF - Fire District	\$196,440	6%	\$0	0%	\$196,440	2%	\$0	0%	\$196,440	1%
SL - Lighting District	\$2,900	0%	\$0	0%	\$2,900	0%	\$0	0%	\$2,900	0%
SS - Sewer District	\$28,400	1%	\$0	0%	\$28,400	0%	\$0	0%	\$28,400	0%
SW - Water District	\$22,355	1%	\$0	0%	\$22,355	0%	\$0	0%	\$22,355	0%
<b>Revenues</b>	<b>\$3,108,106</b>	<b>100%</b>	<b>\$9,020,985</b>	<b>100%</b>	<b>\$12,129,091</b>	<b>100%</b>	<b>\$1,553,933</b>	<b>100%</b>	<b>\$13,683,024</b>	<b>100%</b>
A - General Town	\$868,722	28%	\$5,736,002	64%	\$6,604,724	54%	\$1,008,433	65%	\$7,613,157	56%
B - Town Outside Village	\$357,020	11%	\$0	0%	\$357,020	3%	\$0	0%	\$357,020	3%
C - HydroElectric	\$0	0%	\$520,582	6%	\$520,582	4%	\$0	0%	\$520,582	4%
DA - Highway Town	\$728,935	23%	\$0	0%	\$728,935	6%	\$0	0%	\$728,935	5%
DB - Highway T.O.V	\$903,334	29%	\$0	0%	\$903,334	7%	\$0	0%	\$903,334	7%
F - Water	\$0	0%	\$1,277,336	14%	\$1,277,336	11%	\$196,500	13%	\$1,473,836	11%
G - Sewer	\$0	0%	\$1,300,440	14%	\$1,300,440	11%	\$349,000	22%	\$1,649,440	12%
M - Trash	\$0	0%	\$186,625	2%	\$186,625	2%	\$0	0%	\$186,625	1%
SF - Fire District	\$196,440	6%	\$0	0%	\$196,440	2%	\$0	0%	\$196,440	1%
SL - Lighting District	\$2,900	0%	\$0	0%	\$2,900	0%	\$0	0%	\$2,900	0%
SS - Sewer District	\$28,400	1%	\$0	0%	\$28,400	0%	\$0	0%	\$28,400	0%
SW - Water District	\$22,355	1%	\$0	0%	\$22,355	0%	\$0	0%	\$22,355	0%

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>ESTIMATED EXPENDITURES</b>											
<b>LEGISLATIVE</b>											
A1010.1	Legislative Board	\$17,000	0.5%	\$21,200	0.2%	\$38,200	0.3%	\$9,088	0.6%	\$47,288	0.3%
A1010.4	Contractual Expense	\$0	0.0%	\$225	0.0%	\$225	0.0%	\$0	0.0%	\$225	0.0%
<b>TOTAL LEGISLATIVE</b>		<b>\$17,000</b>	<b>0.5%</b>	<b>\$21,425</b>	<b>0.2%</b>	<b>\$38,425</b>	<b>0.3%</b>	<b>\$9,088</b>	<b>0.6%</b>	<b>\$47,513</b>	<b>0.3%</b>
<b>JUDICIAL</b>											
A1110.1	Municipal Court Personal Service	\$71,769	2.3%	\$89,740	1.0%	\$161,509	1.3%	\$0	0.0%	\$161,509	1.2%
A1110.2	Equipment	\$0	0.0%	\$450	0.0%	\$450	0.0%	\$0	0.0%	\$450	0.0%
A1110.4	Contractual Expense	\$7,750	0.2%	\$4,445	0.0%	\$12,195	0.1%	\$0	0.0%	\$12,195	0.1%
<b>TOTAL JUDICIAL</b>		<b>\$79,519</b>	<b>2.6%</b>	<b>\$94,635</b>	<b>1.0%</b>	<b>\$174,154</b>	<b>1.4%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$174,154</b>	<b>1.3%</b>
<b>EXECUTIVE</b>											
A1210.1	Mayor	\$0	0.0%	\$9,500	0.1%	\$9,500	0.1%	\$3,976	0.3%	\$13,476	0.1%
A1210.4	Contractual Expense	\$0	0.0%	\$5,550	0.1%	\$5,550	0.0%	\$150	0.0%	\$5,700	0.0%
A1220.1	Clerk Personal Service	\$47,758	1.5%	\$0	0.0%	\$47,758	0.4%	\$0	0.0%	\$47,758	0.3%
A1220.4	Contractual Expense	\$6,450	0.2%	\$0	0.0%	\$6,450	0.1%	\$0	0.0%	\$6,450	0.0%
A1230.1	Municipal Executive Personal Service	\$15,000	0.5%	\$25,291	0.3%	\$40,291	0.3%	\$0	0.0%	\$40,291	0.3%
A1230.4	Contractual Expense	\$0	0.0%	\$4,978	0.1%	\$4,978	0.0%	\$0	0.0%	\$4,978	0.0%
<b>TOTAL EXECUTIVE</b>		<b>\$69,208</b>	<b>2.2%</b>	<b>\$45,319</b>	<b>0.5%</b>	<b>\$114,527</b>	<b>0.9%</b>	<b>\$4,126</b>	<b>0.3%</b>	<b>\$118,653</b>	<b>0.9%</b>
<b>FINANCE</b>											
A1320.4	Independent Audit	\$12,400	0.4%	\$0	0.0%	\$12,400	0.1%	\$0	0.0%	\$12,400	0.1%
A1325.1	Treasurer	\$0	0.0%	\$55,970	0.6%	\$55,970	0.5%	\$19,380	1.2%	\$75,350	0.6%
A1325.2	Equipment	\$0	0.0%	\$500	0.0%	\$500	0.0%	\$2,000	0.1%	\$2,500	0.0%
A1325.4	Contractual Expense	\$0	0.0%	\$3,630	0.0%	\$3,630	0.0%	\$8,000	0.5%	\$11,630	0.1%
A1330.1	Tax Collector	\$4,244	0.1%	\$0	0.0%	\$4,244	0.0%	\$0	0.0%	\$4,244	0.0%
A1330.4	Contractual Expense	\$6,200	0.2%	\$0	0.0%	\$6,200	0.1%	\$0	0.0%	\$6,200	0.0%
A1355.1	Assessment	\$101,591	3.3%	\$0	0.0%	\$101,591	0.8%	\$0	0.0%	\$101,591	0.7%
A1355.4	Equipment	\$7,900	0.3%	\$2,400	0.0%	\$10,300	0.1%	\$1,200	0.1%	\$11,500	0.1%
<b>TOTAL FINANCE</b>		<b>\$132,335</b>	<b>4.3%</b>	<b>\$62,500</b>	<b>0.7%</b>	<b>\$194,835</b>	<b>1.6%</b>	<b>\$30,580</b>	<b>2.0%</b>	<b>\$225,415</b>	<b>1.6%</b>
<b>MUNICIPAL STAFF</b>											
A1410.1	Clerk Personal Service	\$67,752	2.2%	\$50,662	0.6%	\$118,414	1.0%	\$0	0.0%	\$118,414	0.9%
A1410.2	Records Mgt. Preservation	\$3,300	0.1%	\$0	0.0%	\$3,300	0.0%	\$0	0.0%	\$3,300	0.0%
A1410.4	Contractual Expense	\$4,700	0.2%	\$5,320	0.1%	\$10,020	0.1%	\$0	0.0%	\$10,020	0.1%
A1420.1	Personal Service	\$30,000	1.0%	\$0	0.0%	\$30,000	0.2%	\$2,400	0.2%	\$32,400	0.2%
A1420.4	Contractual Expense	\$50,000	1.6%	\$25,000	0.3%	\$75,000	0.6%	\$0	0.0%	\$75,000	0.5%
A1460.4	Records Management	\$0	0.0%	\$30	0.0%	\$30	0.0%	\$0	0.0%	\$30	0.0%
A1490.1	Personal Services	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$26,890	1.7%	\$26,890	0.2%
A1490.2	Safety & Training	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$1,000	0.1%	\$1,000	0.0%
<b>TOTAL MUNICIPAL STAFF</b>		<b>\$155,752</b>	<b>5.0%</b>	<b>\$81,012</b>	<b>0.9%</b>	<b>\$236,764</b>	<b>2.0%</b>	<b>\$30,290</b>	<b>1.9%</b>	<b>\$267,054</b>	<b>2.0%</b>

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>SHARED SERVICES</b>											
A1620.1	Buildings Personal Service	\$8,970	0.3%	\$49,947	0.6%	\$58,917	0.5%	\$1,000	0.1%	\$59,917	0.4%
F1620.1	Buildings Personal Service	\$0	0.0%	\$9,897	0.1%	\$9,897	0.1%	\$0	0.0%	\$9,897	0.1%
G1620.1	Buildings Personal Service	\$0	0.0%	\$10,607	0.1%	\$10,607	0.1%	\$0	0.0%	\$10,607	0.1%
A1620.2	Equipment	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$10,000	0.6%	\$10,000	0.1%
A1620.4	Contractual Expense	\$39,900	1.3%	\$77,779	0.9%	\$117,679	1.0%	\$15,000	1.0%	\$132,679	1.0%
F1620.4	Contractual Expense	\$0	0.0%	\$6,564	0.1%	\$6,564	0.1%	\$0	0.0%	\$6,564	0.0%
G1620.4	Contractual Expense	\$0	0.0%	\$10,807	0.1%	\$10,807	0.1%	\$0	0.0%	\$10,807	0.1%
A1640.1	Central Garage Personal Service	\$0	0.0%	\$33,843	0.4%	\$33,843	0.3%	\$1,000	0.1%	\$34,843	0.3%
F1640.1	Central Garage Personal Service	\$0	0.0%	\$7,138	0.1%	\$7,138	0.1%	\$0	0.0%	\$7,138	0.1%
G1640.1	Central Garage Personal Service	\$0	0.0%	\$7,108	0.1%	\$7,108	0.1%	\$0	0.0%	\$7,108	0.1%
A1640.2	Equipment	\$0	0.0%	\$2,600	0.0%	\$2,600	0.0%	\$3,000	0.2%	\$5,600	0.0%
F1640.2	Equipment	\$0	0.0%	\$700	0.0%	\$700	0.0%	\$0	0.0%	\$700	0.0%
G1640.2	Equipment	\$0	0.0%	\$700	0.0%	\$700	0.0%	\$0	0.0%	\$700	0.0%
A1640.4	Contractual Expense	\$0	0.0%	\$26,545	0.3%	\$26,545	0.2%	\$18,000	1.2%	\$44,545	0.3%
F1640.4	Contractual Expense	\$0	0.0%	\$3,020	0.0%	\$3,020	0.0%	\$0	0.0%	\$3,020	0.0%
G1640.4	Contractual Expense	\$0	0.0%	\$3,160	0.0%	\$3,160	0.0%	\$0	0.0%	\$3,160	0.0%
A1660.4	Contractual Expense	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$1,500	0.1%	\$1,500	0.0%
<b>TOTAL SHARED SERVICES</b>		<b>\$48,870</b>	<b>1.6%</b>	<b>\$250,415</b>	<b>2.8%</b>	<b>\$299,285</b>	<b>2.5%</b>	<b>\$49,500</b>	<b>3.2%</b>	<b>\$348,785</b>	<b>2.5%</b>
<b>SPECIAL ITEMS</b>											
A1910.4	Insurance	\$45,000	1.4%	\$448,682	5.0%	\$493,682	4.1%	\$45,000	2.9%	\$538,682	3.9%
C1910.4	Unallocated Insurance	\$0	0.0%	\$15,000	0.2%	\$15,000	0.1%	\$0	0.0%	\$15,000	0.1%
F1910.4	Insurance - Water Tower Contractual Expense	\$0	0.0%	\$24,360	0.3%	\$24,360	0.2%	\$0	0.0%	\$24,360	0.2%
G1910.4	Contractual Expense	\$0	0.0%	\$20,274	0.2%	\$20,274	0.2%	\$1,000	0.1%	\$21,274	0.2%
A1920.4	Association of Towns	\$1,100	0.0%	\$0	0.0%	\$1,100	0.0%	\$1,199	0.1%	\$2,299	0.0%
A1950.4	Taxes on Village Property	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$1,500	0.1%	\$1,500	0.0%
A1980.4	Provision for Uncoll. Taxes	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$1,000	0.1%	\$1,000	0.0%
A1990.4	Contingent	\$15,000	0.5%	\$30,000	0.3%	\$45,000	0.4%	\$20,000	1.3%	\$65,000	0.5%
B1990.4	Contingent	\$15,000	0.5%	\$0	0.0%	\$15,000	0.1%	\$0	0.0%	\$15,000	0.1%
F1990.4	Contingency	\$0	0.0%	\$30,000	0.3%	\$30,000	0.2%	\$0	0.0%	\$30,000	0.2%
G1990.4	Contingency	\$0	0.0%	\$20,000	0.2%	\$20,000	0.2%	\$0	0.0%	\$20,000	0.1%
<b>TOTAL SPECIAL ITEMS</b>		<b>\$76,100</b>	<b>2.4%</b>	<b>\$588,316</b>	<b>6.5%</b>	<b>\$664,416</b>	<b>5.5%</b>	<b>\$69,699</b>	<b>4.5%</b>	<b>\$734,115</b>	<b>5.4%</b>
<b>LAW ENFORCEMENT</b>											
A3120.1	Police Personal Services	\$310	0.0%	\$1,112,352	12.3%	\$1,112,662	9.2%	\$44,000	2.8%	\$1,156,662	8.5%
A3120.2	Equipment	\$0	0.0%	\$38,254	0.4%	\$38,254	0.3%	\$7,000	0.5%	\$45,254	0.3%
A3120.4	Contractual Expense	\$210	0.0%	\$181,170	2.0%	\$181,380	1.5%	\$11,000	0.7%	\$192,380	1.4%
B3120.4	Fire Wardens	\$1,850	0.1%	\$0	0.0%	\$1,850	0.0%	\$0	0.0%	\$1,850	0.0%
<b>TOTAL LAW ENFORCEMENT</b>		<b>\$2,370</b>	<b>0.1%</b>	<b>\$1,331,776</b>	<b>14.8%</b>	<b>\$1,334,146</b>	<b>11.0%</b>	<b>\$62,000</b>	<b>4.0%</b>	<b>\$1,396,146</b>	<b>10.2%</b>
<b>TRAFFIC CONTROL</b>											
A3310.4	Equipment Maintenance	\$0	0.0%	\$3,100	0.0%	\$3,100	0.0%	\$0	0.0%	\$3,100	0.0%
A3320.1	On Street Parking Personal Service	\$0	0.0%	\$21,296	0.2%	\$21,296	0.2%	\$0	0.0%	\$21,296	0.2%
A3320.2	Equipment	\$0	0.0%	\$2,700	0.0%	\$2,700	0.0%	\$0	0.0%	\$2,700	0.0%
A3320.4	Equipment Maintenance	\$0	0.0%	\$2,175	0.0%	\$2,175	0.0%	\$0	0.0%	\$2,175	0.0%
<b>TOTAL TRAFFIC CONTROL</b>		<b>\$0</b>	<b>0.0%</b>	<b>\$29,271</b>	<b>0.3%</b>	<b>\$29,271</b>	<b>0.2%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$29,271</b>	<b>0.2%</b>

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>FIRE PROTECTION</b>											
A3410.1	Fire Protection Personal Services	\$0	0.0%	\$227,145	2.5%	\$227,145	1.9%	\$0	0.0%	\$227,145	1.7%
A3410.2	Equipment	\$0	0.0%	\$24,130	0.3%	\$24,130	0.2%	\$18,000	1.2%	\$42,130	0.3%
A3410.4	Contractual Expense	\$0	0.0%	\$42,403	0.5%	\$42,403	0.3%	\$19,000	1.2%	\$61,403	0.4%
SF3410.4	Potsdam Fire Department	\$196,440	6.3%	\$0	0.0%	\$196,440	1.6%	\$0	0.0%	\$196,440	1.4%
	<b>TOTAL FIRE PROTECTION</b>	<b>\$196,440</b>	<b>6.3%</b>	<b>\$293,678</b>	<b>3.3%</b>	<b>\$490,118</b>	<b>4.0%</b>	<b>\$37,000</b>	<b>2.4%</b>	<b>\$527,118</b>	<b>3.9%</b>
<b>ANIMAL CONTROL</b>											
A3510.1	Personal Services	\$14,042	0.5%	\$0	0.0%	\$14,042	0.1%	\$0	0.0%	\$14,042	0.1%
A3510.4	Contractual Expense	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$200	0.0%	\$200	0.0%
A3520.4	Rabies	\$42,331	1.4%	\$0	0.0%	\$42,331	0.3%	\$0	0.0%	\$42,331	0.3%
	<b>TOTAL ANIMAL CONTROL</b>	<b>\$56,373</b>	<b>1.8%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$56,373</b>	<b>0.5%</b>	<b>\$200</b>	<b>0.0%</b>	<b>\$56,573</b>	<b>0.4%</b>
<b>OTHER PUBLIC SAFETY</b>											
A3620.1	Safety Inspections Personal Service	\$0	0.0%	\$92,488	1.0%	\$92,488	0.8%	\$0	0.0%	\$92,488	0.7%
A3620.4	Contractual Expense	\$0	0.0%	\$5,895	0.1%	\$5,895	0.0%	\$0	0.0%	\$5,895	0.0%
B3620.4	Traffic Signs	\$3,500	0.1%	\$0	0.0%	\$3,500	0.0%	\$0	0.0%	\$3,500	0.0%
A3625.4	Contractual Expense	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$14,000	0.9%	\$14,000	0.1%
	<b>TOTAL OTHER PUBLIC SAFETY</b>	<b>\$3,500</b>	<b>0.1%</b>	<b>\$98,383</b>	<b>1.1%</b>	<b>\$101,883</b>	<b>0.8%</b>	<b>\$14,000</b>	<b>0.9%</b>	<b>\$115,883</b>	<b>0.8%</b>
<b>PUBLIC HEALTH PROGRAMS</b>											
B4010.4	Potsdam Rescue Squad	\$28,752	0.9%	\$0	0.0%	\$28,752	0.2%	\$0	0.0%	\$28,752	0.2%
A4020.1	Registrar of Vital Statistics Personal Services	\$0	0.0%	\$7,710	0.1%	\$7,710	0.1%	\$0	0.0%	\$7,710	0.1%
A4020.4	Contractual Expense	\$0	0.0%	\$2,575	0.0%	\$2,575	0.0%	\$0	0.0%	\$2,575	0.0%
	<b>TOTAL PUBLIC HEALTH PROGRAMS</b>	<b>\$28,752</b>	<b>0.9%</b>	<b>\$10,285</b>	<b>0.1%</b>	<b>\$39,037</b>	<b>0.3%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$39,037</b>	<b>0.3%</b>
<b>ADDICTION CONTROL</b>											
A4210.4	Contractual Expense	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$300	0.0%	\$300	0.0%
	<b>TOTAL ADDICTION CONTROL</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$300</b>	<b>0.0%</b>	<b>\$300</b>	<b>0.0%</b>

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>HIGHWAY</b>											
A5010.1	Admin Personal Services	\$55,840	1.8%	\$55,546	0.6%	\$111,386	0.9%	\$0	0.0%	\$111,386	0.8%
A5010.2	Admin Equipment	\$0	0.0%	\$200	0.0%	\$200	0.0%	\$0	0.0%	\$200	0.0%
A5010.4	Admin Contractual Expense	\$400	0.0%	\$4,724	0.1%	\$5,124	0.0%	\$0	0.0%	\$5,124	0.0%
DB5110.1	Admin Personal Services	\$272,200	8.8%	\$0	0.0%	\$272,200	2.2%	\$0	0.0%	\$272,200	2.0%
A5110.1	Street Maintenance Personal Services	\$0	0.0%	\$219,606	2.4%	\$219,606	1.8%	\$48,500	3.1%	\$268,106	2.0%
A5110.2	Street Maintenance Equipment	\$0	0.0%	\$6,000	0.1%	\$6,000	0.0%	\$2,500	0.2%	\$8,500	0.1%
DB5110.4	Street Maintenance Contractual Expense	\$210,000	6.8%	\$0	0.0%	\$210,000	1.7%	\$0	0.0%	\$210,000	1.5%
A5110.4	Street Maintenance Contractual Expense	\$0	0.0%	\$134,569	1.5%	\$134,569	1.1%	\$44,000	2.8%	\$178,569	1.3%
A5112.2	CHIPS	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$50,000	3.2%	\$50,000	0.4%
DB5112.2	Permanent Improvements Capital Outlay	\$280,000	9.0%	\$0	0.0%	\$280,000	2.3%	\$0	0.0%	\$280,000	2.0%
DA5120.1	Maintenance of Bridges Personal Services	\$15,400	0.5%	\$0	0.0%	\$15,400	0.1%	\$0	0.0%	\$15,400	0.1%
DA5120.4	Maintenance of Bridges Contractual Expense	\$16,500	0.5%	\$0	0.0%	\$16,500	0.1%	\$0	0.0%	\$16,500	0.1%
DA5130.1	Machinery Equipment	\$40,000	1.3%	\$0	0.0%	\$40,000	0.3%	\$0	0.0%	\$40,000	0.3%
DA5130.2	Machinery Contractual Expense	\$20,000	0.6%	\$0	0.0%	\$20,000	0.2%	\$0	0.0%	\$20,000	0.1%
A5132.1	Personal Services	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$1,000	0.1%	\$1,000	0.0%
A5132.2	Equipment	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$9,400	0.6%	\$9,400	0.1%
A5132.4	Garage Contractual Expense	\$22,900	0.7%	\$0	0.0%	\$22,900	0.2%	\$5,000	0.3%	\$27,900	0.2%
DA5140.1	Misc Personal Services	\$53,900	1.7%	\$0	0.0%	\$53,900	0.4%	\$0	0.0%	\$53,900	0.4%
DA5140.4	Misc Contractual Expense	\$8,000	0.3%	\$0	0.0%	\$8,000	0.1%	\$0	0.0%	\$8,000	0.1%
A5142.1	Snow Removal Personal Services	\$0	0.0%	\$38,510	0.4%	\$38,510	0.3%	\$49,500	3.2%	\$88,010	0.6%
DA5142.1	Snow Removal Personal Services	\$198,000	6.4%	\$0	0.0%	\$198,000	1.6%	\$0	0.0%	\$198,000	1.4%
A5142.2	Snow Removal Equipment	\$0	0.0%	\$40,600	0.5%	\$40,600	0.3%	\$10,000	0.6%	\$50,600	0.4%
DA5142.4	Snow Removal Contractual Expense	\$192,000	6.2%	\$0	0.0%	\$192,000	1.6%	\$0	0.0%	\$192,000	1.4%
A5142.4	Snow Removal Contractual Expense	\$0	0.0%	\$115,563	1.3%	\$115,563	1.0%	\$60,000	3.9%	\$175,563	1.3%
DB5148.4	Street Lighting	\$1,500	0.0%	\$0	0.0%	\$1,500	0.0%	\$0	0.0%	\$1,500	0.0%
SL5182.4	Hewittville Lighting-(2708100)	\$2,300	0.1%	\$0	0.0%	\$2,300	0.0%	\$0	0.0%	\$2,300	0.0%
SL5182.4	Sissonville Lighting (1,005,900)	\$600	0.0%	\$0	0.0%	\$600	0.0%	\$0	0.0%	\$600	0.0%
A5182.4	Street Lighting Electrical Service	\$0	0.0%	\$120,000	1.3%	\$120,000	1.0%	\$28,000	1.8%	\$148,000	1.1%
A5410.1	Personal Services	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$5,000	0.3%	\$5,000	0.0%
A5410.2	Equipment	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$55,000	3.5%	\$55,000	0.4%
A5410.4	Contractual Expense	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$5,000	0.3%	\$5,000	0.0%
<b>TOTAL HIGHWAY</b>		<b>\$1,389,540</b>	<b>44.7%</b>	<b>\$735,318</b>	<b>8.2%</b>	<b>\$2,124,858</b>	<b>17.5%</b>	<b>\$372,900</b>	<b>24.0%</b>	<b>\$2,497,758</b>	<b>18.3%</b>
<b>AIRPORT</b>											
A5610.1	Airports Personal Service	\$0	0.0%	\$22,387	0.2%	\$22,387	0.2%	\$0	0.0%	\$22,387	0.2%
A5610.4	Contractual Expense	\$0	0.0%	\$75,884	0.8%	\$75,884	0.6%	\$0	0.0%	\$75,884	0.6%
<b>TOTAL AIRPORT</b>		<b>\$0</b>	<b>0.0%</b>	<b>\$98,271</b>	<b>1.1%</b>	<b>\$98,271</b>	<b>0.8%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$98,271</b>	<b>0.7%</b>

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>ECONOMIC OPPORTUNITY AND DEVELOPMENT</b>											
A6326.1	Other Personal Service	\$0	0.0%	\$140,109	1.6%	\$140,109	1.2%	\$0	0.0%	\$140,109	1.0%
A6326.4	Contractual Expense	\$0	0.0%	\$900	0.0%	\$900	0.0%	\$0	0.0%	\$900	0.0%
A6510.4	Clark Robinson	\$1,125	0.0%	\$0	0.0%	\$1,125	0.0%	\$0	0.0%	\$1,125	0.0%
A6772.4	Sandstoners	\$5,350	0.2%	\$0	0.0%	\$5,350	0.0%	\$0	0.0%	\$5,350	0.0%
A6989.1	Life Flight	\$130	0.0%	\$0	0.0%	\$130	0.0%	\$0	0.0%	\$130	0.0%
A6989.2	Grant Writing	\$3,500	0.1%	\$0	0.0%	\$3,500	0.0%	\$0	0.0%	\$3,500	0.0%
A6989.4	Chamber of Commerce	\$5,800	0.2%	\$0	0.0%	\$5,800	0.0%	\$0	0.0%	\$5,800	0.0%
B6989.4	Grant Writing & Home	\$3,500	0.1%	\$0	0.0%	\$3,500	0.0%	\$0	0.0%	\$3,500	0.0%
<b>TOTAL ECONOMIC OPPORTUNITY &amp; DEVELOPMENT</b>		<b>\$19,405</b>	<b>0.6%</b>	<b>\$141,009</b>	<b>1.6%</b>	<b>\$160,414</b>	<b>1.3%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$160,414</b>	<b>1.2%</b>

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>RECREATION</b>											
A7110.1	Parks Personal Service	\$0	0.0%	\$51,685	0.6%	\$51,685	0.4%	\$13,000	0.8%	\$64,685	0.5%
A7110.2	Parks Equipment	\$0	0.0%	\$500	0.0%	\$500	0.0%	\$1,000	0.1%	\$1,500	0.0%
A7110.4	Parks Contractual Expense	\$0	0.0%	\$3,025	0.0%	\$3,025	0.0%	\$5,000	0.3%	\$8,025	0.1%
A7140.1	Playgrounds & Rec Centers Personal Services	\$0	0.0%	\$102,471	1.1%	\$102,471	0.8%	\$31,000	2.0%	\$133,471	1.0%
B7140.1	Recreation Village of Potsdam	\$152,180	4.9%	\$0	0.0%	\$152,180	1.3%	\$0	0.0%	\$152,180	1.1%
A7140.2	Playgrounds & Rec Centers Equipment	\$0	0.0%	\$500	0.0%	\$500	0.0%	\$4,250	0.3%	\$4,750	0.0%
A7140.4	Playgrounds & Rec Centers Contractual Expense	\$0	0.0%	\$119,550	1.3%	\$119,550	1.0%	\$9,000	0.6%	\$128,550	0.9%
B7140.4	Playgrounds & Rec Centers AMP	\$16,921	0.5%	\$0	0.0%	\$16,921	0.1%	\$0	0.0%	\$16,921	0.1%
A7150.1	Beaches Personal Service	\$0	0.0%	\$101,767	1.1%	\$101,767	0.8%	\$0	0.0%	\$101,767	0.7%
A7150.2	Beaches Equipment - Postwood	\$0	0.0%	\$450	0.0%	\$450	0.0%	\$0	0.0%	\$450	0.0%
A7150.4	Beaches Contractual Expense	\$0	0.0%	\$10,560	0.1%	\$10,560	0.1%	\$0	0.0%	\$10,560	0.1%
A7160.1	Playground Personal Service	\$0	0.0%	\$6,000	0.1%	\$6,000	0.0%	\$0	0.0%	\$6,000	0.0%
A7160.2	Equipment	\$0	0.0%	\$400	0.0%	\$400	0.0%	\$0	0.0%	\$400	0.0%
A7160.4	Playground Contractual Expense	\$0	0.0%	\$2,100	0.0%	\$2,100	0.0%	\$0	0.0%	\$2,100	0.0%
A7310.1	Personal Services	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$1,000	0.1%	\$1,000	0.0%
A7310.4	Contractual Expense	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$5,000	0.3%	\$5,000	0.0%
<b>TOTAL RECREATION</b>		<b>\$169,101</b>	<b>5.4%</b>	<b>\$399,008</b>	<b>4.4%</b>	<b>\$568,109</b>	<b>4.7%</b>	<b>\$69,250</b>	<b>4.5%</b>	<b>\$637,359</b>	<b>4.7%</b>
<b>CULTURE</b>											
A7410.1	Norwood Library	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$8,000	0.5%	\$8,000	0.1%
B7410.1	Norwood Library	\$15,450	0.5%	\$0	0.0%	\$15,450	0.1%	\$0	0.0%	\$15,450	0.1%
B7410.4	Norwood Village Green	\$21,512	0.7%	\$0	0.0%	\$21,512	0.2%	\$0	0.0%	\$21,512	0.2%
A7450.1	Museum Personal Service	\$0	0.0%	\$54,764	0.6%	\$54,764	0.5%	\$0	0.0%	\$54,764	0.4%
A7450.2	Museum Equipment	\$0	0.0%	\$779	0.0%	\$779	0.0%	\$0	0.0%	\$779	0.0%
A7450.4	Museum Contractual Expense	\$0	0.0%	\$7,158	0.1%	\$7,158	0.1%	\$4,000	0.3%	\$11,158	0.1%
A7510.1	Historian Personal Services	\$800	0.0%	\$0	0.0%	\$800	0.0%	\$300	0.0%	\$1,100	0.0%
A7510.4	Historian Contractual Expense	\$200	0.0%	\$0	0.0%	\$200	0.0%	\$150	0.0%	\$350	0.0%
A7550.1	Personal Services	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$1,000	0.1%	\$1,000	0.0%
A7550.2	Equipment	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$2,000	0.1%	\$2,000	0.0%
A7550.4	Celebrations	\$1,300	0.0%	\$3,400	0.0%	\$4,700	0.0%	\$500	0.0%	\$5,200	0.0%
A7620.1	Bingo Inspector	\$1,840	0.1%	\$0	0.0%	\$1,840	0.0%	\$0	0.0%	\$1,840	0.0%
A7620.4	Contractual Expense	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$4,300	0.3%	\$4,300	0.0%
A7989.2	Art Show Entertainment	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$500	0.0%	\$500	0.0%
A7989.4	Concert Series	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$3,300	0.2%	\$3,300	0.0%
<b>TOTAL CULTURE</b>		<b>\$41,102</b>	<b>1.3%</b>	<b>\$66,101</b>	<b>0.7%</b>	<b>\$107,203</b>	<b>0.9%</b>	<b>\$24,050</b>	<b>1.5%</b>	<b>\$131,253</b>	<b>1.0%</b>



POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>GENERAL ENVIRONMENT</b>											
A8010.1	Zoning Personal Service	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$3,000	0.2%	\$3,000	0.0%
B8010.1	Zoning Personal Service	\$42,960	1.4%	\$0	0.0%	\$42,960	0.4%	\$0	0.0%	\$42,960	0.3%
A8010.4	Zoning Contractual Expense	\$0	0.0%	\$535	0.0%	\$535	0.0%	\$1,000	0.1%	\$1,535	0.0%
B8010.4	Zoning Contractual Expense	\$8,600	0.3%	\$0	0.0%	\$8,600	0.1%	\$0	0.0%	\$8,600	0.1%
B8010.8	Zoning SS & MCR	\$3,500	0.1%	\$0	0.0%	\$3,500	0.0%	\$0	0.0%	\$3,500	0.0%
B8015.1	Benefit longevity	\$100	0.0%	\$0	0.0%	\$100	0.0%	\$0	0.0%	\$100	0.0%
B8020.1	Planning Board	\$2,500	0.1%	\$0	0.0%	\$2,500	0.0%	\$0	0.0%	\$2,500	0.0%
A8020.2	Development	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$1,000	0.1%	\$1,000	0.0%
A8020.4	Planning Contractual Expense	\$0	0.0%	\$560	0.0%	\$560	0.0%	\$4,000	0.3%	\$4,560	0.0%
<b>TOTAL GENERAL ENVIRONMENT</b>		<b>\$57,660</b>	<b>1.9%</b>	<b>\$1,095</b>	<b>0.0%</b>	<b>\$58,755</b>	<b>0.5%</b>	<b>\$9,000</b>	<b>0.6%</b>	<b>\$67,755</b>	<b>0.5%</b>
<b>SEWAGE</b>											
G8110.1	Admin Personal Service	\$0	0.0%	\$80,691	0.9%	\$80,691	0.7%	\$20,000	1.3%	\$100,691	0.7%
G8110.2	Admin Equipment	\$0	0.0%	\$500	0.0%	\$500	0.0%	\$2,000	0.1%	\$2,500	0.0%
G8110.4	Admin Contractual Expense	\$0	0.0%	\$3,685	0.0%	\$3,685	0.0%	\$0	0.0%	\$3,685	0.0%
G8120.1	Collection Personal Service	\$0	0.0%	\$95,815	1.1%	\$95,815	0.8%	\$20,000	1.3%	\$115,815	0.8%
G8120.2	Collection Equipment	\$0	0.0%	\$9,050	0.1%	\$9,050	0.1%	\$0	0.0%	\$9,050	0.1%
G8120.4	Collection Contractual Expense	\$0	0.0%	\$47,820	0.5%	\$47,820	0.4%	\$1,000	0.1%	\$48,820	0.4%
SS8130.1	Treatment Personal Service	\$27,400	0.9%	\$0	0.0%	\$27,400	0.2%	\$0	0.0%	\$27,400	0.2%
G8130.1	Treatment Personal Service	\$0	0.0%	\$171,950	1.9%	\$171,950	1.4%	\$25,000	1.6%	\$196,950	1.4%
G8130.2	Treatment Equipment	\$0	0.0%	\$7,000	0.1%	\$7,000	0.1%	\$5,000	0.3%	\$12,000	0.1%
G8130.4	Treatment Contractual Expense	\$0	0.0%	\$340,650	3.8%	\$340,650	2.8%	\$55,000	3.5%	\$395,650	2.9%
A8140.1	Personal Services	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$2,850	0.2%	\$2,850	0.0%
G8140.1	Personal Services	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$15,000	1.0%	\$15,000	0.1%
G8140.2	Equipment	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$5,000	0.3%	\$5,000	0.0%
A8140.4	Contractual Expense	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$2,000	0.1%	\$2,000	0.0%
G8140.4	Contractual Expense	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$10,000	0.6%	\$10,000	0.1%
<b>TOTAL SEWAGE</b>		<b>\$27,400</b>	<b>0.9%</b>	<b>\$757,161</b>	<b>8.4%</b>	<b>\$784,561</b>	<b>6.5%</b>	<b>\$162,850</b>	<b>10.5%</b>	<b>\$947,411</b>	<b>6.9%</b>
<b>SANITATION</b>											
A8160.1	Personal Service	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$5,000	0.3%	\$5,000	0.0%
A8160.4	Sanitary Landfill	\$350	0.0%	\$0	0.0%	\$350	0.0%	\$2,700	0.2%	\$3,050	0.0%
A8170.1	Street Cleaning Salaries F.T.	\$0	0.0%	\$42,518	0.5%	\$42,518	0.4%	\$5,000	0.3%	\$47,518	0.3%
A8170.2	Street Cleaning Equipment	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
A8170.4	Street Cleaning Contractual Expense	\$0	0.0%	\$9,975	0.1%	\$9,975	0.1%	\$0	0.0%	\$9,975	0.1%
G8189.4	Contractual Expense	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$30,000	1.9%	\$30,000	0.2%
M8260.4	Trash Contractual Expense	\$0	0.0%	\$186,625	2.1%	\$186,625	1.5%	\$0	0.0%	\$186,625	1.4%
<b>TOTAL SANITATION</b>		<b>\$350</b>	<b>0.0%</b>	<b>\$239,118</b>	<b>2.7%</b>	<b>\$239,468</b>	<b>2.0%</b>	<b>\$42,700</b>	<b>2.7%</b>	<b>\$282,168</b>	<b>2.1%</b>



POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>WATER</b>											
F8310.1	Admin Personal Services	\$0	0.0%	\$80,791	0.9%	\$80,791	0.7%	\$20,000	1.3%	\$100,791	0.7%
SW8310.1	Admin Personal Services	\$6,000	0.2%	\$0	0.0%	\$6,000	0.0%	\$0	0.0%	\$6,000	0.0%
F8310.2	Admin Equipment	\$0	0.0%	\$500	0.0%	\$500	0.0%	\$0	0.0%	\$500	0.0%
F8310.4	Admin Contractual Expense	\$0	0.0%	\$6,230	0.1%	\$6,230	0.1%	\$0	0.0%	\$6,230	0.0%
F8320.1	Personal Services	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$27,000	1.7%	\$27,000	0.2%
F8320.4	Contractual Expense	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$24,500	1.6%	\$24,500	0.2%
F8330.1	Purification Personal Services	\$0	0.0%	\$147,162	1.6%	\$147,162	1.2%	\$0	0.0%	\$147,162	1.1%
F8330.2	Purification Equipment	\$0	0.0%	\$20,000	0.2%	\$20,000	0.2%	\$4,000	0.3%	\$24,000	0.2%
F8330.4	Purification Contractual Expense	\$0	0.0%	\$304,250	3.4%	\$304,250	2.5%	\$2,000	0.1%	\$306,250	2.2%
F8340.1	Transportation & Distribution Personal Services	\$0	0.0%	\$132,732	1.5%	\$132,732	1.1%	\$2,000	0.1%	\$134,732	1.0%
F8340.2	Transportation & Distribution Equipment	\$0	0.0%	\$8,700	0.1%	\$8,700	0.1%	\$0	0.0%	\$8,700	0.1%
SW8340.2	Transportation & Distribution Cont. Expense	\$12,200	0.4%	\$0	0.0%	\$12,200	0.1%	\$0	0.0%	\$12,200	0.1%
F8340.4	Transportation & Distribution Contractual Expense	\$0	0.0%	\$46,865	0.5%	\$46,865	0.4%	\$12,000	0.8%	\$58,865	0.4%
<b>TOTAL WATER</b>		<b>\$18,200</b>	<b>0.6%</b>	<b>\$747,230</b>	<b>8.3%</b>	<b>\$765,430</b>	<b>6.3%</b>	<b>\$91,500</b>	<b>5.9%</b>	<b>\$856,930</b>	<b>6.3%</b>
<b>COMMUNITY DEVELOPMENT</b>											
A8510.2	Equipment	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$500	0.0%	\$500	0.0%
A8510.4	Contractual Expense	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$2,800	0.2%	\$2,800	0.0%
A8560.2	Equipment	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$1,000	0.1%	\$1,000	0.0%
A8560.4	Trees Equipment Maintenance	\$0	0.0%	\$7,500	0.1%	\$7,500	0.1%	\$1,500	0.1%	\$9,000	0.1%
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>\$0</b>	<b>0.0%</b>	<b>\$7,500</b>	<b>0.1%</b>	<b>\$7,500</b>	<b>0.1%</b>	<b>\$5,800</b>	<b>0.4%</b>	<b>\$13,300</b>	<b>0.1%</b>
<b>NATURAL RESOURCES</b>											
C8790.1	HydroElectric Personal Services	\$0	0.0%	\$70,397	0.8%	\$70,397	0.6%	\$0	0.0%	\$70,397	0.5%
C8790.2	HydroElectric Equipment	\$0	0.0%	\$1,800	0.0%	\$1,800	0.0%	\$0	0.0%	\$1,800	0.0%
C8790.4	HydroElectric Contractual Expense	\$0	0.0%	\$23,425	0.3%	\$23,425	0.2%	\$0	0.0%	\$23,425	0.2%
<b>TOTAL NATURAL RESOURCES</b>		<b>\$0</b>	<b>0.0%</b>	<b>\$95,622</b>	<b>1.1%</b>	<b>\$95,622</b>	<b>0.8%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$95,622</b>	<b>0.7%</b>
<b>SPECIAL SERVICES</b>											
A8810.4	Cemeteries	\$2,000	0.1%	\$0	0.0%	\$2,000	0.0%	\$0	0.0%	\$2,000	0.0%
<b>TOTAL SPECIAL SERVICES</b>		<b>\$2,000</b>	<b>0.1%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$2,000</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$2,000</b>	<b>0.0%</b>

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>EMPLOYEE BENEFITS</b>											
A9010.8	Retirement	\$28,000	0.9%	\$140,000	1.6%	\$168,000	1.4%	\$25,000	1.6%	\$193,000	1.4%
B9010.8	Retirement	\$8,356	0.3%	\$0	0.0%	\$8,356	0.1%	\$0	0.0%	\$8,356	0.1%
C9010.8	Retirement	\$0	0.0%	\$4,900	0.1%	\$4,900	0.0%	\$0	0.0%	\$4,900	0.0%
DA9010.8	State Retirement	\$14,000	0.5%	\$0	0.0%	\$14,000	0.1%	\$0	0.0%	\$14,000	0.1%
DB9010.8	State Retirement	\$14,000	0.5%	\$0	0.0%	\$14,000	0.1%	\$0	0.0%	\$14,000	0.1%
F9010.8	Retirement	\$0	0.0%	\$32,000	0.4%	\$32,000	0.3%	\$0	0.0%	\$32,000	0.2%
G9010.8	Retirement	\$0	0.0%	\$32,000	0.4%	\$32,000	0.3%	\$5,000	0.3%	\$37,000	0.3%
A9015.8	Retirement - Police	\$0	0.0%	\$132,000	1.5%	\$132,000	1.1%	\$5,000	0.3%	\$137,000	1.0%
A9030.8	Social Security	\$27,640	0.9%	\$203,000	2.3%	\$230,640	1.9%	\$25,000	1.6%	\$255,640	1.9%
C9030.8	Social Security	\$0	0.0%	\$4,878	0.1%	\$4,878	0.0%	\$0	0.0%	\$4,878	0.0%
DA9030.8	Social Security	\$24,000	0.8%	\$0	0.0%	\$24,000	0.2%	\$0	0.0%	\$24,000	0.2%
DB9030.8	Social Security	\$28,000	0.9%	\$0	0.0%	\$28,000	0.2%	\$0	0.0%	\$28,000	0.2%
F9030.8	Social Security	\$0	0.0%	\$29,026	0.3%	\$29,026	0.2%	\$0	0.0%	\$29,026	0.2%
G9030.8	Social Security	\$0	0.0%	\$27,348	0.3%	\$27,348	0.2%	\$5,000	0.3%	\$32,348	0.2%
A9040.8	Workmen's Compensation	\$0	0.0%	\$55,000	0.6%	\$55,000	0.5%	\$14,000	0.9%	\$69,000	0.5%
C9040.8	Workers Compensation	\$0	0.0%	\$4,500	0.0%	\$4,500	0.0%	\$0	0.0%	\$4,500	0.0%
F9040.8	Workers Compensation	\$0	0.0%	\$17,000	0.2%	\$17,000	0.1%	\$0	0.0%	\$17,000	0.1%
G9040.8	Workers Compensation	\$0	0.0%	\$13,000	0.1%	\$13,000	0.1%	\$5,000	0.3%	\$18,000	0.1%
A9045.8	Group Life Ins.	\$0	0.0%	\$5,400	0.1%	\$5,400	0.0%	\$0	0.0%	\$5,400	0.0%
C9045.8	Group Life Insurance	\$0	0.0%	\$175	0.0%	\$175	0.0%	\$0	0.0%	\$175	0.0%
DA9045.8	Substance Abuse	\$500	0.0%	\$0	0.0%	\$500	0.0%	\$0	0.0%	\$500	0.0%
DB9045.8	Substance Testing	\$500	0.0%	\$0	0.0%	\$500	0.0%	\$0	0.0%	\$500	0.0%
F9045.8	Group Life Insurance	\$0	0.0%	\$1,200	0.0%	\$1,200	0.0%	\$0	0.0%	\$1,200	0.0%
G9045.8	Group Life Insurance	\$0	0.0%	\$1,200	0.0%	\$1,200	0.0%	\$0	0.0%	\$1,200	0.0%
A9050.8	Unemployment Insurance	\$300	0.0%	\$0	0.0%	\$300	0.0%	\$3,000	0.2%	\$3,300	0.0%
DB9050.8	Unemployment Insurance	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
G9050.8	Unemployment Insurance	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$1,000	0.1%	\$1,000	0.0%
A9055.8	Disability Insurance	\$800	0.0%	\$0	0.0%	\$800	0.0%	\$300	0.0%	\$1,100	0.0%
B9055.8	Disability Insurance CEO	\$150	0.0%	\$0	0.0%	\$150	0.0%	\$0	0.0%	\$150	0.0%
DA9055.8	Disability Insurance	\$500	0.0%	\$0	0.0%	\$500	0.0%	\$0	0.0%	\$500	0.0%
A9060.8	Hospital & Medical Insurance	\$87,000	2.8%	\$845,000	9.4%	\$932,000	7.7%	\$100,000	6.4%	\$1,032,000	7.5%
C9060.8	Hospital & Medical Insurance	\$0	0.0%	\$17,500	0.2%	\$17,500	0.1%	\$0	0.0%	\$17,500	0.1%
DA9060.8	Hospital & Medical Insurance	\$92,135	3.0%	\$0	0.0%	\$92,135	0.8%	\$0	0.0%	\$92,135	0.7%
DB9060.8	Hospital & Medical Insurance	\$92,134	3.0%	\$0	0.0%	\$92,134	0.8%	\$0	0.0%	\$92,134	0.7%
F9060.8	Hospital & Medical Insurance	\$0	0.0%	\$133,300	1.5%	\$133,300	1.1%	\$20,000	1.3%	\$153,300	1.1%
G9060.8	Hospital & Medical Insurance	\$0	0.0%	\$147,000	1.6%	\$147,000	1.2%	\$35,000	2.3%	\$182,000	1.3%
A9089.8	Benefits Longevity	\$2,770	0.1%	\$0	0.0%	\$2,770	0.0%	\$0	0.0%	\$2,770	0.0%
DA9089.8	Compensated Absences	\$40,000	1.3%	\$0	0.0%	\$40,000	0.3%	\$0	0.0%	\$40,000	0.3%
DB9089.8	Compensated Absences	\$5,000	0.2%	\$0	0.0%	\$5,000	0.0%	\$0	0.0%	\$5,000	0.0%
A9189.8	FSA Administration	\$0	0.0%	\$750	0.0%	\$750	0.0%	\$1,800	0.1%	\$2,550	0.0%
F9189.8	FSA Administration	\$0	0.0%	\$125	0.0%	\$125	0.0%	\$0	0.0%	\$125	0.0%
G9189.8	FSA Administration	\$0	0.0%	\$75	0.0%	\$75	0.0%	\$0	0.0%	\$75	0.0%
A9600	Trans to EDZ Program	\$0	0.0%	\$40,000	0.4%	\$40,000	0.3%	\$0	0.0%	\$40,000	0.3%
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$465,785</b>	<b>15.0%</b>	<b>\$1,886,377</b>	<b>20.9%</b>	<b>\$2,352,162</b>	<b>19.4%</b>	<b>\$245,100</b>	<b>15.8%</b>	<b>\$2,597,262</b>	<b>19.0%</b>

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>DEBT SERVICE</b>											
A9501.9	Principal Interest	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$30,000	1.9%	\$30,000	0.2%
F9501.9	Debt Service - Principal Interest	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$85,000	5.5%	\$85,000	0.6%
G9501.9	Debt Service - Principal Interest	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$110,000	7.1%	\$110,000	0.8%
A9710.6	Arena Bonding Principal	\$0	0.0%	\$35,925	0.4%	\$35,925	0.3%	\$0	0.0%	\$35,925	0.3%
B9710.6	Arena Bond Repayment	\$32,189	1.0%	\$0	0.0%	\$32,189	0.3%	\$0	0.0%	\$32,189	0.2%
C9710.6	Serial Bonds - Principal	\$0	0.0%	\$120,000	1.3%	\$120,000	1.0%	\$0	0.0%	\$120,000	0.9%
DA9710.6	Bond Repayment	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
DB9710.6	Bond Repayment	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
A9710.7	Arena Bond- Interest	\$0	0.0%	\$28,453	0.3%	\$28,453	0.2%	\$0	0.0%	\$28,453	0.2%
C9710.7	Serial Bonds - Interest	\$0	0.0%	\$155,244	1.7%	\$155,244	1.3%	\$0	0.0%	\$155,244	1.1%
G9710.6	Serial Bonds - Principal	\$0	0.0%	\$250,000	2.8%	\$250,000	2.1%	\$0	0.0%	\$250,000	1.8%
F9720.6	Plant Renovation Bonds - Principal	\$0	0.0%	\$37,000	0.4%	\$37,000	0.3%	\$0	0.0%	\$37,000	0.3%
SS9720.6	Bond Repayment	\$1,000	0.0%	\$0	0.0%	\$1,000	0.0%	\$0	0.0%	\$1,000	0.0%
F9720.7	Plant Renovation Bonds - Interest	\$0	0.0%	\$13,116	0.1%	\$13,116	0.1%	\$0	0.0%	\$13,116	0.1%
F9785.6	WTP EPC Lease- principal	\$0	0.0%	\$161,372	1.8%	\$161,372	1.3%	\$0	0.0%	\$161,372	1.2%
F9785.7	WTP EPC Lease- interest	\$0	0.0%	\$14,288	0.2%	\$14,288	0.1%	\$0	0.0%	\$14,288	0.1%
SW9789.6	Capital Improv. Repayment	\$4,155	0.1%	\$0	0.0%	\$4,155	0.0%	\$0	0.0%	\$4,155	0.0%
<b>TOTAL DEBT SERVICE</b>		<b>\$37,344</b>	<b>1.2%</b>	<b>\$815,398</b>	<b>9.0%</b>	<b>\$852,742</b>	<b>7.0%</b>	<b>\$225,000</b>	<b>14.5%</b>	<b>\$1,077,742</b>	<b>69.3%</b>
<b>INTERFUND TRANSFERS</b>											
A9950.9	Trans to Accrued Payroll	\$0	0.0%	\$8,000	0.1%	\$8,000	0.1%	\$0	0.0%	\$8,000	0.1%
C9950.9	Transfer to General Fund	\$0	0.0%	\$100,000	1.1%	\$100,000	0.8%	\$0	0.0%	\$100,000	0.7%
DA9950.9	Capital Project Fund	\$14,000	0.5%	\$0	0.0%	\$14,000	0.1%	\$0	0.0%	\$14,000	0.1%
F9950.9	Transfer to Tower Repair Resv.	\$0	0.0%	\$10,000	0.1%	\$10,000	0.1%	\$0	0.0%	\$10,000	0.1%
	Air Pack Reserve	\$0	0.0%	\$4,000	0.0%	\$4,000	0.0%	\$0	0.0%	\$4,000	0.0%
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$14,000</b>	<b>0.5%</b>	<b>\$122,000</b>	<b>1.4%</b>	<b>\$136,000</b>	<b>1.1%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$136,000</b>	<b>8.7%</b>
<b>TOTAL EXPENDITURES</b>		<b>\$3,108,106</b>	<b>100%</b>	<b>\$9,018,222</b>	<b>100%</b>	<b>\$12,126,328</b>	<b>100%</b>	<b>\$1,554,933</b>	<b>100%</b>	<b>\$13,681,261</b>	<b>100%</b>
<b>ESTIMATED REVENUES</b>											
<b>REAL PROPERTY TAXES AND TAX ITEMS</b>											
A1001	Property Taxes	\$360,805	12%	\$2,666,664	30%	\$3,027,469	25%	\$599,588	39%	\$3,627,057	27%
DA1001	Property Taxes	\$726,925	23%	\$0	0%	\$726,925	6%	\$0	0%	\$726,925	5%
DB1001	Property Taxes	\$58,124	2%	\$0	0%	\$58,124	0%	\$0	0%	\$58,124	0%
SF1001	Property Taxes	\$196,440	6%	\$0	0%	\$196,440	2%	\$0	0%	\$196,440	1%
SL1001	Property Taxes	\$2,900	0%	\$0	0%	\$2,900	0%	\$0	0%	\$2,900	0%
SS1001	Property Taxes	\$21,869	1%	\$0	0%	\$21,869	0%	\$0	0%	\$21,869	0%
SW1001	Property Taxes	\$21,095	1%	\$0	0%	\$21,095	0%	\$0	0%	\$21,095	0%
A1081	Payment In Lieu Of Taxes	\$685	0%	\$7,000	0%	\$7,685	0%	\$0	0%	\$7,685	0%
A1090	Interest & Penalty	\$0	0%	\$25,000	0%	\$25,000	0%	\$9,000	1%	\$34,000	0%
<b>TOTAL REAL PROPERTY TAXES AND TAX ITEMS</b>		<b>\$1,388,842</b>	<b>45%</b>	<b>\$2,698,664</b>	<b>30%</b>	<b>\$4,087,506</b>	<b>34%</b>	<b>\$608,588</b>	<b>39%</b>	<b>\$4,696,094</b>	<b>34%</b>

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>NON PROPERTY TAXES</b>											
A1120	Sales Tax	\$0	0%	\$1,125,000	12%	\$1,125,000	9%	\$200,000	13%	\$1,325,000	10%
DB1120	County Sales Tax	\$543,200	17%	\$0	0%	\$543,200	4%	\$0	0%	\$543,200	4%
A1130	Utility Tax	\$0	0%	\$130,000	1%	\$130,000	1%	\$23,000	1%	\$153,000	1%
A1170	Franchise Fees	\$0	0%	\$70,000	1%	\$70,000	1%	\$0	0%	\$70,000	1%
B1170	Cable Franchise Fee	\$50,000	2%	\$0	0%	\$50,000	0%	\$0	0%	\$50,000	0%
<b>TOTAL NON PROPERTY TAXES</b>		<b>\$593,200</b>	<b>19%</b>	<b>\$1,325,000</b>	<b>15%</b>	<b>\$1,918,200</b>	<b>16%</b>	<b>\$223,000</b>	<b>14%</b>	<b>\$2,141,200</b>	<b>16%</b>
<b>GENERAL GOVERNMENT</b>											
A1232	Tax Collector Fees	\$17,000	1%	\$0	0%	\$17,000	0%	\$0	0%	\$17,000	0%
A1255	Town Clerk Fees	\$5,000	0%	\$150	0%	\$5,150	0%	\$100	0%	\$5,250	0%
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$22,000</b>	<b>1%</b>	<b>\$150</b>	<b>0%</b>	<b>\$22,150</b>	<b>0%</b>	<b>\$100</b>	<b>0%</b>	<b>\$22,250</b>	<b>0%</b>
<b>PUBLIC SAFETY</b>											
A1520	Police Fees	\$0	0%	\$300	0%	\$300	0%	\$50	0%	\$350	0%
A1550	Dog Impoundment Fees	\$1,000	0%	\$0	0%	\$1,000	0%	\$0	0%	\$1,000	0%
A1589	Public Safety Income	\$0	0%	\$0	0%	\$0	0%	\$5,000	0%	\$5,000	0%
<b>TOTAL PUBLIC SAFETY</b>		<b>\$1,000</b>	<b>0%</b>	<b>\$300</b>	<b>0%</b>	<b>\$1,300</b>	<b>0%</b>	<b>\$5,050</b>	<b>0%</b>	<b>\$6,350</b>	<b>0%</b>
<b>HEALTH</b>											
A1601	Health Fees	\$0	0%	\$14,000	0%	\$14,000	0%	\$250	0%	\$14,250	0%
<b>TOTAL HEALTH</b>		<b>\$0</b>	<b>0%</b>	<b>\$14,000</b>	<b>0%</b>	<b>\$14,000</b>	<b>0%</b>	<b>\$250</b>	<b>0%</b>	<b>\$14,250</b>	<b>0%</b>
<b>TRANSPORTATION</b>											
A1710	Public Works Fees	\$0	0%	\$500	0%	\$500	0%	\$0	0%	\$500	0%
A1720	Mowing Fees	\$0	0%	\$700	0%	\$700	0%	\$0	0%	\$700	0%
A1741	Parking Meters	\$0	0%	\$29,000	0%	\$29,000	0%	\$0	0%	\$29,000	0%
A1770	Airport	\$0	0%	\$72,400	1%	\$72,400	1%	\$0	0%	\$72,400	1%
<b>TOTAL TRANSPORTATION</b>		<b>\$0</b>	<b>0%</b>	<b>\$102,600</b>	<b>1%</b>	<b>\$102,600</b>	<b>1%</b>	<b>\$0</b>	<b>0%</b>	<b>\$102,600</b>	<b>1%</b>
<b>CULTURE AND RECREATION</b>											
A2001	Parks & Recreation	\$0	0%	\$119,500	1%	\$119,500	1%	\$100	0%	\$119,600	1%
A2089	Art Show Receipts	\$0	0%	\$0	0%	\$0	0%	\$250	0%	\$250	0%
A2090	Museum Earnings	\$0	0%	\$1,200	0%	\$1,200	0%	\$0	0%	\$1,200	0%
<b>TOTAL CULTURE AND RECREATION</b>		<b>\$0</b>	<b>0%</b>	<b>\$120,700</b>	<b>1%</b>	<b>\$120,700</b>	<b>1%</b>	<b>\$350</b>	<b>0%</b>	<b>\$121,050</b>	<b>1%</b>

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>HOME AND COMMUNITY SERVICES</b>											
A2110	Zoning Fees	\$0	0%	\$0	0%	\$0	0%	\$2,000	0%	\$2,000	0%
B2115	Building Inspector Fees	\$5,000	0%	\$0	0%	\$5,000	0%	\$0	0%	\$5,000	0%
G2120	Sewer Rents	\$0	0%	\$1,179,216	13%	\$1,179,216	10%	\$292,000	19%	\$1,471,216	11%
SS2120	Sewer Rents	\$5,000	0%	\$0	0%	\$5,000	0%	\$0	0%	\$5,000	0%
G2121	Sewer Rents - Water Fund	\$0	0%	\$85,950	1%	\$85,950	1%	\$0	0%	\$85,950	1%
G2122	Service Charges	\$0	0%	\$1,121	0%	\$1,121	0%	\$0	0%	\$1,121	0%
G2123	Sewer Rent- Previous	\$0	0%	\$21,000	0%	\$21,000	0%	\$0	0%	\$21,000	0%
G2128	Interest & Penalty	\$0	0%	\$4,401	0%	\$4,401	0%	\$7,000	0%	\$11,401	0%
F2140	Metered Water Sales	\$0	0%	\$1,245,386	14%	\$1,245,386	10%	\$0	0%	\$1,245,386	9%
M2140	Interest & Penalty	\$0	0%	\$163,000	2%	\$163,000	1%	\$0	0%	\$163,000	1%
SW2140	Metered Sales	\$1,200	0%	\$0	0%	\$1,200	0%	\$0	0%	\$1,200	0%
F2141	Metered Sales Previous	\$0	0%	\$21,000	0%	\$21,000	0%	\$0	0%	\$21,000	0%
F2142	Unmetered Water Sales	\$0	0%	\$0	0%	\$0	0%	\$180,000	12%	\$180,000	1%
F2144	Service Charges	\$0	0%	\$1,200	0%	\$1,200	0%	\$9,500	1%	\$10,700	0%
F2148	Interest & Penalty	\$0	0%	\$6,000	0%	\$6,000	0%	\$5,000	0%	\$11,000	0%
M2160	Rents for Service	\$0	0%	\$3,200	0%	\$3,200	0%	\$0	0%	\$3,200	0%
M2169	Sticker Sales	\$0	0%	\$20,000	0%	\$20,000	0%	\$0	0%	\$20,000	0%
C2193	Sale of Power	\$0	0%	\$517,582	6%	\$517,582	4%	\$0	0%	\$517,582	4%
<b>TOTAL HOME AND COMMUNITY SERVICES</b>		<b>\$11,200</b>	<b>0%</b>	<b>\$3,269,056</b>	<b>36%</b>	<b>\$3,280,256</b>	<b>27%</b>	<b>\$495,500</b>	<b>32%</b>	<b>\$3,775,756</b>	<b>28%</b>
<b>EDUCATION</b>											
A2229	Other Gen Sve - STOP DWI	\$0	0%	\$250	0%	\$250	0%	\$0	0%	\$250	0%
A2230	Other Service - Police	\$0	0%	\$1,500	0%	\$1,500	0%	\$0	0%	\$1,500	0%
<b>TOTAL EDUCATION</b>		<b>\$0</b>	<b>0%</b>	<b>\$1,750</b>	<b>0%</b>	<b>\$1,750</b>	<b>0%</b>	<b>\$0</b>	<b>0%</b>	<b>\$1,750</b>	<b>0%</b>
<b>PUBLIC SAFETY</b>											
A2262	Fire Prot. Other Gov't	\$0	0%	\$0	0%	\$0	0%	\$35,125	2%	\$35,125	0%
<b>TOTAL PUBLIC SAFETY</b>		<b>\$0</b>	<b>0%</b>	<b>\$0</b>	<b>0%</b>	<b>\$0</b>	<b>0%</b>	<b>\$35,125</b>	<b>2%</b>	<b>\$35,125</b>	<b>0%</b>
<b>TRANSPORTATION</b>											
A2301	Sidewalk Reimbursements	\$0	0%	\$6,000	0%	\$6,000	0%	\$0	0%	\$6,000	0%
A2302	Snow Charges - Other Gov'ts	\$0	0%	\$95,000	1%	\$95,000	1%	\$0	0%	\$95,000	1%
<b>TOTAL TRANSPORTATION</b>		<b>\$0</b>	<b>0%</b>	<b>\$101,000</b>	<b>1%</b>	<b>\$101,000</b>	<b>1%</b>	<b>\$0</b>	<b>0%</b>	<b>\$101,000</b>	<b>1%</b>
<b>CULTURE AND RECREATION</b>											
A2350	Recreation	\$0	0%	\$0	0%	\$0	0%	\$12,000	1%	\$12,000	0%
A2352	Town Aid for Museum	\$0	0%	\$13,800	0%	\$13,800	0%	\$0	0%	\$13,800	0%
A2353	Town - Joint Recreation	\$0	0%	\$184,369	2%	\$184,369	2%	\$0	0%	\$184,369	1%
A2354	Recreation-Other Towns	\$0	0%	\$8,000	0%	\$8,000	0%	\$0	0%	\$8,000	0%
<b>TOTAL CULTURE AND RECREATION</b>		<b>\$0</b>	<b>0%</b>	<b>\$206,169</b>	<b>2%</b>	<b>\$206,169</b>	<b>2%</b>	<b>\$12,000</b>	<b>1%</b>	<b>\$218,169</b>	<b>2%</b>
<b>HOME AND COMMUNITY SERVICES</b>											
A2389	Services for Comm. Develop.	\$0	0%	\$200,000	2%	\$200,000	2%	\$0	0%	\$200,000	1%
<b>TOTAL HOME AND COMMUNITY SERVICES</b>		<b>\$0</b>	<b>0%</b>	<b>\$200,000</b>	<b>2%</b>	<b>\$200,000</b>	<b>2%</b>	<b>\$0</b>	<b>0%</b>	<b>\$200,000</b>	<b>1%</b>

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>USE OF MONEY AND PROPERTY</b>											
A2401	Interest & Earnings	\$10,032	0%	\$15,000	0%	\$25,032	0%	\$100	0%	\$25,132	0%
B2401	Class Interest	\$1,650	0%	\$0	0%	\$1,650	0%	\$0	0%	\$1,650	0%
C2401	Interest on Earnings	\$0	0%	\$3,000	0%	\$3,000	0%	\$0	0%	\$3,000	0%
DA2401	Class Interest	\$2,010	0%	\$0	0%	\$2,010	0%	\$0	0%	\$2,010	0%
DB2401	Class Interest	\$2,010	0%	\$0	0%	\$2,010	0%	\$0	0%	\$2,010	0%
F2401	Interest on Earnings	\$0	0%	\$1,500	0%	\$1,500	0%	\$2,000	0%	\$3,500	0%
G2401	Interest on Earnings	\$0	0%	\$2	0%	\$2	0%	\$100	0%	\$102	0%
M2401	Interest Income	\$0	0%	\$425	0%	\$425	0%	\$0	0%	\$425	0%
SS2401	Interest on CD	\$31	0%	\$0	0%	\$31	0%	\$0	0%	\$31	0%
SW2401	Class Interest	\$61	0%	\$0	0%	\$61	0%	\$0	0%	\$61	0%
A2410	Rental of Real Property	\$0	0%	\$54,075	1%	\$54,075	0%	\$0	0%	\$54,075	0%
<b>TOTAL USE OF MONEY AND PROPERTY</b>		<b>\$15,794</b>	<b>1%</b>	<b>\$74,002</b>	<b>1%</b>	<b>\$89,796</b>	<b>1%</b>	<b>\$2,200</b>	<b>0%</b>	<b>\$91,996</b>	<b>1%</b>
<b>LICENSES AND PERMITS</b>											
A2530	G/C Lic & Fees	\$0	0%	\$0	0%	\$0	0%	\$20	0%	\$20	0%
A2540	Bingo Fees	\$1,800	0%	\$0	0%	\$1,800	0%	\$0	0%	\$1,800	0%
A2544	Dog Licenses	\$4,500	0%	\$0	0%	\$4,500	0%	\$0	0%	\$4,500	0%
A2545	Licenses & Permits	\$0	0%	\$300	0%	\$300	0%	\$0	0%	\$300	0%
A2590	Building Permits, Other	\$0	0%	\$61,000	1%	\$61,000	1%	\$0	0%	\$61,000	0%
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$6,300</b>	<b>0%</b>	<b>\$61,300</b>	<b>1%</b>	<b>\$67,600</b>	<b>1%</b>	<b>\$20</b>	<b>0%</b>	<b>\$67,620</b>	<b>0%</b>
<b>FINES AND FORFEITURES</b>											
A2610	Justice Court Fees	\$57,000	2%	\$125,300	1%	\$182,300	2%	\$200	0%	\$182,500	1%
A2610.001	Clerks Fee - Tow Bills	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	0%
A2615	DWI - County	\$0	0%	\$0	0%	\$0	0%	\$600	0%	\$600	0%
<b>TOTAL FINES AND FORFEITURES</b>		<b>\$57,000</b>	<b>2%</b>	<b>\$125,300</b>	<b>1%</b>	<b>\$182,300</b>	<b>2%</b>	<b>\$800</b>	<b>0%</b>	<b>\$183,100</b>	<b>1%</b>
<b>SALES OF PROPERTY AND COMPENSATION FOR LOSS</b>											
A2650	Sale of Scrap	\$0	0%	\$500	0%	\$500	0%	\$0	0%	\$500	0%
F2650	Sale of Scrap	\$0	0%	\$750	0%	\$750	0%	\$0	0%	\$750	0%
A2655	Minor Sales	\$0	0%	\$500	0%	\$500	0%	\$50	0%	\$550	0%
F2655	Minor Sales	\$0	0%	\$1,500	0%	\$1,500	0%	\$0	0%	\$1,500	0%
G2655	Minor Sales	\$0	0%	\$8,750	0%	\$8,750	0%	\$0	0%	\$8,750	0%
A2665	Sale of Equipment	\$0	0%	\$15,000	0%	\$15,000	0%	\$0	0%	\$15,000	0%
A2680	Insurance Recoveries	\$0	0%	\$0	0%	\$0	0%	\$100	0%	\$100	0%
A2690	Reimbursements	\$0	0%	\$0	0%	\$0	0%	\$100	0%	\$100	0%
<b>TOTAL SALES OF PROPERTY &amp; COMPENSATION FOR LOSS</b>		<b>\$0</b>	<b>0%</b>	<b>\$27,000</b>	<b>0%</b>	<b>\$27,000</b>	<b>0%</b>	<b>\$250</b>	<b>0%</b>	<b>\$27,250</b>	<b>0%</b>

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

Account Code	Description	Town 2010 Adopted	% of Town	Village 2010-11 Adopted	% of Village	Potsdam T&V Total	% of Total	Village of Norwood 2010-2011	% of Norwood Village	Community Total	% of Community Total
<b>MISCELLANEOUS</b>											
A2701	County Dog Surplus Prior Year	\$1,100	0%	\$0	0%	\$1,100	0%	\$100	0%	\$1,200	0%
A2704	Electrical Charge - Gazebo	\$0	0%	\$200	0%	\$200	0%	\$0	0%	\$200	0%
A2705	Gifts & Donations Clarkson College	\$4,100	0%	\$30,000	0%	\$34,100	0%	\$0	0%	\$34,100	0%
A2707	Gifts & Donations - Police	\$0	0%	\$100	0%	\$100	0%	\$0	0%	\$100	0%
A2708	Gifts & Donations- K-9	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	0%
B2770	Permit-Junk Fire Scrap&Code	\$300	0%	\$0	0%	\$300	0%	\$0	0%	\$300	0%
A2771	Museum- unclassified	\$0	0%	\$1,000	0%	\$1,000	0%	\$0	0%	\$1,000	0%
<b>TOTAL MISCELLANEOUS</b>		<b>\$5,500</b>	<b>0%</b>	<b>\$31,300</b>	<b>0%</b>	<b>\$36,800</b>	<b>0%</b>	<b>\$100</b>	<b>0%</b>	<b>\$36,900</b>	<b>0%</b>
<b>STATE AID</b>											
A3001	State Revenue Sharing	\$120,000	4%	\$121,492	1%	\$241,492	2%	\$15,000	1%	\$256,492	2%
A3005	Mortgage Tax County	\$90,000	3%	\$35,000	0%	\$125,000	1%	\$5,000	0%	\$130,000	1%
B3089	Sales Tax	\$240,000	8%	\$0	0%	\$240,000	2%	\$0	0%	\$240,000	2%
A3090	State Aid - Railroad	\$0	0%	\$10,241	0%	\$10,241	0%	\$0	0%	\$10,241	0%
A3501	State Aid - CHIPS	\$0	0%	\$70,634	1%	\$70,634	1%	\$40,000	3%	\$110,634	1%
DB3501	Consolidated Highway	\$200,000	6%	\$0	0%	\$200,000	2%	\$0	0%	\$200,000	1%
A3820	State Aid - Youth	\$0	0%	\$6,827	0%	\$6,827	0%	\$700	0%	\$7,527	0%
A3821	State Aid - Juvenile Officer	\$0	0%	\$0	0%	\$0	0%	\$0	0%	\$0	0%
A4960	RDS Subsidy	\$0	0%	\$25,000	0%	\$25,000	0%	\$0	0%	\$25,000	0%
A4	Code Compliance Grant	\$0	0%	\$13,500	0%	\$13,500	0%	\$0	0%	\$13,500	0%
<b>TOTAL STATE AID</b>		<b>\$650,000</b>	<b>21%</b>	<b>\$282,694</b>	<b>3%</b>	<b>\$932,694</b>	<b>8%</b>	<b>\$60,700</b>	<b>4%</b>	<b>\$993,394</b>	<b>7%</b>
<b>INTERFUND TRANSFERS</b>											
A5031	Interfund from Hydro	\$0	0%	\$100,000	1%	\$100,000	1%	\$0	0%	\$100,000	1%
A0910	Appropriated Fund Balance	\$195,700	6%	\$280,000	3%	\$475,700	4%	\$49,900	3%	\$525,600	4%
B0910	Appropriated Fund Balance	\$60,070	2%	\$0	0%	\$60,070	0%	\$0	0%	\$60,070	0%
DB0910	Appropriated Fund Balance	\$100,000	3%	\$0	0%	\$100,000	1%	\$0	0%	\$100,000	1%
G0910	Appropriated Fund Balance	\$0	0%	\$0	0%	\$0	0%	\$60,000	4%	\$60,000	0%
SS0910	Appropriated Fund Balance	\$1,500	0%	\$0	0%	\$1,500	0%	\$0	0%	\$1,500	0%
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$357,270</b>	<b>11%</b>	<b>\$380,000</b>	<b>4%</b>	<b>\$737,270</b>	<b>6%</b>	<b>\$109,900</b>	<b>7%</b>	<b>\$847,170</b>	<b>6%</b>
<b>TOTAL REVENUES</b>		<b>\$3,108,106</b>	<b>100%</b>	<b>\$9,020,985</b>	<b>100%</b>	<b>\$12,129,091</b>	<b>100%</b>	<b>\$1,553,933</b>	<b>100%</b>	<b>\$13,683,024</b>	<b>100%</b>



POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

WITH DETAIL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
<b>ESTIMATED EXPENDITURES</b>						
<b>LEGISLATIVE</b>						
A1010.1	Councilpersons (4)	\$17,000	\$0	\$17,000	\$9,088	\$26,088
A1010.102	Salaries P.T.	\$0	\$21,200	\$21,200	\$0	\$21,200
A1010.424	Travel Expense	\$0	\$75	\$75	\$0	\$75
A1010.490	Office Supplies	\$0	\$150	\$150	\$0	\$150
<b>TOTAL LEGISLATIVE</b>		<b>\$17,000</b>	<b>\$21,425</b>	<b>\$38,425</b>	<b>\$9,088</b>	<b>\$47,513</b>
<b>JUDICIAL</b>						
A1110.1	Personal Service	\$71,769	\$0	\$71,769	\$0	\$71,769
A1110.101	Salaries F.T.	\$0	\$68,682	\$68,682	\$0	\$68,682
A1110.102	Salaries P.T.	\$0	\$21,058	\$21,058	\$0	\$21,058
A1110.104	Salaries Longevity	\$0	\$0	\$0	\$0	\$0
A1110.109	Sick Time Incentive Pay	\$0	\$0	\$0	\$0	\$0
A1110.200	Equipment	\$0	\$450	\$450	\$0	\$450
A1110.4	Contractual Expense	\$7,750	\$0	\$7,750	\$0	\$7,750
A1110.421	Postage	\$0	\$420	\$420	\$0	\$420
A1110.424	Travel	\$0	\$300	\$300	\$0	\$300
A1110.425	Clothing Allowance	\$0	\$50	\$50	\$0	\$50
A1110.426	Telephone	\$0	\$640	\$640	\$0	\$640
A1110.430	Books	\$0	\$300	\$300	\$0	\$300
A1110.460	Dues & Memberships	\$0	\$265	\$265	\$0	\$265
A1110.462	Printing & Duplicating	\$0	\$0	\$0	\$0	\$0
A1110.465	Equipment Maintenance	\$0	\$70	\$70	\$0	\$70
A1110.480	Special Services	\$0	\$1,300	\$1,300	\$0	\$1,300
A1110.481	Misc. Supplies	\$0	\$0	\$0	\$0	\$0
A1110.490	Office Supplies	\$0	\$1,100	\$1,100	\$0	\$1,100
<b>TOTAL JUDICIAL</b>		<b>\$79,519</b>	<b>\$94,635</b>	<b>\$174,154</b>	<b>\$0</b>	<b>\$174,154</b>
<b>EXECUTIVE</b>						
A1210.101	Mayor Personal Services Salaries F.T.	\$0	\$0	\$0	\$3,976	\$3,976
A1210.102	Salaries P.T.	\$0	\$9,500	\$9,500	\$0	\$9,500
A1210.104	Salaries Longevity	\$0	\$0	\$0	\$0	\$0
A1210.109	Sick Time Incentive Pay	\$0	\$0	\$0	\$0	\$0
A1210.4	Contractual Expense	\$0	\$0	\$0	\$150	\$150
A1210.424	Travel Expense	\$0	\$1,000	\$1,000	\$0	\$1,000
A1210.460	Dues & Memberships	\$0	\$4,400	\$4,400	\$0	\$4,400
A1210.490	Office Supplies	\$0	\$150	\$150	\$0	\$150
A1220.1	Clerk Personal Service	\$47,758	\$0	\$47,758	\$0	\$47,758
A1220.4	Contractual Expense	\$6,450	\$0	\$6,450	\$0	\$6,450
A1230.1	Personal Service	\$15,000	\$0	\$15,000	\$0	\$15,000
A1230.101	Salaries F.T.	\$0	\$24,991	\$24,991	\$0	\$24,991
A1230.104	Salaries Longevity	\$0	\$210	\$210	\$0	\$210
A1230.109	Sick Time Incentive Pay	\$0	\$90	\$90	\$0	\$90
A1230.421	Postage	\$0	\$0	\$0	\$0	\$0
A1230.424	Travel Expense	\$0	\$475	\$475	\$0	\$475
A1230.425	Clothing	\$0	\$2,500	\$2,500	\$0	\$2,500
A1230.426	Telephone	\$0	\$53	\$53	\$0	\$53
A1230.460	Dues & Memberships	\$0	\$800	\$800	\$0	\$800
A1230.480	Special Services	\$0	\$350	\$350	\$0	\$350
A1230.490	Office Supplies	\$0	\$800	\$800	\$0	\$800
<b>TOTAL EXECUTIVE</b>		<b>\$69,208</b>	<b>\$45,319</b>	<b>\$114,527</b>	<b>\$4,126</b>	<b>\$118,653</b>
<b>FINANCE</b>						
A1320.4	Independent Audit	\$12,400	\$0	\$12,400	\$0	\$12,400
A1325.101	Clerk Treasurer - Salaries F.T.	\$0	\$54,265	\$54,265	\$19,380	\$73,645
A1325.103	Salaries O.T.	\$0	\$100	\$100	\$0	\$100
A1325.104	Salaries Longevity	\$0	\$1,005	\$1,005	\$0	\$1,005
A1325.109	Sick Time Incentive Pay	\$0	\$600	\$600	\$0	\$600
A1325.200	Equipment	\$0	\$500	\$500	\$2,000	\$2,500
A1325.4	Contractual Expense	\$0	\$0	\$0	\$8,000	\$8,000
A1325.421	Postage	\$0	\$1,500	\$1,500	\$0	\$1,500
A1325.424	Travel Expense	\$0	\$200	\$200	\$0	\$200
A1325.425	Clothing Allowance	\$0	\$45	\$45	\$0	\$45
A1325.426	Telephone	\$0	\$700	\$700	\$0	\$700
A1325.460	Dues & Memberships	\$0	\$185	\$185	\$0	\$185
A1325.465	Equipment Maintenance	\$0	\$0	\$0	\$0	\$0



POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

WITH DETAIL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
A1325.480	Special Services	\$0	\$0	\$0	\$0	\$0
A1325.490	Office Supplies	\$0	\$1,000	\$1,000	\$0	\$1,000
A1330.1	Personal Service	\$4,244	\$0	\$4,244	\$0	\$4,244
A1330.4	Contractual Expense	\$6,200	\$0	\$6,200	\$0	\$6,200
A1355.1	Assessment - Personal Service	\$101,591	\$0	\$101,591	\$0	\$101,591
A1355.4	Equipment	\$7,900	\$0	\$7,900	\$1,200	\$9,100
A1355.480	Special Services	\$0	\$2,400	\$2,400	\$0	\$2,400
<b>TOTAL FINANCE</b>		<b>\$132,335</b>	<b>\$62,500</b>	<b>\$194,835</b>	<b>\$30,580</b>	<b>\$225,415</b>
<b>MUNICIPAL STAFF</b>						
A1410.1	Personal Service	\$67,752	\$0	\$67,752	\$0	\$67,752
A1410.101	Salaries F.T.	\$0	\$49,537	\$49,537	\$0	\$49,537
A1410.104	Salaries Longevity	\$0	\$900	\$900	\$0	\$900
A1410.109	Sick Time Incentive Pay	\$0	\$225	\$225	\$0	\$225
A1410.2	Records Mgt. Preservation	\$3,300	\$0	\$3,300	\$0	\$3,300
A1410.4	Contractual Expense	\$4,700	\$0	\$4,700	\$0	\$4,700
A1410.421	Postage	\$0	\$120	\$120	\$0	\$120
A1410.424	Travel & Training	\$0	\$1,500	\$1,500	\$0	\$1,500
A1410.430	Books & Subscriptions	\$0	\$2,500	\$2,500	\$0	\$2,500
A1410.460	Dues & Memberships	\$0	\$150	\$150	\$0	\$150
A1410.461	Advertising	\$0	\$500	\$500	\$0	\$500
A1410.462	Printing & Duplicating	\$0	\$100	\$100	\$0	\$100
A1410.465	Equipment Maintenance	\$0	\$100	\$100	\$0	\$100
A1410.490	Office Supplies	\$0	\$350	\$350	\$0	\$350
A1420.1	Law - Personal Service	\$30,000	\$0	\$30,000	\$2,400	\$32,400
A1420.102	Salaries P.T.	\$0	\$0	\$0	\$0	\$0
A1420.4	Contractual Expense	\$50,000	\$0	\$50,000	\$0	\$50,000
A1420.480	Law Special Services	\$0	\$25,000	\$25,000	\$0	\$25,000
A1460.480	Special Services	\$0	\$30	\$30	\$0	\$30
A1490.1	Personal Service	\$0	\$0	\$0	\$26,890	\$26,890
A1490.2	Safety & Training	\$0	\$0	\$0	\$1,000	\$1,000
<b>TOTAL MUNICIPAL STAFF</b>		<b>\$155,752</b>	<b>\$81,012</b>	<b>\$236,764</b>	<b>\$30,290</b>	<b>\$267,054</b>
<b>SHARED SERVICES</b>						
A1620.1	Personal Service	\$8,970	\$0	\$8,970	\$1,000	\$9,970
A1620.101	Salaries F.T.	\$0	\$48,227	\$48,227	\$0	\$48,227
F1620.101	Salaries F.T.	\$0	\$9,491	\$9,491	\$0	\$9,491
G1620.101	Salaries F.T.	\$0	\$10,265	\$10,265	\$0	\$10,265
A1620.103	Salaries O.T.	\$0	\$240	\$240	\$0	\$240
F1620.103	Salaries Longevity	\$0	\$256	\$256	\$0	\$256
G1620.103	Salaries Longevity	\$0	\$267	\$267	\$0	\$267
A1620.104	Salaries Longevity	\$0	\$1,255	\$1,255	\$0	\$1,255
A1620.109	Sick Time Incentive Pay	\$0	\$225	\$225	\$0	\$225
F1620.109	Sick Leave Incentive Pay	\$0	\$150	\$150	\$0	\$150
G1620.109	Sick Leave Incentive Pay	\$0	\$75	\$75	\$0	\$75
A1620.2	Equipment	\$0	\$0	\$0	\$10,000	\$10,000
A1620.4	Contractual Expense	\$39,900	\$0	\$39,900	\$15,000	\$54,900
A1620.420	Janitorial Supplies	\$0	\$1,785	\$1,785	\$0	\$1,785
A1620.425	Clothing	\$0	\$0	\$0	\$0	\$0
A1620.427	Electrical Service	\$0	\$17,000	\$17,000	\$0	\$17,000
F1620.427	Electricity	\$0	\$3,764	\$3,764	\$0	\$3,764
G1620.427	Electricity	\$0	\$4,162	\$4,162	\$0	\$4,162
A1620.428	Gas Service	\$0	\$9,000	\$9,000	\$0	\$9,000
F1620.428	Gas	\$0	\$1,600	\$1,600	\$0	\$1,600
G1620.428	Gas	\$0	\$1,600	\$1,600	\$0	\$1,600
A1620.429	Trash Service	\$0	\$12,134	\$12,134	\$0	\$12,134
F1620.429	Trash	\$0	\$1,200	\$1,200	\$0	\$1,200
G1620.429	Trash	\$0	\$1,545	\$1,545	\$0	\$1,545
A1620.465	Equipment Maintenance	\$0	\$920	\$920	\$0	\$920
A1620.470	Building Maintenance	\$0	\$26,500	\$26,500	\$0	\$26,500
G1620.470	Building Maintenance	\$0	\$3,500	\$3,500	\$0	\$3,500
A1620.471	Civic Center Grounds	\$0	\$325	\$325	\$0	\$325
A1620.480	Special Services	\$0	\$5,250	\$5,250	\$0	\$5,250
A1620.481	Misc. Supplies	\$0	\$250	\$250	\$0	\$250
A1620.488	Small Tools	\$0	\$300	\$300	\$0	\$300
A1620.490	Office Supplies	\$0	\$15	\$15	\$0	\$15
A1620.491	Chemicals	\$0	\$3,000	\$3,000	\$0	\$3,000

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

WITH DETAIL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
A1620.492	Gasoline	\$0	\$1,300	\$1,300	\$0	\$1,300
A1640.1	Personal Services	\$0	\$0	\$0	\$1,000	\$1,000
A1640.101	Salaries F.T.	\$0	\$32,652	\$32,652	\$0	\$32,652
F1640.101	Salaries F.T.	\$0	\$6,898	\$6,898	\$0	\$6,898
G1640.101	Salaries F.T.	\$0	\$6,898	\$6,898	\$0	\$6,898
A1640.103	Salaries O.T.	\$0	\$260	\$260	\$0	\$260
F1640.103	Salaries Longevity	\$0	\$165	\$165	\$0	\$165
G1640.103	Salaries Longevity	\$0	\$165	\$165	\$0	\$165
A1640.104	Salaries Longevity	\$0	\$781	\$781	\$0	\$781
A1640.109	Sick Time Incentive Pay	\$0	\$150	\$150	\$0	\$150
F1640.109	Sick Leave Incentive Pay	\$0	\$75	\$75	\$0	\$75
G1640.109	Sick Leave Incentive Pay	\$0	\$45	\$45	\$0	\$45
A1640.200	Equipment	\$0	\$2,600	\$2,600	\$3,000	\$5,600
F1640.200	Equipment	\$0	\$700	\$700	\$0	\$700
G1640.200	Equipment	\$0	\$700	\$700	\$0	\$700
A1640.4	Contractual Expense	\$0	\$0	\$0	\$18,000	\$18,000
A1640.420	Janitorial Supplies	\$0	\$950	\$950	\$0	\$950
A1640.425	Clothing	\$0	\$185	\$185	\$0	\$185
A1640.427	Electricity	\$0	\$7,500	\$7,500	\$0	\$7,500
F1640.427	Electricity	\$0	\$1,920	\$1,920	\$0	\$1,920
G1640.427	Electricity	\$0	\$2,060	\$2,060	\$0	\$2,060
A1640.428	Gas Service	\$0	\$1,700	\$1,700	\$0	\$1,700
F1640.428	Gas	\$0	\$400	\$400	\$0	\$400
G1640.428	Gas	\$0	\$400	\$400	\$0	\$400
A1640.437	Insurance	\$0	\$2,800	\$2,800	\$0	\$2,800
A1640.464	Vehicle Maintenance	\$0	\$300	\$300	\$0	\$300
A1640.465	Equipment Maintenance	\$0	\$4,000	\$4,000	\$0	\$4,000
A1640.470	Building Maintenance	\$0	\$3,500	\$3,500	\$0	\$3,500
F1640.470	Building Maintenance	\$0	\$700	\$700	\$0	\$700
G1640.470	Building Maintenance	\$0	\$700	\$700	\$0	\$700
A1640.480	Special Services	\$0	\$2,910	\$2,910	\$0	\$2,910
A1640.481	Misc. Supplies	\$0	\$400	\$400	\$0	\$400
A1640.488	Small Tools	\$0	\$900	\$900	\$0	\$900
A1640.491	Chemicals	\$0	\$800	\$800	\$0	\$800
A1640.492	Gasoline	\$0	\$600	\$600	\$0	\$600
A1660.4	Contractual Expense	\$0	\$0	\$0	\$1,500	\$1,500
<b>TOTAL SHARED SERVICES</b>		<b>\$48,870</b>	<b>\$250,415</b>	<b>\$299,285</b>	<b>\$49,500</b>	<b>\$348,785</b>
<b>SPECIAL ITEMS</b>						
F1910.200	Computer Equipment	\$0	\$0	\$0	\$0	\$0
G1910.200	Computer Equipment	\$0	\$0	\$0	\$0	\$0
A1910.4	Unallocated Insurance	\$45,000	\$0	\$45,000	\$45,000	\$90,000
A1910.402	Alliance for Municipal Power	\$0	\$8,500	\$8,500	\$0	\$8,500
A1910.426	Telephone Service	\$0	\$2,400	\$2,400	\$0	\$2,400
A1910.437	Insurance	\$0	\$37,000	\$37,000	\$0	\$37,000
F1910.437	Insurance - Water Tower	\$0	\$3,200	\$3,200	\$0	\$3,200
A1910.438	Drug Testing & Contract	\$0	\$1,000	\$1,000	\$0	\$1,000
F1910.438	Drug Testing Contract	\$0	\$248	\$248	\$0	\$248
G1910.4	Unallocated Insurance	\$0	\$0	\$0	\$1,000	\$1,000
G1910.438	Drug Testing Contract	\$0	\$266	\$266	\$0	\$266
A1910.455	Uniform Contract	\$0	\$4,000	\$4,000	\$0	\$4,000
F1910.455	Uniforms	\$0	\$388	\$388	\$0	\$388
G1910.455	Uniforms	\$0	\$416	\$416	\$0	\$416
A1910.471	Cham. of Com. Contrib.	\$0	\$7,900	\$7,900	\$0	\$7,900
A1910.472	Retiree Fringe Benefits	\$0	\$315,000	\$315,000	\$0	\$315,000
C1910.472	Retiree Benefits	\$0	\$5,000	\$5,000	\$0	\$5,000
F1910.472	Retiree Benefits	\$0	\$15,000	\$15,000	\$0	\$15,000
G1910.472	Retiree Benefits	\$0	\$14,000	\$14,000	\$0	\$14,000
A1910.473	Audit Expense	\$0	\$10,500	\$10,500	\$0	\$10,500
F1910.473	Audit	\$0	\$1,850	\$1,850	\$0	\$1,850
G1910.473	Audit	\$0	\$1,970	\$1,970	\$0	\$1,970
A1910.474	Rescue Squad Contrib.	\$0	\$30,000	\$30,000	\$0	\$30,000
A1910.475	Fire Dept. Contrib.	\$0	\$10,250	\$10,250	\$0	\$10,250
A1910.476	Real Estate Taxes	\$0	\$275	\$275	\$0	\$275
A1910.480	Special Services	\$0	\$3,500	\$3,500	\$0	\$3,500
F1910.480	Special Services	\$0	\$414	\$414	\$0	\$414

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

WITH DETAIL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
G1910.480	Medical Physicals	\$0	\$200	\$200	\$0	\$200
A1910.483	Union Arbitration Costs	\$0	\$2,150	\$2,150	\$0	\$2,150
F1910.483	Union Arbitration Costs	\$0	\$276	\$276	\$0	\$276
G1910.483	Union Arbitration Costs	\$0	\$296	\$296	\$0	\$296
A1910.484	Copier Lease	\$0	\$8,000	\$8,000	\$0	\$8,000
F1910.484	Copier Lease	\$0	\$253	\$253	\$0	\$253
G1910.484	Copier Lease	\$0	\$271	\$271	\$0	\$271
A1910.485	Service Contracts	\$0	\$1,307	\$1,307	\$0	\$1,307
F1910.485	Service Contracts	\$0	\$2,400	\$2,400	\$0	\$2,400
G1910.485	Service Contracts	\$0	\$2,500	\$2,500	\$0	\$2,500
A1910.486	Internet	\$0	\$3,000	\$3,000	\$0	\$3,000
F1910.486	Internet	\$0	\$331	\$331	\$0	\$331
G1910.486	Internet	\$0	\$355	\$355	\$0	\$355
A1910.488	Marketing	\$0	\$1,400	\$1,400	\$0	\$1,400
A1910.489	Rooftop Highway contribution	\$0	\$2,500	\$2,500	\$0	\$2,500
F1910.489	Mapping Imagery	\$0	\$0	\$0	\$0	\$0
A1920.4	Municipal Assoc. Dues	\$1,100	\$0	\$1,100	\$1,199	\$2,299
A1950.4	Taxes on Village Property	\$0	\$0	\$0	\$1,500	\$1,500
A1980.4	Provision for Uncoll. Taxes	\$0	\$0	\$0	\$1,000	\$1,000
A1990.4	Contingent	\$15,000	\$0	\$15,000	\$20,000	\$35,000
B1990.4	Contingent	\$15,000	\$0	\$15,000	\$0	\$15,000
A1990.479		\$0	\$30,000	\$30,000	\$0	\$30,000
C1990.479	Contingency	\$0	\$10,000	\$10,000	\$0	\$10,000
F1990.479	Contingency	\$0	\$30,000	\$30,000	\$0	\$30,000
G1990.479	Contingency	\$0	\$20,000	\$20,000	\$0	\$20,000
	<b>TOTAL SPECIAL ITEMS</b>	<b>\$76,100</b>	<b>\$588,316</b>	<b>\$664,416</b>	<b>\$69,699</b>	<b>\$734,115</b>
<b>LAW ENFORCEMENT</b>						
A3120.1	Personal Services	\$310	\$0	\$310	\$44,000	\$44,310
A3120.101	Salaries F.T.	\$0	\$936,790	\$936,790	\$0	\$936,790
A3120.102	Salaries P.T.	\$0	\$20,966	\$20,966	\$0	\$20,966
A3120.103	Salaries O.T.	\$0	\$85,905	\$85,905	\$0	\$85,905
A3120.104	Salaries Longevity	\$0	\$9,100	\$9,100	\$0	\$9,100
A3120.105	Salaries Holiday	\$0	\$25,066	\$25,066	\$0	\$25,066
A3120.106	Salaries Training	\$0	\$15,525	\$15,525	\$0	\$15,525
A3120.107	Comp. O.T. Current	\$0	\$16,000	\$16,000	\$0	\$16,000
A3120.109	Sick Time Incentive Pay	\$0	\$3,000	\$3,000	\$0	\$3,000
A3120.110	207-C Salaries	\$0	\$0	\$0	\$0	\$0
A3120.200	Equipment	\$0	\$11,254	\$11,254	\$7,000	\$18,254
A3120.230	Police Vehicles	\$0	\$27,000	\$27,000	\$0	\$27,000
A3120.4	Contractual Expense	\$210	\$0	\$210	\$11,000	\$11,210
B3120.4	Fire Wardens	\$1,850	\$0	\$1,850	\$0	\$1,850
A3120.408	Ammo & Supplies	\$0	\$1,500	\$1,500	\$0	\$1,500
A3120.420	Janitorial Supplies	\$0	\$1,300	\$1,300	\$0	\$1,300
A3120.421	Postage	\$0	\$1,100	\$1,100	\$0	\$1,100
A3120.423	Juvenile Officer Expense	\$0	\$2,000	\$2,000	\$0	\$2,000
A3120.424	Travel & Training	\$0	\$5,000	\$5,000	\$0	\$5,000
A3120.425	Clothing Allowance	\$0	\$7,500	\$7,500	\$0	\$7,500
A3120.426	Telephone	\$0	\$2,300	\$2,300	\$0	\$2,300
A3120.427	Electrical Service	\$0	\$0	\$0	\$0	\$0
A3120.428	Gas Service	\$0	\$0	\$0	\$0	\$0
A3120.430	Books & Legal Inserts	\$0	\$800	\$800	\$0	\$800
A3120.437	Insurance	\$0	\$11,700	\$11,700	\$0	\$11,700
A3120.460	Dues & Memberships	\$0	\$400	\$400	\$0	\$400
A3120.461	Advertising	\$0	\$20	\$20	\$0	\$20
A3120.462	Printing & Duplicating(park)	\$0	\$2,000	\$2,000	\$0	\$2,000
A3120.463	Comestibles	\$0	\$250	\$250	\$0	\$250
A3120.464	Vehicle Maintenance	\$0	\$8,000	\$8,000	\$0	\$8,000
A3120.465	Equipment Maintenance	\$0	\$2,200	\$2,200	\$0	\$2,200
A3120.470	Building Maintenance	\$0	\$3,000	\$3,000	\$0	\$3,000
A3120.480	Special Services	\$0	\$2,700	\$2,700	\$0	\$2,700
A3120.481	Misc. Supplies	\$0	\$1,500	\$1,500	\$0	\$1,500
A3120.482	Finger Printing Supplies	\$0	\$0	\$0	\$0	\$0
A3120.483	CPR Classes	\$0	\$0	\$0	\$0	\$0
A3120.486	K-9 Expenses	\$0	\$900	\$900	\$0	\$900
A3120.490	Office Supplies	\$0	\$3,000	\$3,000	\$0	\$3,000

**POTSDAM BUDGET ANALYSIS by ACCOUNT CODE  
WITH DETAIL**

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
A3120.492	Gasoline	\$0	\$14,000	\$14,000	\$0	\$14,000
A3120.493	Police Station Lease	\$0	\$110,000	\$110,000	\$0	\$110,000
<b>TOTAL LAW ENFORCEMENT</b>		<b>\$2,370</b>	<b>\$1,331,776</b>	<b>\$1,334,146</b>	<b>\$62,000</b>	<b>\$1,396,146</b>
<b>TRAFFIC CONTROL</b>						
A3310.465	Equipment Maintenance	\$0	\$3,100	\$3,100	\$0	\$3,100
A3320.101	Salaries F.T.	\$0	\$20,521	\$20,521	\$0	\$20,521
A3320.103	Salaries O.T.	\$0	\$100	\$100	\$0	\$100
A3320.104	Salaries Longevity	\$0	\$450	\$450	\$0	\$450
A3320.109	Sick Time Incentive Pay	\$0	\$225	\$225	\$0	\$225
A3320.200	Equipment	\$0	\$2,700	\$2,700	\$0	\$2,700
A3320.425	Clothing	\$0	\$0	\$0	\$0	\$0
A3320.465	Equipment Maintenance	\$0	\$1,800	\$1,800	\$0	\$1,800
A3320.481	Misc. Supplies	\$0	\$100	\$100	\$0	\$100
A3320.488	Small Tools	\$0	\$100	\$100	\$0	\$100
A3320.490	Office Supplies	\$0	\$175	\$175	\$0	\$175
<b>TOTAL LAW ENFORCEMENT</b>		<b>\$0</b>	<b>\$29,271</b>	<b>\$29,271</b>	<b>\$0</b>	<b>\$29,271</b>
<b>FIRE PROTECTION</b>						
A3410.101	Salaries F.T.	\$0	\$164,170	\$164,170	\$0	\$164,170
A3410.103	Salaries O.T.	\$0	\$57,775	\$57,775	\$0	\$57,775
A3410.104	Salaries Longevity	\$0	\$4,000	\$4,000	\$0	\$4,000
A3410.109	Sick Leave Incentive Pay	\$0	\$1,200	\$1,200	\$0	\$1,200
A3410.200	Equipment	\$0	\$21,630	\$21,630	\$18,000	\$39,630
A3410.201	Equipment- Hose	\$0	\$2,500	\$2,500	\$0	\$2,500
A3410.4	Contractual Expense	\$0	\$0	\$0	\$19,000	\$19,000
SF3410.4	Potsdam Fire Department	\$196,440	\$0	\$196,440	\$0	\$196,440
A3410.420	Janitorial Supplies	\$0	\$500	\$500	\$0	\$500
A3410.421	Postage	\$0	\$60	\$60	\$0	\$60
A3410.424	Travel & Training	\$0	\$500	\$500	\$0	\$500
A3410.425	Clothing	\$0	\$5,760	\$5,760	\$0	\$5,760
A3410.426	Telephone	\$0	\$1,000	\$1,000	\$0	\$1,000
A3410.428	Gas Service	\$0	\$600	\$600	\$0	\$600
A3410.430	Books	\$0	\$300	\$300	\$0	\$300
A3410.437	Insurance	\$0	\$4,500	\$4,500	\$0	\$4,500
A3410.460	Dues NFPA	\$0	\$135	\$135	\$0	\$135
A3410.464	Vehicle Maintenance	\$0	\$6,980	\$6,980	\$0	\$6,980
A3410.465	Equipment Maintenance	\$0	\$9,568	\$9,568	\$0	\$9,568
A3410.470	Building Maintenance	\$0	\$2,000	\$2,000	\$0	\$2,000
A3410.480	Special Services	\$0	\$3,800	\$3,800	\$0	\$3,800
A3410.481	Misc. Supplies	\$0	\$500	\$500	\$0	\$500
A3410.488	Small Tools	\$0	\$500	\$500	\$0	\$500
A3410.490	Office Supplies	\$0	\$400	\$400	\$0	\$400
A3410.491	Chemicals	\$0	\$600	\$600	\$0	\$600
A3410.492	Gasoline	\$0	\$4,700	\$4,700	\$0	\$4,700
<b>TOTAL FIRE PROTECTION</b>		<b>\$196,440</b>	<b>\$293,678</b>	<b>\$490,118</b>	<b>\$37,000</b>	<b>\$527,118</b>
<b>ANIMAL CONTROL</b>						
A3510.1	Personal Services	\$14,042	\$0	\$14,042	\$0	\$14,042
A3510.4	Contractual Expense	\$0	\$0	\$0	\$200	\$200
A3520.4	Rabies	\$42,331	\$0	\$42,331	\$0	\$42,331
<b>TOTAL FIRE PROTECTION</b>		<b>\$56,373</b>	<b>\$0</b>	<b>\$56,373</b>	<b>\$200</b>	<b>\$56,573</b>
<b>OTHER PUBLIC SAFETY</b>						
A3620.101	Salaries F.T.	\$0	\$57,808	\$57,808	\$0	\$57,808
A3620.102	Salaries P.T.	\$0	\$33,939	\$33,939	\$0	\$33,939
A3620.104	Salaries Longevity	\$0	\$666	\$666	\$0	\$666
A3620.109	Sick Leave Incentive Pay	\$0	\$75	\$75	\$0	\$75
A3620.200	Equipment	\$0	\$0	\$0	\$0	\$0
B3620.4	Traffic Signs	\$3,500	\$0	\$3,500	\$0	\$3,500
A3620.421	Postage	\$0	\$800	\$800	\$0	\$800
A3620.424	Travel & Training	\$0	\$1,650	\$1,650	\$0	\$1,650
A3620.425	Clothing	\$0	\$250	\$250	\$0	\$250
A3620.426	Telephone	\$0	\$300	\$300	\$0	\$300
A3620.430	Books & Inserts	\$0	\$0	\$0	\$0	\$0
A3620.460	Dues & Memberships	\$0	\$120	\$120	\$0	\$120
A3620.461	Advertising	\$0	\$0	\$0	\$0	\$0
A3620.462	Printing & Duplicating	\$0	\$200	\$200	\$0	\$200
A3620.464	Vehicle Maintenance	\$0	\$1,000	\$1,000	\$0	\$1,000

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

WITH DETAIL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
A3620.465	Equipment Maintenance	\$0	\$0	\$0	\$0	\$0
A3620.480	Special Services	\$0	\$650	\$650	\$0	\$650
A3620.481	Misc. Supplies	\$0	\$25	\$25	\$0	\$25
A3620.488	Small Tools	\$0	\$0	\$0	\$0	\$0
A3620.490	Office Supplies	\$0	\$300	\$300	\$0	\$300
A3620.492	Gasoline	\$0	\$600	\$600	\$0	\$600
A3625.4	Contractual Expense	\$0	\$0	\$0	\$14,000	\$14,000
<b>TOTAL OTHER PUBLIC SAFETY</b>		<b>\$3,500</b>	<b>\$98,383</b>	<b>\$101,883</b>	<b>\$14,000</b>	<b>\$115,883</b>
<b>PUBLIC HEALTH PROGRAMS</b>						
A4010.102	Salaries P.T.	\$0	\$0	\$0	\$0	\$0
B4010.4	Potsdam Rescue Squad	\$28,752	\$0	\$28,752	\$0	\$28,752
A4020.102	Salaries P.T.	\$0	\$7,710	\$7,710	\$0	\$7,710
A4020.421	Postage	\$0	\$175	\$175	\$0	\$175
A4020.426	Telephone	\$0	\$0	\$0	\$0	\$0
A4020.460	Dues & Memberships	\$0	\$0	\$0	\$0	\$0
A4020.480	Special Services-Preservation	\$0	\$2,000	\$2,000	\$0	\$2,000
A4020.490	Office Supplies	\$0	\$400	\$400	\$0	\$400
<b>TOTAL OTHER PUBLIC SAFETY</b>		<b>\$28,752</b>	<b>\$10,285</b>	<b>\$39,037</b>	<b>\$0</b>	<b>\$39,037</b>
<b>ADDICTION CONTROL</b>						
A4210.4	Contractual Expense	\$0	\$0	\$0	\$300	\$300
<b>TOTAL ADDICTION CONTROL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300</b>	<b>\$300</b>
<b>HIGHWAY</b>						
A5010.1	Admin Personal Services	\$55,840	\$0	\$55,840	\$0	\$55,840
A5010.101	Admin Salaries F.T.	\$0	\$53,804	\$53,804	\$0	\$53,804
A5010.103	Admin Salaries O.T.	\$0	\$732	\$732	\$0	\$732
A5010.104	Admin Salaries Longevity	\$0	\$710	\$710	\$0	\$710
A5010.109	Admin Sick Time Incentive Pay	\$0	\$300	\$300	\$0	\$300
A5010.200	Admin Equipment	\$0	\$200	\$200	\$0	\$200
A5010.4	Admin Contractual Expense	\$400	\$0	\$400	\$0	\$400
A5010.420	Admin Janitorial Supplies	\$0	\$275	\$275	\$0	\$275
A5010.424	Admin Travel & Training	\$0	\$400	\$400	\$0	\$400
A5010.425	Admin Clothing	\$0	\$125	\$125	\$0	\$125
A5010.426	Admin Telephone	\$0	\$624	\$624	\$0	\$624
A5010.460	Admin Dues & Memberships	\$0	\$200	\$200	\$0	\$200
A5010.465	Admin Equipment Maintenance	\$0	\$1,500	\$1,500	\$0	\$1,500
A5010.480	Admin Special Services	\$0	\$250	\$250	\$0	\$250
A5010.481	Admin Misc. Supplies	\$0	\$1,000	\$1,000	\$0	\$1,000
A5010.490	Admin Office Supplies	\$0	\$350	\$350	\$0	\$350
DB5110.1	Admin Personal Services	\$272,200	\$0	\$272,200	\$0	\$272,200
A5110.101	Street Maintenance Salaries F.T.	\$0	\$211,281	\$211,281	\$48,500	\$259,781
A5110.103	Street Maintenance Salaries O.T.	\$0	\$3,000	\$3,000	\$0	\$3,000
A5110.104	Street Maintenance Salaries Longevity	\$0	\$4,275	\$4,275	\$0	\$4,275
A5110.109	Street Maintenance Sick Time Incentive Pay	\$0	\$1,050	\$1,050	\$0	\$1,050
A5110.200	Street Maintenance Equipment	\$0	\$6,000	\$6,000	\$2,500	\$8,500
DB5110.4	Street Maintenance Contractual Expense	\$210,000	\$0	\$210,000	\$0	\$210,000
A5110.4	Contractual Expense	\$0	\$0	\$0	\$44,000	\$44,000
A5110.424	Street Maintenance Travel & Training	\$0	\$0	\$0	\$0	\$0
A5110.425	Street Maintenance Clothing	\$0	\$875	\$875	\$0	\$875
A5110.437	Street Maintenance Insurance	\$0	\$4,000	\$4,000	\$0	\$4,000
A5110.454	Street Maintenance Equipment Rental	\$0	\$350	\$350	\$0	\$350
A5110.464	Street Maintenance Vehicle Maintenance	\$0	\$10,500	\$10,500	\$0	\$10,500
A5110.465	Street Maintenance Equipment Maintenance	\$0	\$2,500	\$2,500	\$0	\$2,500
A5110.466	Street Maintenance Sidewalk Materials	\$0	\$5,100	\$5,100	\$0	\$5,100
A5110.467	Street Maintenance Repair Materials	\$0	\$5,100	\$5,100	\$0	\$5,100
A5110.479	Street Maintenance CHIPS Capital Expense	\$0	\$70,634	\$70,634	\$0	\$70,634
A5110.480	Street Maintenance Special Services	\$0	\$125	\$125	\$0	\$125
A5110.481	Street Maintenance Misc. Supplies	\$0	\$275	\$275	\$0	\$275
A5110.483	Street Maintenance Paving Materials	\$0	\$15,000	\$15,000	\$0	\$15,000
A5110.488	Street Maintenance Small Tools	\$0	\$310	\$310	\$0	\$310
A5110.492	Street Maintenance Gasoline	\$0	\$17,600	\$17,600	\$0	\$17,600
A5110.496	Street Maintenance Topsoil & Grass Seed	\$0	\$300	\$300	\$0	\$300
A5110.497	Street Maintenance Curbing Repair	\$0	\$0	\$0	\$0	\$0
A5110.498	Street Maintenance Gravel	\$0	\$1,000	\$1,000	\$0	\$1,000
A5110.499	Street Maintenance Downtown Flowers	\$0	\$900	\$900	\$0	\$900
A5112.2	CHIPS	\$0	\$0	\$0	\$50,000	\$50,000



POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

WITH DETAIL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
DB5112.2	Permanent Improvements Capital Outlay	\$280,000	\$0	\$280,000	\$0	\$280,000
DA5120.1	Maintenance of Bridges Personal Services	\$15,400	\$0	\$15,400	\$0	\$15,400
DA5120.4	Maintenance of Bridges Contractual Expense	\$16,500	\$0	\$16,500	\$0	\$16,500
DA5130.1	Machinery Equipment	\$40,000	\$0	\$40,000	\$0	\$40,000
DA5130.2	Machinery Contractual Expense	\$20,000	\$0	\$20,000	\$0	\$20,000
A5132.1	Personal Services	\$0	\$0	\$0	\$1,000	\$1,000
A5132.2	Equipment	\$0	\$0	\$0	\$9,400	\$9,400
A5132.4	Garage Contractual Expense	\$22,900	\$0	\$22,900	\$5,000	\$27,900
DA5140.1	Misc Personal Services	\$53,900	\$0	\$53,900	\$0	\$53,900
DA5140.4	Misc Contractual Expense	\$8,000	\$0	\$8,000	\$0	\$8,000
DA5142.1	Snow Removal Personal Services	\$198,000	\$0	\$198,000	\$0	\$198,000
A5142.101	Snow Removal Salaries F.T.	\$0	\$23,865	\$23,865	\$49,500	\$73,365
A5142.103	Snow Removal Salaries O.T.	\$0	\$14,000	\$14,000	\$0	\$14,000
A5142.104	Snow Removal Salaries Longevity	\$0	\$345	\$345	\$0	\$345
A5142.109	Snow Removal Sick Time Incentive Pay	\$0	\$300	\$300	\$0	\$300
A5142.200	Snow Removal Equipment	\$0	\$40,600	\$40,600	\$10,000	\$50,600
A5142.4	Contractual Expense	\$0	\$0	\$0	\$60,000	\$60,000
DA5142.4	Snow Removal Contractual Expense	\$192,000	\$0	\$192,000	\$0	\$192,000
A5142.425	Snow Removal Clothing	\$0	\$125	\$125	\$0	\$125
A5142.437	Snow Removal Insurance	\$0	\$2,400	\$2,400	\$0	\$2,400
A5142.454	Snow Removal Equipment Rental	\$0	\$3,380	\$3,380	\$0	\$3,380
A5142.463	Snow Removal Comestibles	\$0	\$650	\$650	\$0	\$650
A5142.464	Snow Removal Vehicle Maintenance	\$0	\$7,000	\$7,000	\$0	\$7,000
A5142.465	Snow Removal Equipment Maintenance	\$0	\$10,700	\$10,700	\$0	\$10,700
A5142.492	Snow Removal Gasoline	\$0	\$11,308	\$11,308	\$0	\$11,308
A5142.494	Snow Removal Sand	\$0	\$10,000	\$10,000	\$0	\$10,000
A5142.495	Snow Removal Salt	\$0	\$70,000	\$70,000	\$0	\$70,000
DB5148.4	Street Lighting	\$1,500	\$0	\$1,500	\$0	\$1,500
A5182.4	Contractual Expense	\$0	\$0	\$0	\$28,000	\$28,000
SL5182.4	Hewittville Lighting-(2708100)	\$2,300	\$0	\$2,300	\$0	\$2,300
SL5182.4	Sissonville Lighting (1,005,900)	\$600	\$0	\$600	\$0	\$600
A5182.427	Street Lighting Electrical Service	\$0	\$120,000	\$120,000	\$0	\$120,000
A5410.1	Personal Services	\$0	\$0	\$0	\$5,000	\$5,000
A5410.2	Equipment	\$0	\$0	\$0	\$55,000	\$55,000
A5410.4	Contractual Expense	\$0	\$0	\$0	\$5,000	\$5,000
<b>TOTAL HIGHWAY</b>		<b>\$1,389,540</b>	<b>\$735,318</b>	<b>\$2,124,858</b>	<b>\$372,900</b>	<b>\$2,497,758</b>
<b>AIRPORT</b>						
A5610.101	Salaries F.T.	\$0	\$21,826	\$21,826	\$0	\$21,826
A5610.104	Longevity	\$0	\$561	\$561	\$0	\$561
A5610.421	Postage	\$0	\$25	\$25	\$0	\$25
A5610.426	Telephone	\$0	\$624	\$624	\$0	\$624
A5610.427	Electric Service	\$0	\$7,100	\$7,100	\$0	\$7,100
A5610.428	Gas Service	\$0	\$2,700	\$2,700	\$0	\$2,700
A5610.429	Aviation Fuel	\$0	\$50,000	\$50,000	\$0	\$50,000
A5610.437	Insurance	\$0	\$2,900	\$2,900	\$0	\$2,900
A5610.460	Airport Dues	\$0	\$250	\$250	\$0	\$250
A5610.464	Vehicle Maintenance	\$0	\$1,600	\$1,600	\$0	\$1,600
A5610.465	Equipment Maintenance	\$0	\$2,200	\$2,200	\$0	\$2,200
A5610.470	Property Maintenance	\$0	\$650	\$650	\$0	\$650
A5610.476	Real Estate Taxes	\$0	\$1,200	\$1,200	\$0	\$1,200
A5610.480	Special Services	\$0	\$3,300	\$3,300	\$0	\$3,300
A5610.481	Misc. Supplies	\$0	\$300	\$300	\$0	\$300
A5610.492	Gas Oil & Lube	\$0	\$2,475	\$2,475	\$0	\$2,475
A5610.498	Mowing Services	\$0	\$560	\$560	\$0	\$560
<b>TOTAL AIRPORT</b>		<b>\$0</b>	<b>\$98,271</b>	<b>\$98,271</b>	<b>\$0</b>	<b>\$98,271</b>
<b>ECONOMIC OPPORTUNITY AND DEVELOPMENT</b>						
A6326.101	Salaries F.T.	\$0	\$138,674	\$138,674	\$0	\$138,674
A6326.102	Salaries P.T.	\$0	\$0	\$0	\$0	\$0
A6326.104	Salaries Longevity	\$0	\$835	\$835	\$0	\$835
A6326.109	Sick Time Incentive Pay	\$0	\$600	\$600	\$0	\$600
A6326.480	Special Services	\$0	\$900	\$900	\$0	\$900
A6510.4	Clark Robinson	\$1,125	\$0	\$1,125	\$0	\$1,125
A6772.4	Sandstoners	\$5,350	\$0	\$5,350	\$0	\$5,350
A6989.1	Life Flight	\$130	\$0	\$130	\$0	\$130
A6989.2	Grant Writing	\$3,500	\$0	\$3,500	\$0	\$3,500

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

WITH DETAIL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
A6989.4	Chamber of Commerce	\$5,800	\$0	\$5,800	\$0	\$5,800
B6989.4	Potsdam EDZ	\$0	\$0	\$0	\$0	\$0
B6989.42	Grant Writing & Home	\$3,500	\$0	\$3,500	\$0	\$3,500
<b>OTAL ECONOMIC OPPORTUNITY AND DEVELOPMENT</b>		<b>\$19,405</b>	<b>\$141,009</b>	<b>\$160,414</b>	<b>\$0</b>	<b>\$160,414</b>
<b>RECREATION</b>						
A7110.101	Parks Salaries F.T.	\$0	\$39,260	\$39,260	\$13,000	\$52,260
A7110.102	Parks Salaries P.T.	\$0	\$11,700	\$11,700	\$0	\$11,700
A7110.103	Parks Salaries O.T.	\$0	\$500	\$500	\$0	\$500
A7110.104	Parks Salaries Longevity	\$0	\$0	\$0	\$0	\$0
A7110.109	Parks Sick Time Incentive Pay	\$0	\$225	\$225	\$0	\$225
A7110.200	Parks Equipment	\$0	\$500	\$500	\$1,000	\$1,500
A7110.425	Parks Clothing	\$0	\$125	\$125	\$5,000	\$5,125
A7110.427	Parks Electric Service	\$0	\$500	\$500	\$0	\$500
A7110.465	Parks Equipment Maintenance	\$0	\$1,200	\$1,200	\$0	\$1,200
A7110.481	Parks Misc. Supplies	\$0	\$100	\$100	\$0	\$100
A7110.492	Parks Gasoline	\$0	\$1,100	\$1,100	\$0	\$1,100
B7140.1	Recreation Village of Potsdam	\$152,180	\$0	\$152,180	\$0	\$152,180
A7140.101	Playgrounds & Rec Centers Salaries F.T.	\$0	\$85,071	\$85,071	\$31,000	\$116,071
A7140.102	Playgrounds & Rec Centers Salaries P.T.	\$0	\$13,000	\$13,000	\$0	\$13,000
A7140.103	Playgrounds & Rec Centers Salaries O.T.	\$0	\$2,000	\$2,000	\$0	\$2,000
A7140.104	Playgrounds & Rec Centers Salaries Longevity	\$0	\$1,800	\$1,800	\$0	\$1,800
A7140.109	Playgrounds & Rec Centers Sick Time Incentive	\$0	\$600	\$600	\$0	\$600
A7140.200	Playgrounds & Rec Centers Equipment	\$0	\$500	\$500	\$4,250	\$4,750
B7140.4	Playgrounds & Rec Centers AMP	\$16,921	\$0	\$16,921	\$0	\$16,921
A7140.420	Playgrounds & Rec Centers Janitorial Supplies	\$0	\$1,300	\$1,300	\$9,000	\$10,300
A7140.421	Playgrounds & Rec Centers Postage	\$0	\$200	\$200	\$0	\$200
A7140.425	Playgrounds & Rec Centers Clothing	\$0	\$200	\$200	\$0	\$200
A7140.426	Playgrounds & Rec Centers Telephone	\$0	\$700	\$700	\$0	\$700
A7140.427	Playgrounds & Rec Centers Electric Service	\$0	\$70,000	\$70,000	\$0	\$70,000
A7140.428	Playgrounds & Rec Centers Gas Service	\$0	\$10,000	\$10,000	\$0	\$10,000
A7140.429	Playgrounds & Rec Centers Water Service	\$0	\$1,500	\$1,500	\$0	\$1,500
A7140.437	Playgrounds & Rec Centers Insurance	\$0	\$10,000	\$10,000	\$0	\$10,000
A7140.454	Playgrounds & Rec Centers Village Trash Service	\$0	\$4,500	\$4,500	\$0	\$4,500
A7140.464	Playgrounds & Rec Centers Vehicle Maintenance	\$0	\$1,000	\$1,000	\$0	\$1,000
A7140.465	Playgrounds & Rec Centers Equipment Maintenance	\$0	\$3,000	\$3,000	\$0	\$3,000
A7140.470	Playgrounds & Rec Centers Building Maintenance	\$0	\$10,000	\$10,000	\$0	\$10,000
A7140.480	Playgrounds & Rec Centers Special Services	\$0	\$5,000	\$5,000	\$0	\$5,000
A7140.481	Playgrounds & Rec Centers Misc. Supplies	\$0	\$1,000	\$1,000	\$0	\$1,000
A7140.488	Playgrounds & Rec Centers Small Tools	\$0	\$200	\$200	\$0	\$200
A7140.490	Playgrounds & Rec Centers Office Supplies	\$0	\$150	\$150	\$0	\$150
A7140.491	Playgrounds & Rec Centers Chemicals	\$0	\$500	\$500	\$0	\$500
A7140.492	Playgrounds & Rec Centers Gasoline	\$0	\$300	\$300	\$0	\$300
A7150.101	Beaches Salaries F.T.	\$0	\$47,817	\$47,817	\$0	\$47,817
A7150.102	Beaches Salaries P.T.	\$0	\$52,500	\$52,500	\$0	\$52,500
A7150.103	Beaches Salaries O.T.	\$0	\$150	\$150	\$0	\$150
A7150.109	Beaches Sick Time Incentive Pay	\$0	\$1,300	\$1,300	\$0	\$1,300
A7150.200	Beaches Equipment - Postwood	\$0	\$450	\$450	\$0	\$450
A7150.420	Beaches Janitorial Supplies	\$0	\$200	\$200	\$0	\$200
A7150.424	Beaches Travel & Training	\$0	\$200	\$200	\$0	\$200
A7150.425	Beaches Clothing	\$0	\$700	\$700	\$0	\$700
A7150.426	Beaches Telephone	\$0	\$400	\$400	\$0	\$400
A7150.427	Beaches Electric Service	\$0	\$500	\$500	\$0	\$500
A7150.460	Beaches Dues & Memberships	\$0	\$90	\$90	\$0	\$90
A7150.461	Beaches Advertising	\$0	\$1,000	\$1,000	\$0	\$1,000
A7150.464	Beaches Vehicle Maintenance	\$0	\$600	\$600	\$0	\$600
A7150.465	Beaches Equipment Maintenance	\$0	\$600	\$600	\$0	\$600
A7150.470	Beaches Building Maintenance	\$0	\$700	\$700	\$0	\$700
A7150.476	Beaches Property Taxes Postwood	\$0	\$100	\$100	\$0	\$100
A7150.480	Beaches Special Services	\$0	\$150	\$150	\$0	\$150
A7150.481	Beaches Misc. Supplies	\$0	\$400	\$400	\$0	\$400
A7150.482	Beaches Playground Supp. Postwood	\$0	\$300	\$300	\$0	\$300
A7150.488	Beaches Small Tools	\$0	\$200	\$200	\$0	\$200
A7150.490	Beaches Office Supplies	\$0	\$100	\$100	\$0	\$100
A7150.491	Beaches Chemicals	\$0	\$1,000	\$1,000	\$0	\$1,000
A7150.492	Beaches Gas Oil & Lube	\$0	\$3,000	\$3,000	\$0	\$3,000

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

WITH DETAIL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
A7150.494	Beaches Sand	\$0	\$320	\$320	\$0	\$320
A7160.102	Salaries P.T.	\$0	\$6,000	\$6,000	\$0	\$6,000
A7160.200	Equipment	\$0	\$400	\$400	\$0	\$400
A7160.420	Janitorial Supplies	\$0	\$100	\$100	\$0	\$100
A7160.425	Clothing	\$0	\$100	\$100	\$0	\$100
A7160.464	Vehicle Maintenance	\$0	\$200	\$200	\$0	\$200
A7160.465	Equipment Maintenance	\$0	\$200	\$200	\$0	\$200
A7160.480	Special Services	\$0	\$100	\$100	\$0	\$100
A7160.481	Misc. Supplies	\$0	\$200	\$200	\$0	\$200
A7160.482	Playground Supplies	\$0	\$800	\$800	\$0	\$800
A7160.488	Small Tools	\$0	\$0	\$0	\$0	\$0
A7160.490	Office Supplies	\$0	\$100	\$100	\$0	\$100
A7160.492	Gasoline	\$0	\$300	\$300	\$0	\$300
A7310.1	Personal Services	\$0	\$0	\$0	\$1,000	\$1,000
A7310.4	Contractual Expense	\$0	\$0	\$0	\$5,000	\$5,000
<b>TOTAL RECREATION</b>		<b>\$169,101</b>	<b>\$399,008</b>	<b>\$568,109</b>	<b>\$69,250</b>	<b>\$637,359</b>
<b>CULTURE</b>						
B7410.1	Norwood Library	\$15,450	\$0	\$15,450	\$0	\$15,450
A7410.4	Contractual Expense	\$0	\$0	\$0	\$8,000	\$8,000
B7410.4	Norwood Village Green	\$21,512	\$0	\$21,512	\$0	\$21,512
A7450.101	Museum Salaries F.T.	\$0	\$33,000	\$33,000	\$0	\$33,000
A7450.102	Museum Salaries P.T.	\$0	\$21,164	\$21,164	\$0	\$21,164
A7450.104	Museum Salaries Longevity	\$0	\$300	\$300	\$0	\$300
A7450.109	Museum Sick Time Incentive Pay	\$0	\$300	\$300	\$0	\$300
A7450.200	Museum Equipment	\$0	\$779	\$779	\$0	\$779
A7450.4	Contractual Expense	\$0	\$0	\$0	\$4,000	\$4,000
A7450.421	Museum Postage	\$0	\$485	\$485	\$0	\$485
A7450.424	Museum Travel & Training	\$0	\$875	\$875	\$0	\$875
A7450.426	Museum Telephone	\$0	\$312	\$312	\$0	\$312
A7450.430	Museum Books	\$0	\$200	\$200	\$0	\$200
A7450.460	Museum Dues & Memberships	\$0	\$210	\$210	\$0	\$210
A7450.461	Museum Advertising	\$0	\$0	\$0	\$0	\$0
A7450.462	Museum Printing & Duplicating	\$0	\$850	\$850	\$0	\$850
A7450.463	Museum Comestibles	\$0	\$400	\$400	\$0	\$400
A7450.465	Museum Equipment Maintenance	\$0	\$375	\$375	\$0	\$375
A7450.470	Museum Building Maintenance	\$0	\$240	\$240	\$0	\$240
A7450.480	Museum Special Services	\$0	\$1,075	\$1,075	\$0	\$1,075
A7450.481	Museum Misc. Supplies	\$0	\$850	\$850	\$0	\$850
A7450.484	Museum Preservation Supplies	\$0	\$736	\$736	\$0	\$736
A7450.490	Museum Office Supplies	\$0	\$550	\$550	\$0	\$550
A7510.1	Historian Personal Services	\$800	\$0	\$800	\$300	\$1,100
A7510.4	Historian Contractual Expense	\$200	\$0	\$200	\$150	\$350
A7550.1	Personal Services	\$0	\$0	\$0	\$1,000	\$1,000
A7550.2	Equipment	\$0	\$0	\$0	\$2,000	\$2,000
A7550.4	Celebrations	\$1,300	\$1,000	\$2,300	\$500	\$2,800
A7550.401	Celebrations Diversity	\$0	\$2,000	\$2,000	\$0	\$2,000
A7550.427	Celebrations Electricity	\$0	\$400	\$400	\$0	\$400
A7550.465	Celebrations Repairs to Equipment	\$0	\$0	\$0	\$0	\$0
A7620.1	Bingo Inspector	\$1,840	\$0	\$1,840	\$0	\$1,840
A7620.4	Contractual Expense	\$0	\$0	\$0	\$4,300	\$4,300
A7989.2	Art Show Entertainment	\$0	\$0	\$0	\$500	\$500
A7989.4	Concert Series	\$0	\$0	\$0	\$3,300	\$3,300
<b>TOTAL CULTURE</b>		<b>\$41,102</b>	<b>\$66,101</b>	<b>\$107,203</b>	<b>\$24,050</b>	<b>\$131,253</b>
<b>GENERAL ENVIRONMENT</b>						
A8010.1	Personal Services	\$0	\$0	\$0	\$3,000	\$3,000
B8010.1	Zoning Personal Service	\$42,960	\$0	\$42,960	\$0	\$42,960
A8010.4	Contractual Expense	\$0	\$0	\$0	\$1,000	\$1,000
B8010.4	Zoning Contractual Expense	\$8,600	\$0	\$8,600	\$0	\$8,600
A8010.424	Zoning Travel & Training	\$0	\$350	\$350	\$0	\$350
A8010.460	Zoning Dues & Memberships	\$0	\$60	\$60	\$0	\$60
A8010.461	Zoning Advertising	\$0	\$125	\$125	\$0	\$125
A8010.462	Zoning Printing & Duplicating	\$0	\$0	\$0	\$0	\$0
A8010.490	Zoning Office Supplies	\$0	\$0	\$0	\$0	\$0
B8010.8	Zoning SS & MCR	\$3,500	\$0	\$3,500	\$0	\$3,500
B8015.1	Benefit longevity	\$100	\$0	\$100	\$0	\$100



POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

WITH DETAIL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
B8020.1	Planning Board	\$2,500	\$0	\$2,500	\$0	\$2,500
A8020.2	Development	\$0	\$0	\$0	\$1,000	\$1,000
A8020.4	EDZ	\$0	\$0	\$0	\$4,000	\$4,000
A8020.424	Planning Travel & Training	\$0	\$400	\$400	\$0	\$400
A8020.460	Planning Dues & Memberships	\$0	\$60	\$60	\$0	\$60
A8020.461	Planning Advertising	\$0	\$100	\$100	\$0	\$100
A8020.490	Planning Office Supplies	\$0	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL ENVIRONMENT</b>		<b>\$57,660</b>	<b>\$1,095</b>	<b>\$58,755</b>	<b>\$9,000</b>	<b>\$67,755</b>
<b>SEWAGE</b>						
G8110.101	Admin Salaries F.T.	\$0	\$79,250	\$79,250	\$20,000	\$99,250
G8110.103	Admin Salaries O.T.	\$0	\$0	\$0	\$0	\$0
G8110.104	Admin Salaries Longevity	\$0	\$941	\$941	\$0	\$941
G8110.109	Admin Sick Time Incentive Pay	\$0	\$500	\$500	\$0	\$500
G8110.200	Admin Equipment	\$0	\$500	\$500	\$2,000	\$2,500
G8110.421	Admin Postage	\$0	\$2,200	\$2,200	\$0	\$2,200
G8110.425	Admin Clothing Allowance	\$0	\$135	\$135	\$0	\$135
G8110.455	Admin Uniform Rental	\$0	\$0	\$0	\$0	\$0
G8110.480	Admin Special Services	\$0	\$600	\$600	\$0	\$600
G8110.490	Admin Office Supplies	\$0	\$750	\$750	\$0	\$750
G8120.101	Collection Salaries F.T.	\$0	\$91,990	\$91,990	\$20,000	\$111,990
G8120.103	Collection Salaries O.T.	\$0	\$1,200	\$1,200	\$0	\$1,200
G8120.104	Collection Salaries Longevity	\$0	\$2,200	\$2,200	\$0	\$2,200
G8120.109	Collection Sick Time Incentive Pay	\$0	\$425	\$425	\$0	\$425
G8120.200	Collection Equipment	\$0	\$9,050	\$9,050	\$0	\$9,050
G8120.4	Contractual Expense	\$0	\$0	\$0	\$1,000	\$1,000
G8120.420	Collection Janitorial Supplies	\$0	\$50	\$50	\$0	\$50
G8120.425	Collection Clothing	\$0	\$925	\$925	\$0	\$925
G8120.427	Collection Electric Service	\$0	\$8,000	\$8,000	\$0	\$8,000
G8120.463	Collection Comestibles	\$0	\$100	\$100	\$0	\$100
G8120.464	Collection Vehicle Maintenance	\$0	\$6,000	\$6,000	\$0	\$6,000
G8120.465	Collection Equipment Maintenance	\$0	\$2,750	\$2,750	\$0	\$2,750
G8120.466	Collection Pump Station Repairs	\$0	\$15,000	\$15,000	\$0	\$15,000
G8120.467	Collection Sewer Line Repairs	\$0	\$3,000	\$3,000	\$0	\$3,000
G8120.480	Collection Special Services	\$0	\$160	\$160	\$0	\$160
G8120.481	Collection Misc. Supplies	\$0	\$250	\$250	\$0	\$250
G8120.483	Collection Paving Materials	\$0	\$750	\$750	\$0	\$750
G8120.488	Collection Small Tools	\$0	\$500	\$500	\$0	\$500
G8120.491	Collection Chemicals	\$0	\$0	\$0	\$0	\$0
G8120.492	Collection Gasoline	\$0	\$10,335	\$10,335	\$0	\$10,335
SS8130.1	Treatment Personal Service	\$27,400	\$0	\$27,400	\$0	\$27,400
G8130.101	Treatment Salaries F.T.	\$0	\$158,050	\$158,050	\$25,000	\$183,050
G8130.103	Treatment Salaries O.T.	\$0	\$10,000	\$10,000	\$0	\$10,000
G8130.104	Treatment Salaries Longevity	\$0	\$3,600	\$3,600	\$0	\$3,600
G8130.109	Treatment Sick Leave Incentive Pay	\$0	\$300	\$300	\$0	\$300
G8130.200	Treatment Equipment	\$0	\$7,000	\$7,000	\$5,000	\$12,000
G8130.401	Treatment SPDES Permit Fee	\$0	\$7,500	\$7,500	\$55,000	\$62,500
G8130.409	Treatment Sludge Hauling Service	\$0	\$150,000	\$150,000	\$0	\$150,000
G8130.410	Treatment Grit Hauling & Tipping	\$0	\$3,600	\$3,600	\$0	\$3,600
G8130.413	Treatment Laboratory Service	\$0	\$3,500	\$3,500	\$0	\$3,500
G8130.420	Treatment Janitorial Supplies	\$0	\$600	\$600	\$0	\$600
G8130.421	Treatment Postage	\$0	\$300	\$300	\$0	\$300
G8130.424	Treatment Travel & Training	\$0	\$200	\$200	\$0	\$200
G8130.425	Treatment Clothing Allowance	\$0	\$640	\$640	\$0	\$640
G8130.426	Treatment Telephone	\$0	\$825	\$825	\$0	\$825
G8130.427	Treatment Electric Service	\$0	\$110,000	\$110,000	\$0	\$110,000
G8130.428	Treatment Gas Service	\$0	\$8,000	\$8,000	\$0	\$8,000
G8130.429	Treatment Water Service	\$0	\$3,000	\$3,000	\$0	\$3,000
G8130.437	Treatment Insurance	\$0	\$29,000	\$29,000	\$0	\$29,000
G8130.454	Treatment Equipment Rental	\$0	\$200	\$200	\$0	\$200
G8130.455	Treatment Uniform Rental	\$0	\$600	\$600	\$0	\$600
G8130.460	Treatment Dues & Memberships	\$0	\$150	\$150	\$0	\$150
G8130.461	Treatment Advertising	\$0	\$0	\$0	\$0	\$0
G8130.464	Treatment Vehicle Maintenance	\$0	\$300	\$300	\$0	\$300
G8130.465	Treatment Equipment Maintenance	\$0	\$11,500	\$11,500	\$0	\$11,500
G8130.470	Treatment Building Maintenance	\$0	\$600	\$600	\$0	\$600

**POTSDAM BUDGET ANALYSIS by ACCOUNT CODE  
WITH DETAIL**

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
G8130.480	Treatment Special Services	\$0	\$6,635	\$6,635	\$0	\$6,635
G8130.481	Treatment Misc. Supplies	\$0	\$400	\$400	\$0	\$400
G8130.482	Treatment Laboratory Supplies	\$0	\$800	\$800	\$0	\$800
G8130.488	Treatment Small Tools	\$0	\$600	\$600	\$0	\$600
G8130.490	Treatment Office Supplies	\$0	\$400	\$400	\$0	\$400
G8130.492	Treatment Gasoline	\$0	\$1,300	\$1,300	\$0	\$1,300
A8140.1	Personal Services	\$0	\$0	\$0	\$2,850	\$2,850
G8140.1	Personal Services	\$0	\$0	\$0	\$15,000	\$15,000
G8140.2	Equipment	\$0	\$0	\$0	\$5,000	\$5,000
A8140.4	Contractual Expense	\$0	\$0	\$0	\$2,000	\$2,000
G8140.4	Contractual Expense	\$0	\$0	\$0	\$10,000	\$10,000
	<b>TOTAL SEWAGE</b>	<b>\$27,400</b>	<b>\$757,161</b>	<b>\$784,561</b>	<b>\$162,850</b>	<b>\$947,411</b>
<b>SANITATION</b>						
A8160.1	Personal Services	\$0	\$0	\$0	\$5,000	\$5,000
A8160.4	Sanitary Landfill	\$350	\$0	\$350	\$2,700	\$3,050
A8170.1	Personal Services	\$0	\$0	\$0	\$5,000	\$5,000
A8170.101	Street Cleaning Salaries F.T.	\$0	\$41,043	\$41,043	\$0	\$41,043
A8170.103	Street Cleaning Salaries O.T.	\$0	\$300	\$300	\$0	\$300
A8170.104	Street Cleaning Salaries Longevity	\$0	\$1,100	\$1,100	\$0	\$1,100
A8170.109	Street Cleaning Sick Time Incentive Pay	\$0	\$75	\$75	\$0	\$75
A8170.2	Street Cleaning Equipment	\$0	\$0	\$0	\$0	\$0
A8170.425	Street Cleaning Clothing	\$0	\$125	\$125	\$0	\$125
A8170.464	Street Cleaning Vehicle Maintenance	\$0	\$3,700	\$3,700	\$0	\$3,700
A8170.465	Street Cleaning Equipment Maintenance	\$0	\$3,600	\$3,600	\$0	\$3,600
A8170.492	Street Cleaning Gasoline	\$0	\$2,550	\$2,550	\$0	\$2,550
G8189.4	Contractual Expense	\$0	\$0	\$0	\$30,000	\$30,000
M8260.421	Trash Postage	\$0	\$625	\$625	\$0	\$625
M8260.480	Trash Special Services	\$0	\$165,000	\$165,000	\$0	\$165,000
M8260.485	Trash Service Contracts	\$0	\$1,000	\$1,000	\$0	\$1,000
M8260.497	Trash Sticker Purchases	\$0	\$20,000	\$20,000	\$0	\$20,000
M8260.498	Village Trash Charges	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL SANITATION</b>	<b>\$350</b>	<b>\$239,118</b>	<b>\$239,468</b>	<b>\$42,700</b>	<b>\$282,168</b>
<b>WATER</b>						
SW8310.1	Admin Personal Services	\$6,000	\$0	\$6,000	\$0	\$6,000
F8310.101	Admin Salaries F.T.	\$0	\$79,250	\$79,250	\$20,000	\$99,250
F8310.103	Admin Salaries O.T.	\$0	\$0	\$0	\$0	\$0
F8310.104	Admin Salaries Longevity	\$0	\$941	\$941	\$0	\$941
F8310.109	Admin Sick Leave Incentive Pay	\$0	\$600	\$600	\$0	\$600
F8310.200	Admin Equipment	\$0	\$500	\$500	\$0	\$500
F8310.421	Admin Postage	\$0	\$3,200	\$3,200	\$0	\$3,200
F8310.424	Admin Travel & Training	\$0	\$250	\$250	\$0	\$250
F8310.425	Admin Clothing Allowance	\$0	\$180	\$180	\$0	\$180
F8310.461	Admin Advertising	\$0	\$0	\$0	\$0	\$0
F8310.480	Admin Special Services	\$0	\$600	\$600	\$0	\$600
F8310.485	Admin Bank Charges	\$0	\$1,200	\$1,200	\$0	\$1,200
F8310.490	Admin Office Supplies	\$0	\$800	\$800	\$0	\$800
F8320.1	Personal Services	\$0	\$0	\$0	\$27,000	\$27,000
F8320.4	Equipment	\$0	\$0	\$0	\$24,500	\$24,500
F8330.101	Purification Salaries F.T.	\$0	\$129,137	\$129,137	\$0	\$129,137
F8330.103	Purification Salaries O.T.	\$0	\$15,000	\$15,000	\$0	\$15,000
F8330.104	Purification Salaries Longevity	\$0	\$2,700	\$2,700	\$0	\$2,700
F8330.109	Purification Sick Leave Incentive Pay	\$0	\$325	\$325	\$0	\$325
F8330.200	Purification Equipment	\$0	\$20,000	\$20,000	\$4,000	\$24,000
F8330.413	Purification Laboratory Services	\$0	\$4,000	\$4,000	\$2,000	\$6,000
F8330.420	Purification Janitorial Supplies	\$0	\$400	\$400	\$0	\$400
F8330.421	Purification Postage	\$0	\$300	\$300	\$0	\$300
F8330.424	Purification Travel	\$0	\$200	\$200	\$0	\$200
F8330.425	Purification Clothing	\$0	\$575	\$575	\$0	\$575
F8330.426	Purification Telephone	\$0	\$1,700	\$1,700	\$0	\$1,700
F8330.427	Purification Electric Service	\$0	\$92,000	\$92,000	\$0	\$92,000
F8330.428	Purification Gas Service	\$0	\$13,000	\$13,000	\$0	\$13,000
F8330.429	Purification Sewer Rent	\$0	\$85,950	\$85,950	\$0	\$85,950
F8330.437	Purification Insurance	\$0	\$30,500	\$30,500	\$0	\$30,500
F8330.455	Purification Uniform Rental	\$0	\$450	\$450	\$0	\$450
F8330.460	Purification Dues & Memberships	\$0	\$200	\$200	\$0	\$200

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

WITH DETAIL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
F8330.461	Purification Advertising	\$0	\$400	\$400	\$0	\$400
F8330.464	Purification Vehicle Maintenance	\$0	\$250	\$250	\$0	\$250
F8330.465	Purification Equipment Maintenance	\$0	\$9,000	\$9,000	\$0	\$9,000
F8330.470	Purification Building Maintenance	\$0	\$1,000	\$1,000	\$0	\$1,000
F8330.480	Purification Special Services	\$0	\$4,000	\$4,000	\$0	\$4,000
F8330.481	Purification Misc. Supplies	\$0	\$200	\$200	\$0	\$200
F8330.488	Purification Small Tools	\$0	\$500	\$500	\$0	\$500
F8330.490	Purification Office Supplies	\$0	\$300	\$300	\$0	\$300
F8330.491	Purification Chemicals	\$0	\$49,000	\$49,000	\$0	\$49,000
F8330.492	Purification Gasoline	\$0	\$2,000	\$2,000	\$0	\$2,000
F8330.493	Purification EPC M & V	\$0	\$8,325	\$8,325	\$0	\$8,325
F8340.1	Personal Services	\$0	\$0	\$0	\$2,000	\$2,000
F8340.101	Transportation & Distribution Salaries F.T.	\$0	\$126,262	\$126,262	\$0	\$126,262
F8340.103	Transportation & Distribution Salaries O.T.	\$0	\$3,120	\$3,120	\$0	\$3,120
F8340.104	Transportation & Distribution Salaries Longev	\$0	\$2,600	\$2,600	\$0	\$2,600
F8340.109	Transportation & Distribution Sick Leave Ince	\$0	\$750	\$750	\$0	\$750
F8340.200	Transportation & Distribution Equipment	\$0	\$8,700	\$8,700	\$0	\$8,700
SW8340.2	Transportation & Distribution Cont. Expense	\$12,200	\$0	\$12,200	\$0	\$12,200
F8340.4	Contractual Expense	\$0	\$0	\$0	\$12,000	\$12,000
F8340.424	Transportation & Distribution Travel & Trainin	\$0	\$140	\$140	\$0	\$140
F8340.425	Transportation & Distribution Clothing	\$0	\$1,275	\$1,275	\$0	\$1,275
F8340.427	Transportation & Distribution Electricity	\$0	\$2,000	\$2,000	\$0	\$2,000
F8340.437	Transportation & Distribution Insurance	\$0	\$3,200	\$3,200	\$0	\$3,200
F8340.463	Transportation & Distribution Comestibles	\$0	\$250	\$250	\$0	\$250
F8340.464	Transportation & Distribution Vehicle Mainten	\$0	\$8,000	\$8,000	\$0	\$8,000
F8340.465	Transportation & Distribution Equipment Main	\$0	\$6,000	\$6,000	\$0	\$6,000
F8340.466	Transportation & Distribution Water Line Part	\$0	\$1,650	\$1,650	\$0	\$1,650
F8340.467	Transportation & Distribution Water Line Rep	\$0	\$4,000	\$4,000	\$0	\$4,000
F8340.480	Transportation & Distribution Special Services	\$0	\$150	\$150	\$0	\$150
F8340.481	Transportation & Distribution Misc. Supplies	\$0	\$300	\$300	\$0	\$300
F8340.482	Transportation & Distribution Water Meter Su	\$0	\$3,000	\$3,000	\$0	\$3,000
F8340.483	Transportation & Distribution Paving Materials	\$0	\$3,750	\$3,750	\$0	\$3,750
F8340.488	Transportation & Distribution Small Tools	\$0	\$250	\$250	\$0	\$250
F8340.490	Transportation & Distribution Office Supplies	\$0	\$100	\$100	\$0	\$100
F8340.491	Transportation & Distribution Chemicals	\$0	\$500	\$500	\$0	\$500
F8340.492	Transportation & Distribution Gasoline	\$0	\$12,300	\$12,300	\$0	\$12,300
<b>TOTAL WATER</b>		<b>\$18,200</b>	<b>\$747,230</b>	<b>\$765,430</b>	<b>\$91,500</b>	<b>\$856,930</b>
<b>COMMUNITY ENVIRONMENT</b>						
A8510.2	Equipment	\$0	\$0	\$0	\$500	\$500
A8510.4	Contractual Expense	\$0	\$0	\$0	\$2,800	\$2,800
A8560.2	Equipment	\$0	\$0	\$0	\$1,000	\$1,000
A8560.4	Contractual Expense	\$0	\$0	\$0	\$1,500	\$1,500
A8560.465	Trees Equipment Maintenance	\$0	\$500	\$500	\$0	\$500
A8560.480	Trees Special Services	\$0	\$7,000	\$7,000	\$0	\$7,000
<b>TOTAL COMMUNITY ENVIRONMENT</b>		<b>\$0</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$5,800</b>	<b>\$13,300</b>
<b>NATURAL RESOURCES</b>						
C8790.101	HydroElectric Salaries F.T.	\$0	\$64,029	\$64,029	\$0	\$64,029
C8790.103	HydroElectric Salaries O.T.	\$0	\$5,000	\$5,000	\$0	\$5,000
C8790.104	HydroElectric Salaries Longevity	\$0	\$1,218	\$1,218	\$0	\$1,218
C8790.109	HydroElectric Sick Time Incentive Pay	\$0	\$150	\$150	\$0	\$150
C8790.200	HydroElectric Equipment	\$0	\$1,800	\$1,800	\$0	\$1,800
C8790.425	HydroElectric Clothing Allowance	\$0	\$125	\$125	\$0	\$125
C8790.428	HydroElectric Gas Service	\$0	\$1,750	\$1,750	\$0	\$1,750
C8790.437	HydroElectric Insurance	\$0	\$18,000	\$18,000	\$0	\$18,000
C8790.461	HydroElectric Advertising	\$0	\$0	\$0	\$0	\$0
C8790.464	HydroElectric Vehicle Maintenance	\$0	\$250	\$250	\$0	\$250
C8790.465	HydroElectric Equipment Maintenance	\$0	\$2,000	\$2,000	\$0	\$2,000
C8790.470	HydroElectric Building Maintenance	\$0	\$200	\$200	\$0	\$200
C8790.480	HydroElectric Special Services	\$0	\$900	\$900	\$0	\$900
C8790.481	HydroElectric Misc. Supplies	\$0	\$0	\$0	\$0	\$0
C8790.486	HydroElectric Engineering Fees	\$0	\$0	\$0	\$0	\$0
C8790.488	HydroElectric Small Tools	\$0	\$0	\$0	\$0	\$0
C8790.490	HydroElectric Office Supplies	\$0	\$0	\$0	\$0	\$0
C8790.492	HydroElectric Gasoline	\$0	\$200	\$200	\$0	\$200
<b>TOTAL NATURAL RESOURCES</b>		<b>\$0</b>	<b>\$95,622</b>	<b>\$95,622</b>	<b>\$0</b>	<b>\$95,622</b>

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

WITH DETAIL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
<b>SPECIAL SERVICES</b>						
A8810.4	Cemeteries	\$2,000	\$0	\$2,000	\$0	\$2,000
<b>TOTAL SPECIAL SERVICES</b>		<b>\$2,000</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$2,000</b>
<b>EMPLOYEE BENEFITS</b>						
A9010.8	Retirement	\$28,000	\$140,000	\$168,000	\$25,000	\$193,000
B9010.8	Retirement	\$8,356	\$0	\$8,356	\$0	\$8,356
C9010.800	Retirement	\$0	\$4,900	\$4,900	\$0	\$4,900
DA9010.8	State Retirement	\$14,000	\$0	\$14,000	\$0	\$14,000
DB9010.8	State Retirement	\$14,000	\$0	\$14,000	\$0	\$14,000
F9010.800	Retirement	\$0	\$32,000	\$32,000	\$0	\$32,000
G9010.800	Retirement	\$0	\$32,000	\$32,000	\$5,000	\$37,000
A9015.800	Retirement - Police	\$0	\$132,000	\$132,000	\$5,000	\$137,000
A9030.8	Social Security	\$27,640	\$203,000	\$230,640	\$25,000	\$255,640
C9030.800	Social Security	\$0	\$4,878	\$4,878	\$0	\$4,878
DA9030.8	Social Security	\$24,000	\$0	\$24,000	\$0	\$24,000
DB9030.8	Social Security	\$28,000	\$0	\$28,000	\$0	\$28,000
F9030.800	Social Security	\$0	\$29,026	\$29,026	\$0	\$29,026
G9030.800	Social Security	\$0	\$27,348	\$27,348	\$5,000	\$32,348
A9040.800	Workmen's Compensation	\$0	\$55,000	\$55,000	\$14,000	\$69,000
C9040.800	Workers Compensation	\$0	\$4,500	\$4,500	\$0	\$4,500
F9040.800	Workers Compensation	\$0	\$17,000	\$17,000	\$0	\$17,000
G9040.800	Workers Compensation	\$0	\$13,000	\$13,000	\$5,000	\$18,000
A9045.800	Group Life Ins.	\$0	\$5,400	\$5,400	\$0	\$5,400
C9045.800	Group Life Insurance	\$0	\$175	\$175	\$0	\$175
DA9045.8	Substance Abuse	\$500	\$0	\$500	\$0	\$500
DB9045.8	Substance Testing	\$500	\$0	\$500	\$0	\$500
F9045.800	Group Life Insurance	\$0	\$1,200	\$1,200	\$0	\$1,200
G9045.800	Group Life Insurance	\$0	\$1,200	\$1,200	\$0	\$1,200
A9050.8	Unemployment Insurance	\$300	\$0	\$300	\$3,000	\$3,300
DB9050.8	Unemployment Insurance	\$0	\$0	\$0	\$0	\$0
G9050.8	Unemployment Insurance	\$0	\$0	\$0	\$1,000	\$1,000
A9055.8	Disability Insurance	\$800	\$0	\$800	\$300	\$1,100
B9055.8	Disability Insurance CEO	\$150	\$0	\$150	\$0	\$150
DA9055.8	Disability Insurance	\$500	\$0	\$500	\$0	\$500
A9060.8	Hospital Insurance	\$87,000	\$615,000	\$702,000	\$100,000	\$802,000
C9060.800	Health Insurance	\$0	\$12,500	\$12,500	\$0	\$12,500
DA9060.8	Hospital Insurance	\$92,135	\$0	\$92,135	\$0	\$92,135
DB9060.8	Hospital Insurance	\$92,134	\$0	\$92,134	\$0	\$92,134
F9060.800	Health Insurance	\$0	\$87,300	\$87,300	\$20,000	\$107,300
G9060.800	Health Insurance	\$0	\$95,000	\$95,000	\$35,000	\$130,000
A9060.801	Pharmacy & Dental	\$0	\$230,000	\$230,000	\$0	\$230,000
C9060.801	Pharmacy & Dental	\$0	\$5,000	\$5,000	\$0	\$5,000
F9060.801	Pharmacy & Dental	\$0	\$46,000	\$46,000	\$0	\$46,000
G9060.801	Pharmacy & Dental	\$0	\$52,000	\$52,000	\$0	\$52,000
A9080.800	27th Payroll	\$0	\$0	\$0	\$0	\$0
A9089.8	Benefits Longevity	\$2,770	\$0	\$2,770	\$0	\$2,770
DA9089.8	Compensated Absences	\$40,000	\$0	\$40,000	\$0	\$40,000
DB9089.8	Compensated Absences	\$5,000	\$0	\$5,000	\$0	\$5,000
G9189.000	FSA Administration	\$0	\$75	\$75	\$0	\$75
A9189.800	FSA Administration	\$0	\$750	\$750	\$1,800	\$2,550
F9189.800	FSA Administration	\$0	\$125	\$125	\$0	\$125
A9600.000	Trans to EDZ Program	\$0	\$40,000	\$40,000	\$0	\$40,000
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$465,785</b>	<b>\$1,886,377</b>	<b>\$2,352,162</b>	<b>\$245,100</b>	<b>\$2,597,262</b>
<b>DEBT SERVICE</b>						
A9501.9	Principal Interest	\$0	\$0	\$0	\$30,000	\$30,000
F9501.9	Debt Service - Principal Interest	\$0	\$0	\$0	\$85,000	\$85,000
G9501.9	Debt Service - Principal Interest	\$0	\$0	\$0	\$110,000	\$110,000
B9710.6	Arena Bond Repayment	\$32,189	\$0	\$32,189	\$0	\$32,189
DA9710.6	Bond Repayment	\$0	\$0	\$0	\$0	\$0
DB9710.6	Bond Repayment	\$0	\$0	\$0	\$0	\$0
A9710.601	Arena Bonding Principal	\$0	\$35,925	\$35,925	\$0	\$35,925
C9710.601	Serial Bonds - Principal	\$0	\$120,000	\$120,000	\$0	\$120,000
G9710.601	Serial Bonds - Principal	\$0	\$250,000	\$250,000	\$0	\$250,000
A9710.701	Arena Bond- Interest	\$0	\$28,453	\$28,453	\$0	\$28,453
C9710.701	Serial Bonds - Interest	\$0	\$155,244	\$155,244	\$0	\$155,244

**POTSDAM BUDGET ANALYSIS by ACCOUNT CODE  
WITH DETAIL**

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
SS9720.6	Bond Repayment	\$1,000	\$0	\$1,000	\$0	\$1,000
F9720.601	Plant Renovation Bonds - Principal	\$0	\$37,000	\$37,000	\$0	\$37,000
F9720.701	Plant Renovation Bonds - Interest	\$0	\$13,116	\$13,116	\$0	\$13,116
F9785.600	WTP EPC Lease- principal	\$0	\$48,484	\$48,484	\$0	\$48,484
F9785.601	Water Tower Lease	\$0	\$112,888	\$112,888	\$0	\$112,888
F9785.700	WTP EPC Lease- interest	\$0	\$14,288	\$14,288	\$0	\$14,288
SW9789.6	Capital Improv. Repayment	\$4,155	\$0	\$4,155	\$0	\$4,155
	<b>TOTAL DEBT SERVICE</b>	<b>\$37,344</b>	<b>\$815,398</b>	<b>\$852,742</b>	<b>\$225,000</b>	<b>\$1,077,742</b>
<b>INTERFUND TRANSFERS</b>						
DA9950.9	Capital Project Fund	\$14,000	\$0	\$14,000	\$0	\$14,000
C9950.901	Transfer to General Fund	\$0	\$100,000	\$100,000	\$0	\$100,000
F9950.904	Transfer to Tower Repair Resv.	\$0	\$10,000	\$10,000	\$0	\$10,000
F9950.906	Transfer to Capital Reserve	\$0	\$0	\$0	\$0	\$0
A9950.908	Trans to Accrued Payroll	\$0	\$8,000	\$8,000	\$0	\$8,000
	Air Pack Reserve	\$0	\$4,000	\$4,000	\$0	\$4,000
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$14,000</b>	<b>\$122,000</b>	<b>\$136,000</b>	<b>\$0</b>	<b>\$136,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$3,108,106</b>	<b>\$9,018,222</b>	<b>\$12,126,328</b>	<b>\$1,554,933</b>	<b>\$13,681,261</b>
<b>ESTIMATED REVENUES</b>						
<b>REAL PROPERTY TAXES AND TAX ITEMS</b>						
A1001.000	Property Taxes	\$360,805	\$2,666,664	\$3,027,469	\$599,588	\$3,627,057
DA1001	Property Taxes	\$726,925	\$0	\$726,925	\$0	\$726,925
DB1001	Property Taxes	\$58,124	\$0	\$58,124	\$0	\$58,124
SF1001	Property Taxes	\$196,440	\$0	\$196,440	\$0	\$196,440
SL1001	Property Taxes	\$2,900	\$0	\$2,900	\$0	\$2,900
SS1001	Property Taxes	\$21,869	\$0	\$21,869	\$0	\$21,869
SW1001	Property Taxes	\$21,095	\$0	\$21,095	\$0	\$21,095
A1081	Payment In Lieu Of Taxes	\$685	\$7,000	\$7,685	\$0	\$7,685
A1090.000	Interest & Penalty	\$0	\$25,000	\$25,000	\$9,000	\$34,000
	<b>TOTAL REAL PROPERTY TAXES AND TAX ITEMS</b>	<b>\$1,388,842</b>	<b>\$2,698,664</b>	<b>\$4,087,506</b>	<b>\$608,588</b>	<b>\$4,696,094</b>
<b>NON PROPERTY TAXES</b>						
A1120.000	Sales Tax	\$0	\$1,125,000	\$1,125,000	\$200,000	\$1,325,000
DB1120	County Sales Tax	\$543,200	\$0	\$543,200	\$0	\$543,200
A1130.000	Utility Tax	\$0	\$130,000	\$130,000	\$23,000	\$153,000
A1170.000	Franchise Fees	\$0	\$70,000	\$70,000	\$0	\$70,000
B1170	Cable Franchise Fee	\$50,000	\$0	\$50,000	\$0	\$50,000
	<b>TOTAL NON PROPERTY TAXES</b>	<b>\$593,200</b>	<b>\$1,325,000</b>	<b>\$1,918,200</b>	<b>\$223,000</b>	<b>\$2,141,200</b>
<b>GENERAL GOVERNMENT</b>						
A1232	Tax Collector Fees	\$17,000	\$0	\$17,000	\$0	\$17,000
A1255	Town Clerk Fees	\$5,000	\$150	\$5,150	\$100	\$5,250
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$22,000</b>	<b>\$150</b>	<b>\$22,150</b>	<b>\$100</b>	<b>\$22,250</b>
<b>PUBLIC SAFETY</b>						
A1520.000	Police Fees	\$0	\$300	\$300	\$50	\$350
A1550	Dog Impoundment Fees	\$1,000	\$0	\$1,000	\$0	\$1,000
A1589	Public Safety Income	\$0	\$0	\$0	\$5,000	\$5,000
	<b>TOTAL PUBLIC SAFETY</b>	<b>\$1,000</b>	<b>\$300</b>	<b>\$1,300</b>	<b>\$5,050</b>	<b>\$6,350</b>
<b>HEALTH</b>						
A1601.000	Health Fees	\$0	\$14,000	\$14,000	\$250	\$14,250
	<b>TOTAL HEALTH</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$250</b>	<b>\$14,250</b>
<b>TRANSPORTATION</b>						
A1710.000	Public Works Fees	\$0	\$500	\$500	\$0	\$500
A1720.000	Mowing Fees	\$0	\$700	\$700	\$0	\$700
A1741.000	Parking Meters	\$0	\$29,000	\$29,000	\$0	\$29,000
A1770.000	Airport (Hangars)	\$0	\$9,000	\$9,000	\$0	\$9,000
A1770.001	Airport Landing Fees	\$0	\$3,400	\$3,400	\$0	\$3,400
A1770.003	Airport Fuel Sales	\$0	\$60,000	\$60,000	\$0	\$60,000
	<b>TOTAL TRANSPORTATION</b>	<b>\$0</b>	<b>\$102,600</b>	<b>\$102,600</b>	<b>\$0</b>	<b>\$102,600</b>
<b>CULTURE AND RECREATION</b>						
A2001.000	Parks & Recreation	\$0	\$105,000	\$105,000	\$100	\$105,100
A2001.001	Recreation - Other Programs	\$0	\$7,500	\$7,500	\$0	\$7,500
A2001.002	Recreation-Concession	\$0	\$3,500	\$3,500	\$0	\$3,500
A2001.003	Recreation- Events	\$0	\$3,500	\$3,500	\$0	\$3,500
A2089	Art Show Receipts	\$0	\$0	\$0	\$250	\$250
A2090.000	Museum Earnings	\$0	\$1,200	\$1,200	\$0	\$1,200



POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

WITH DETAIL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
<b>TOTAL CULTURE AND RECREATION</b>		<b>\$0</b>	<b>\$120,700</b>	<b>\$120,700</b>	<b>\$350</b>	<b>\$121,050</b>
<b>HOME AND COMMUNITY SERVICES</b>						
A2110	Zoning Fees	\$0	\$0	\$0	\$2,000	\$2,000
B2115	Building Inspector Fees	\$5,000	\$0	\$5,000	\$0	\$5,000
G2120.000	Sewer Rents	\$0	\$1,179,216	\$1,179,216	\$292,000	\$1,471,216
SS2120	Sewer Rents	\$5,000	\$0	\$5,000	\$0	\$5,000
G2121.000	Sewer Rents - Water Fund	\$0	\$85,950	\$85,950	\$0	\$85,950
G2122.000	Service Charges	\$0	\$1,121	\$1,121	\$0	\$1,121
G2123.000	Sewer Rent- Previous	\$0	\$21,000	\$21,000	\$0	\$21,000
G2128.000	Interest & Penalty	\$0	\$4,401	\$4,401	\$7,000	\$11,401
F2140.000	Metered Water Sales	\$0	\$1,245,386	\$1,245,386	\$0	\$1,245,386
M2140.000	Interest & Penalty	\$0	\$163,000	\$163,000	\$0	\$163,000
SW2140	Metered Sales	\$1,200	\$0	\$1,200	\$0	\$1,200
F2141.000	Metered Sales Previous	\$0	\$21,000	\$21,000	\$0	\$21,000
F2142	Unmetered Water Sales	\$0	\$0	\$0	\$180,000	\$180,000
F2144.000	Service Charges	\$0	\$1,200	\$1,200	\$9,500	\$10,700
F2148.000	Interest & Penalty	\$0	\$6,000	\$6,000	\$5,000	\$11,000
M2160.000	Rents for Service	\$0	\$3,200	\$3,200	\$0	\$3,200
M2169.000	Sticker Sales	\$0	\$20,000	\$20,000	\$0	\$20,000
C2193.000	Sale of Power	\$0	\$517,582	\$517,582	\$0	\$517,582
<b>TOTAL HOME AND COMMUNITY SERVICES</b>		<b>\$11,200</b>	<b>\$3,269,056</b>	<b>\$3,280,256</b>	<b>\$495,500</b>	<b>\$3,775,756</b>
<b>EDUCATION</b>						
A2229.000	Other Gen Sve - STOP DWI	\$0	\$250	\$250	\$0	\$250
A2230.000	Other Service - Police	\$0	\$1,500	\$1,500	\$0	\$1,500
<b>TOTAL EDUCATION</b>		<b>\$0</b>	<b>\$1,750</b>	<b>\$1,750</b>	<b>\$0</b>	<b>\$1,750</b>
<b>PUBLIC SAFETY</b>						
A2262	Fire Prot. Other Gov't	\$0	\$0	\$0	\$35,125	\$35,125
<b>TOTAL PUBLIC SAFETY</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,125</b>	<b>\$35,125</b>
<b>TRANSPORTATION</b>						
A2301.000	Sidewalk Reimbursements	\$0	\$6,000	\$6,000	\$0	\$6,000
A2302.000	Snow Charges - Other Gov'ts	\$0	\$95,000	\$95,000	\$0	\$95,000
<b>TOTAL TRANSPORTATION</b>		<b>\$0</b>	<b>\$101,000</b>	<b>\$101,000</b>	<b>\$0</b>	<b>\$101,000</b>
<b>CULTURE AND RECREATION</b>						
A2350	Recreation	\$0	\$0	\$0	\$12,000	\$12,000
A2352.000	Town Aid for Museum	\$0	\$13,800	\$13,800	\$0	\$13,800
A2353.000	Town - Joint Recreation	\$0	\$152,180	\$152,180	\$0	\$152,180
A2353.001	Town- Arena Debt Service	\$0	\$32,189	\$32,189	\$0	\$32,189
A2354.000	Recreation-Other Towns	\$0	\$8,000	\$8,000	\$0	\$8,000
<b>TOTAL CULTURE AND RECREATION</b>		<b>\$0</b>	<b>\$206,169</b>	<b>\$206,169</b>	<b>\$12,000</b>	<b>\$218,169</b>
<b>HOME AND COMMUNITY SERVICES</b>						
A2389.000	Services for Comm. Develop.	\$0	\$200,000	\$200,000	\$0	\$200,000
<b>TOTAL HOME AND COMMUNITY SERVICES</b>		<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$200,000</b>
<b>USE OF MONEY AND PROPERTY</b>						
A2401	Interest & Earnings	\$10,032	\$15,000	\$25,032	\$100	\$25,132
B2401	Class Interest	\$1,650	\$0	\$1,650	\$0	\$1,650
C2401.000	Interest on Earnings	\$0	\$3,000	\$3,000	\$0	\$3,000
DA2401	Class Interest	\$2,010	\$0	\$2,010	\$0	\$2,010
DB2401	Class Interest	\$2,010	\$0	\$2,010	\$0	\$2,010
F2401.000	Interest on Earnings	\$0	\$1,500	\$1,500	\$2,000	\$3,500
G2401.000	Interest on Earnings	\$0	\$2	\$2	\$100	\$102
M2401.000	Interest Income	\$0	\$425	\$425	\$0	\$425
SS2401	Interest on CD	\$31	\$0	\$31	\$0	\$31
SW2401	Class Interest	\$61	\$0	\$61	\$0	\$61
A2410.000	Tower Rental	\$0	\$41,500	\$41,500	\$0	\$41,500
A2410.001	Community Room	\$0	\$300	\$300	\$0	\$300
A2410.002	Library Lease Charges	\$0	\$12,275	\$12,275	\$0	\$12,275
<b>TOTAL USE OF MONEY AND PROPERTY</b>		<b>\$15,794</b>	<b>\$74,002</b>	<b>\$89,796</b>	<b>\$2,200</b>	<b>\$91,996</b>
<b>LICENSES AND PERMITS</b>						
A2530	G/C Lic & Fees	\$0	\$0	\$0	\$20	\$20
A2540	Bingo Fees	\$1,800	\$0	\$1,800	\$0	\$1,800
A2544	Dog Licenses	\$4,500	\$0	\$4,500	\$0	\$4,500
A2545.000	Licenses & Permits	\$0	\$300	\$300	\$0	\$300
A2590.000	Building Permits	\$0	\$45,000	\$45,000	\$0	\$45,000
A2590.001	Rental Inspection Fees	\$0	\$13,000	\$13,000	\$0	\$13,000

POTSDAM BUDGET ANALYSIS by ACCOUNT CODE

WITH DETAIL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	Potsdam T&V Total	Village of Norwood 2010-2011	Community Total
A2590.002	Fire Inspections-CEO	\$0	\$3,000	\$3,000	\$0	\$3,000
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$6,300</b>	<b>\$61,300</b>	<b>\$67,600</b>	<b>\$20</b>	<b>\$67,620</b>
<b>FINES AND FORFEITURES</b>						
A2610	Justice Court Fees	\$57,000	\$125,000	\$182,000	\$200	\$182,200
A2610.001	Clerks Fee - Tow Bills	\$0	\$300	\$300	\$0	\$300
A2615	DWI - County	\$0	\$0	\$0	\$600	\$600
<b>TOTAL FINES AND FORFEITURES</b>		<b>\$57,000</b>	<b>\$125,300</b>	<b>\$182,300</b>	<b>\$800</b>	<b>\$183,100</b>
<b>SALES OF PROPERTY AND COMPENSATION FOR LOSS</b>						
A2650.000	Sale of Scrap	\$0	\$500	\$500	\$0	\$500
F2650.000	Sale of Scrap	\$0	\$750	\$750	\$0	\$750
A2655.000	Minor Sales	\$0	\$500	\$500	\$50	\$550
F2655.000	Minor Sales	\$0	\$1,500	\$1,500	\$0	\$1,500
G2655.000	Minor Sales	\$0	\$8,750	\$8,750	\$0	\$8,750
A2665.000	Sale of Equipment	\$0	\$15,000	\$15,000	\$0	\$15,000
A2680	Insurance Recoveries	\$0	\$0	\$0	\$100	\$100
A2690	Reimbursements	\$0	\$0	\$0	\$100	\$100
<b>TOTAL SALES OF PROPERTY AND COMPENSATION FOR LOSS</b>		<b>\$0</b>	<b>\$27,000</b>	<b>\$27,000</b>	<b>\$250</b>	<b>\$27,250</b>
<b>MISCELLANEOUS</b>						
A2701	County Dog Surplus Prior Year	\$1,100	\$0	\$1,100	\$100	\$1,200
A2704.001	Electrical Charge - Gazebo	\$0	\$200	\$200	\$0	\$200
A2705	Gifts & Donations Clarkson College	\$4,100	\$30,000	\$34,100	\$0	\$34,100
A2707.000	Gifts & Donations - Police	\$0	\$100	\$100	\$0	\$100
A2708.000	Gifts & Donations- K-9	\$0	\$0	\$0	\$0	\$0
B2770	Permit-Junk Fire Scrap&Code	\$300	\$0	\$300	\$0	\$300
A2771.000	Museum- unclassified	\$0	\$1,000	\$1,000	\$0	\$1,000
<b>TOTAL MISCELLANEOUS</b>		<b>\$5,500</b>	<b>\$31,300</b>	<b>\$36,800</b>	<b>\$100</b>	<b>\$36,900</b>
<b>STATE AID</b>						
A3001	State Revenue Sharing	\$120,000	\$121,492	\$241,492	\$15,000	\$256,492
A3005	Mortgage Tax County	\$90,000	\$35,000	\$125,000	\$5,000	\$130,000
B3089	Sales Tax	\$240,000	\$0	\$240,000	\$0	\$240,000
A3090.000	State Aid - Railroad	\$0	\$10,241	\$10,241	\$0	\$10,241
A3501.000	State Aid - CHIPS	\$0	\$70,634	\$70,634	\$40,000	\$110,634
DB3501	Consolidated Highway	\$200,000	\$0	\$200,000	\$0	\$200,000
A3820.000	State Aid - Youth	\$0	\$6,827	\$6,827	\$700	\$7,527
A3821.000	State Aid - Juvenile Officer	\$0	\$0	\$0	\$0	\$0
A4960.001	RDS Subsidy	\$0	\$25,000	\$25,000	\$0	\$25,000
A4	Code Compliance Grant	\$0	\$13,500	\$13,500	\$0	\$13,500
<b>TOTAL STATE AID</b>		<b>\$650,000</b>	<b>\$282,694</b>	<b>\$932,694</b>	<b>\$60,700</b>	<b>\$993,394</b>
<b>INTERFUND TRANSFERS</b>						
A5031.004	Interfund from Hydro	\$0	\$100,000	\$100,000	\$0	\$100,000
A0910	Appropriated Fund Balance	\$195,700	\$280,000	\$475,700	\$49,900	\$525,600
B0910	Appropriated Fund Balance	\$60,070	\$0	\$60,070	\$0	\$60,070
DB0910	Appropriated Fund Balance	\$100,000	\$0	\$100,000	\$0	\$100,000
G0910	Appropriated Fund Balance	\$0	\$0	\$0	\$60,000	\$60,000
SS0910	Appropriated Fund Balance	\$1,500	\$0	\$1,500	\$0	\$1,500
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$357,270</b>	<b>\$380,000</b>	<b>\$737,270</b>	<b>\$109,900</b>	<b>\$847,170</b>
<b>TOTAL REVENUES</b>		<b>\$3,108,106</b>	<b>\$9,020,985</b>	<b>\$12,129,091</b>	<b>\$1,553,933</b>	<b>\$13,683,024</b>

# APPENDIX B – LIST OF TOWN AND VILLAGE OWNED PROPERTY

Town and Village Owned Property				
Owner	Parcel ID	Street Name	Total AV	Property Use
Village of Potsdam	64.042-2-33	35 Clough St	4,800	Vacant Residential Lot
	64.050-4-7	24 Walnut St	5,700	Vacant Residential Lot
	64.059-11-25	2 Park St	250,000	Museum
	64.060-2-27.111	Pioneer Dr	297,100	Industrial Park
	64.042-4-20	115, 120 Lower Cherry	1,630,000	Sewage Plant
	64.050-1-17	37 Clough St	8,900	Vacant Residential Lot
	64.050-5-1	93 Lower Cherry St	50,700	Sewage Plant
	64.050-5-47	Lower Cherry St	3,300	Vacant Lot
	64.057-1-19.1	43,43 1/2 Pine St	1,500,000	Pine Street Arena, Sandstone Park
	64.058-4-32.1	5 Raymond St	2,000,000	Water Treatment Plant & HydroElectric
	64.058-4-36.1	Raymond St	29,200	Village Park
	64.058-4-51	3 Island St	47,000	Village Park
	64.058-4-56	3 Elm St	106,000	Parking Lot
	64.058-4-62	8 Elm St	106,000	Parking Lot
	64.058-6-15.2	5 Mechanic St	3,600	Vacant Residential Lot
	64.059-5-16	1 Leroy St	27,000	Cubley Park
	64.059-11-10.1	2 Park St	1,500,000	Civic Center Complex
	64.059-11-11	42 Main St	382,000	Fire Station
	64.059-11-12.1	40 Main St	58,200	Parking Lot
	64.059-13-12	6 Waverly St	184,000	Parking Lot
	64.066-2-19.1	23 Maple St	28,700	Vacant Industrial Lot
	64.066-3-9	1 Island St	37,900	Fall Island Park
	64.066-3-10	5 Island St	3,013,200	Hydro Dam Lot
	64.066-5-2	23 Main St	59,100	Parking Lot
	64.066-5-4	3 Riverview Dr	94,000	Ives Park
	64.067-5-32	Cedar (off) St	5,100	Vacant old Water Towers
	64.073-2-1	81 Clarkson Ave	778,300	Water Tower
	65.001-2-31	221-229 Sh 11B, 142,	1,586,600	Village Airport
	65.003-1-38	Sh 11B	7,400	Village Dump
	65.053-1-8	194 Elm St	28,100	Village Airport
	64.050-4-30	21 Washington St	3,800	Vacant Residential Lot
	64.050-5-24	Riverside Dr	4,600	Vacant Residential Lot
	64.058-2-20	1 Maynard St	2,500	Vacant Residential Lot
	64.058-4-23.1	15 1/2 Market St	13,100	Parking Lot
	64.058-4-40.1	6 Raymond St	100,000	Parking Lot
	64.066-1-15	Maple St	11,600	Park
	64.066-5-3	31 Hamilton St	27,900	Urban Renewal
	64.067-8-3	29 Hamilton St	21,800	Urban Renewal
	64.068-4-1	198 Main St	3,700	Pump Station
	65.001-2-31./1	Hatch Rd	7,400	Hangar Leased
	65.001-2-31./3	Hatch Rd	16,400	Hangar Leased
65.001-2-31./4	Hatch Rd	2,700	Hangar Leased	
65.001-2-31./5	Hatch Rd	5,500	Hangar Leased	
<b>TOTAL TAV</b>			<b>14,052,900</b>	
Town of Potsdam	53.004-1-24	Sissonville Rd	1,100	Vacant Residential Lot
	64.059-12-20	18 Elm St	70,000	Future Site of Town [ ]
	79.004-1-12.12	CR 59 (OFF)	50,000	Gravel Pit
	52.002-2-30	Ireland Rd	9,600	Wood Lot
	53.058-1-1	Park St	1,000	Old Pumphouse Site vacant
	53.058-2-35	592 Sissonville Rd	41,000	Playground & Well [ ]
	53.058-4-1.1	118 Park St	500,000	Sewage Plant
	64.049-1-16	19 Madrid Ave	379,000	Highway Garage
	64.058-4-31	35 Market St	135,100	Town Hall
	53.002-2-2.1	Reynolds Rd	119,600	Town Dump
<b>TOTAL TAV</b>			<b>1,306,400</b>	



# **APPENDIX C – CODE SUB-COMMITTEE INITIAL COMPARISON OF TOWN AND VILLAGE MUNICIPAL CODE**

**Note:**

The comparison table lists a code (1-4) in the first column to indicate, if the Village were to dissolve, if the specific law would:

1. No longer apply.
2. Need to be re-written as Town law, no substantive change, redefine as applicable within former Village boundary.
3. Need to be reconciled with existing Town law that is similar in nature.
4. Apply only to special districts - e.g., water rates.

Village of Potsdam Code				
"Coding" 1,2,3, or 4	Legislation/ Function	Chapter	Subsec tion	Notes:
3	Amusements	63		Village code refers to amusements which includes bowling billiards (maybe a circus or other activities w/ tents). IT IS MORE GENERAL IN APPLICATION THAN THE TOWN CODE.
2	Dogs & other animals	80		no substantive difference b/w village & town. Village has restrictions on types of animals (e.g. horses, sheep that can be kept, town has no such restrictions.
3	Flood Damage & Protections	98		There are no differences in either Village or Town code. Language is identical, as far as I could tell.
2 or 4	Peace & Good Order	124		These regulations refer to police powers. There's no such code in the Town. Assuming dissolution these provisions would need to be either a) rewritten as Town law or b) a Policing district created where current provisions would apply to former Village residents. i.e. apply to a special district.
2	Solid Waste	142		Beyond recycling (article IV) the village code is substantively different from the town code.
1			article IV	Same as Town
	Taxation	153		
1 or 2	utility tax		I	I'm not sure if a Town can charge a tax on a utility. If not then the law would no longer apply. If, however, a town can tax a utility, then the code would need revision and applied to town.
1	Business Investment Exemption		II	This exemption was eliminated.

Town of Potsdam Code			
Legislation/ Function	Chapter	Subsec tion	Notes:
Bingo & Games of Chance	45		language is specific to games of chance i.e. bingo specifically.
Dogs	54		
Flood Damage	68		
NA	NA		
GARBAGE, RUBBISH AND REFUSE	72		Chapter 89 Town Code: There is no waste transfer code in the Village code.
		II	Same as Village
Taxation	97		
na	na	na	There's no similar provision in the town code for a utility tax.
		VI	

2 Veterans exemption		III	
2 Age exemption		IV	
1 Termination of Village Status as Assessing unit		V	
1 or 2 Empire Zone Abatement		VI	1. if village dissolves, the Empire Zone may no longer exist. I'm unsure about this. 2. If village dissolves & it is still possible to maintain Empire Zone, then this section would need rewriting into Town law.
3 Increase in Veterans Tax Exemption		VII	No increase in the Veterans Exemption has been made in the town. 2.
2 Exemptions for Improvements		VIII	
1 administrative	4		
2 auctioneers	67		unique to village codes
4 electric services - municipal	84		plant & services
2 food serv processing	102		unique to vill codes,
2 peddlers/solicitors	128		merchant competition
3 rental housing safety	134		different definitions; 1800 rental units
2 trees	161		unique to village?

Veterans exemption		IV	
Age exemption		I	
na	na	na	
na	na	na	there's no Town Empire Zone
		IV & VIII	
Exemptions for Improvements		V	
			need to reconfigure
none			could be added
none			special district
none			how does the town handle this? relevant to town
none			need to be added
similarities	84		meshed together to account for differences
none			how does the town view trees?

2 or 3 vehicles & traffic	165		abandoned veh; truck routes	3
2 Bonfires	70	65	More allowed in the town; population density provisions can make this work	
3 Fair Housing	90	61		
3* see note Housing Standards	110	56; 49; 84	Village code is very detailed and in one section. Town code sections include electrical inspections; buildings unsafe; property maintenance and fire safety inspections	
3 Records - public access	132		not addressed in town code	
3 Swimming pools	149		not addressed in town code	
3 Zoning	180	110	work would be needed to mesh into one zoning code	
4 Fire districts			Purpose: Enforce procedures under NYS Fire Code; CEO's Appointment by board provision of Civil Service; Duties & Powers of CEO follow State Law; Penalties for Offense - \$250/wk; All reports, inspections, duties, records and reports follow NYS law.	
3 Sewer	87	1		
Hydrants	114	1		
		2		
		2	no obstructions w/10ft	
2 Taxi	156		Not in Town Code	
3 Unsafe buildings	72		similar language b/w village & town code	

roadways	102/86		only truck exclusions/fire lanes = Vehicles/Traffic; abandoned roads& specs
junkshops	79.2/79.7		storage of veh for salvage/car dealerships
motor veh.	84.3 F		
		138	1
		106	permits required for use
			2 water to be used only by fire dept & town employees
		49	

**Code Definitions:**

- 1 No longer would apply
- 2 Re-written as Town law, no substantive change, redefine as applicable within former Village boundary
- 3 Needs to be reconciled with existing Town law, that is similar in nature.
- 4 Applied to special districts - e.g., water rates

## **APPENDIX D – ASSETS**

Village and Town asset listings are available on the study website at the following link:

<http://www.cgr.org/potsdam/reports.aspx>

# **Potsdam Options Report: Report to the Community by the Dissolution Study Committee**

**June, 2011**

CGR Staff to the Committee:  
Charles Zettek, Project Director  
Jaime Saunders, Project Manager

1 South Washington Street  
Suite 400  
Rochester, NY 14614  
585.325.6360

90 State Street  
Suite 1436  
Albany, NY 12207  
518.432.9428

[www.cgr.org](http://www.cgr.org)



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## SECTION I: INTRODUCTION AND OVERVIEW OF KEY CONCEPTS

This document, referred to as the “Options Report,” is the second report to the community by the Potsdam Dissolution Study Committee (Committee). This report identifies and evaluates viable alternatives for delivering Village services through both potential shared service opportunities and in the event the Village of Potsdam dissolves. This report was prepared with technical assistance from the Center for Governmental Research (CGR).<sup>1</sup>

This is the second of three reports to the community during the dissolution study process. The Committee previously released a “What Exists Report,” which provided an overview of municipal services and financial information for the Village of Potsdam and the Town of Potsdam, New York.<sup>2</sup> The final of the Committee’s reports will be an integrated report that incorporates the first two reports and presents a proposed Dissolution Plan for the Village of Potsdam as requested by the Village Board. The proposed Dissolution Plan, after a public review, will be forwarded to the Village Board as part of the dissolution process. The Village Board has stated its intention to put a referendum on whether or not to dissolve the Village before the voters in the general Village election on November 8, 2011.

The primary goal of these three reports is to ensure that Village of Potsdam residents have the information to understand the implications of voting to dissolve the Village. An important related goal is to inform the greater Potsdam community about possible options to improve the delivery of municipal services. **Thus, this effort, while focused on the Village, is in effect a proactive future planning exercise for the greater Potsdam community.** As such, the Committee is following a completely open process to ensure that the perspectives of all constituents are factored into this report so that it addresses the vibrant diversity of our community.

The Dissolution Study Committee consists of the following members:

**Village Representatives:** Michele Arnold; Tim Connolly; Ruth Garner; Cindy Goliber; Eleanor Hopke; Alexandra Jacobs; Mark Lee; Rose Rivezzi; Will Siegfried; and Steve Warr.

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<sup>1</sup> CGR is a nonpartisan, nonprofit consulting firm that works with local governments and nonprofit organizations throughout NYS. More information can be found at [www.cgr.org](http://www.cgr.org)

<sup>2</sup> The “What Exists Report” is available on the dissolution study website: [www.cgr.org/potsdam](http://www.cgr.org/potsdam)

**Town Representatives:** Jack McGuire; Dan Parker; Mario Pusateri; Marie Regan; and Mike Zagrobelny.

The Village of Potsdam requested and received a grant to support this study from the New York State Department of State under the Local Government Efficiency Grant (LGE) program.<sup>3</sup>

## Process for Developing Options

The Options in this report were prepared by six Dissolution Study sub-committees following months of public input, data collection and review. The selected options outlined in this report will become the basis of the Committee's Dissolution Plan which will be submitted to the Village Board this summer.

## Why Review Different Options

The required Dissolution Plan must provide specific details about what will happen if Village voters vote to dissolve the Village. If the Village in fact dissolves, the Town of Potsdam will become responsible for providing all local government services to the former Village, whereas under the current governance model, the Village government provides some services and the Town provides some services. As can be imagined, there are a multitude of possible service options for providing services within the Village. However, the Plan has to identify a specific set of recommended options so that voters understand what can reasonably be projected to happen if the Village dissolves. Whatever options are recommended will determine projected service levels, costs and tax rates for the future.

Accordingly, each sub-committee discussed a series of possible options and then selected a recommended option that it could endorse as the basis for the Dissolution Plan. The sub-committees also identified opportunities for shared services between the Village and Town that could be pursued if the Village does not dissolve. Based upon the options that the sub-committees selected as the basis for the Dissolution Plan, CGR created fiscal impact models to determine the projected new tax levy and resulting change to the current taxpayers in the Village of Potsdam, Town-Outside-Village (TOV), and the Village of Norwood. The results of this fiscal modeling are presented in Section II.

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<sup>3</sup> Contract No. T-098824

## ***What the Plan Cannot Anticipate***

The Committee, in preparing the Dissolution Plan, can project the effect on the structure of local government of reducing from two entities into one. However, the Dissolution Plan cannot project decisions future elected leaders will make regarding levels of service to be provided. The Committee's Dissolution Plan can only reflect its own judgment about what options would best serve the community if the Village dissolves.

The Dissolution Plan sets the policy and operational expectations if the Village dissolves. It is not intended to be a highly detailed transition implementation document. Detailed implementation would be worked out between the two boards during the 13 month transition period if Village voters vote to dissolve.

## ***Who will be affected by the Plan***

If the Village dissolves, it will have service and financial affects on far more than the properties and residents within the Village limits. The Dissolution Plan will ultimately impact:

- Village of Potsdam (VOP) residents, businesses, and institutions
- Village of Potsdam taxpayers
- Users of Village services
- Town outside Village (TOV) residents, businesses, taxpayers
- Village of Norwood residents, businesses, taxpayers
- Current Village and Town employees
- Plus – the physical environment depending on decisions about municipal facilities and infrastructure

## ***What will be affected by the Plan***

The Dissolution Plan is a road map, if the Village of Potsdam dissolves, to guide future elected leaders. The Dissolution Plan addresses:

- What services will be provided
- How services will be provided
- The fiscal (cost) impact of those services
- The property tax impact of those services

**In summary – the Committee selected options that it believes strikes the right balance between service delivery and cost if the Village dissolves.**

## ***Importance of Public Input***

The public is encouraged to provide comments and suggestions about this Options Report by attending an upcoming public presentation or Committee meeting, by submitting written comments to the Committee, or by using the comment form on the project website ([www.cgr.org/potsdam](http://www.cgr.org/potsdam)).

Following review of the Options Report and the public comment process, the Committee will draft the formal proposed Dissolution Plan, which will once again be open for public review and input before the Committee commits to a final Plan to submit to the Village Board.

## **Report Format**

This Options Report documents the decisions made by the Committee into four separate sections:

**Section I: Introduction and Overview of Key Concepts**

**Section II: Summary and Fiscal Impact of Selected Dissolution Options**

**Section III: Sub-Committee Reports - Discussions of Dissolution and Shared Service Options by Functional Area**

**Section IV: Additional Considerations**

# **OVERVIEW OF KEY CONCEPTS FOR DEVELOPING OPTIONS SELECTED FOR THE DISSOLUTION PLAN**

## **How Local Tax Rates Are Applied**

Residents in the Town of Potsdam are subject to different tax rates as a result of where they live and own property, (i.e. in the Village of Potsdam, Village of Norwood, or in the Town-Outside-Village area (TOV)), and the corresponding services they receive. Village residents are taxed both a Town wide tax for Town wide services and a Village tax for services associated with the services and functions of Village government.

Residents who live outside of the Villages (TOV) pay the same Town wide tax as Village residents and pay separate TOV taxes for services provided by the Town outside of the Village (for example highway costs). Residents of the Villages and TOV are also subject to additional local taxes such as school, county, fire, sewer, water, and lighting. A comprehensive discussion of the local taxes and district fees paid is provided in the What Exists report.

## How Tax Rates are Calculated

Tax rates are the amount a taxpayer would be taxed, usually expressed as a rate per \$1,000 of a property's assessed valuation. The tax rate is determined by dividing a municipality's total tax levy by its total taxable assessed value (TAV), and multiplying it by \$1,000.

$$\text{TAX RATE} = \frac{\text{TOTAL TAX LEVY}}{\text{TOTAL TAXABLE ASSESSED VALUE}}$$

## Current Tax Levies

The tax levy (property tax) for the Village of Potsdam in 2010 was \$2,666,664 and \$1,087,730 for the Town wide general and Town wide highway funds. The Town-Outside-Village (TOV) residents also paid TOV taxes of \$300,427. The combined tax levy for the Village and Town, including all funds, was \$4,054,821.<sup>4</sup>

## Taxable Assessed Value

The Village and Town have different property valuations across which to spread their respective tax levies. The Taxable Assessed Value (TAV) of property within each municipality is the base by which the tax levy is shared across the community.

Currently the Village has a TAV of over \$172 million and the Town-outside- Village (TOV) has a TAV of nearly \$257 million. It is important to note that the figures shown are the taxable assessed values and does not include the property value for tax-exempt properties. However, both the Town and Village of Potsdam have nearly 100% equalization rates, meaning they are assessed fairly close to the approximate market value.<sup>5</sup>

<sup>4</sup> Figures include applied fund balance.

<sup>5</sup> The equalization rate is the state's measure of a municipality's level of assessment (LOA). This is the ratio of total assessed value (AV) to the municipality's total market

## Town-Outside-Village (TOV) Post-Dissolution

If the Village of Potsdam dissolves, the Town of Potsdam will continue to have both a Town-Outside-Village section and the Village of Norwood within the Town. The New Town<sup>6</sup> will continue to maintain its budget by making a distinction between the town wide services it provides to all town residents and for those services only provided, and charged to, the property-owners in the now larger Town-Outside-Village (TOV) portion of the New Town.

Figure 1



value (MV). The municipality determines the AV while the MV is estimated by the state (Source: NYS Office of Real Property Services).

<sup>6</sup> For the purposes of this report, "New Town" refers to the Town of Potsdam if the Village of Potsdam dissolves.



## Special Taxing Districts

As part of the Dissolution Plan, several services will be charged to property-owners within the boundary of the former Village. For example, a street lighting district is recommended to be created whereby only taxpayers within the lighting district would be charged this tax for the enhanced service. A special taxing district is not a governing body; rather it is a taxing mechanism to properties which receive additional services within the Town.

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

Current state legislation provides a Citizen Empowerment Tax Credit (CETC) to municipalities as an incentive when two local governments consolidate. This tax credit is written in state law as an annual appropriation, based on a prescribed formula of 15% of the combined property tax levy when the local governments consolidate.

If the Village of Potsdam 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 \$570,000 as shown in the following table, or a \$1.21 tax reduction per \$1,000 of assessed value.<sup>7</sup>

**Table 1**

<b>Calculating Citizen Empowerment Tax Credit (CETC) Incentive</b>	
Village Levy	\$2,666,664
Town Levy	\$1,145,854
Combined Tax Levies (excluding special district levies)	\$3,812,518
Incentive (15% of combined tax levies)	\$571,878
<b>Rounded Estimate Used in Calculations</b>	<b>\$570,000</b>
CETC tax rate reduction (per \$1,000 assessed value)	\$1.21

*Source: Calculated by CGR*

*Notes: Figures from FY 2010 budgets. Tax levies include applied fund balance. Tax rate reduction assumes 100% of incentive applied as tax relief.*

<sup>7</sup> By law, a minimum of 70% of CETC must be applied as a tax reduction. For the purposes of this study it is assumed 100% of CETC is applied as tax reduction.

Per the Committee’s request and State grant funding requirements the fiscal impacts for the options under dissolution will be presented with and without the CETC incentive.

## Definitions

A few key definitions are listed in Table 2 below in order to provide a common understanding of key terms used throughout this report.

**Table 2**

Term	Definition
<b>Tax Levy</b>	The amount of money raised by a specific government through taxes. For local governments, this means property taxes.
<b>Taxable Assessed Valuation (TAV)</b>	The size of the tax base from which a government raises property tax dollars. Can be listed by individual property (TAV per \$1,000) or by size of the total tax base in a specific community.
<b>Tax Rate</b>	The amount a taxpayer would be taxed, usually expressed as a rate per \$1,000 of a property’s assessed valuation. The tax rate is determined by dividing a municipality’s tax levy by its TAV.
<b>Town vs. Town-Outside-Village (TOV)</b>	The Town incorporates all properties (including the Villages), while the TOV consists only of the properties outside of the two Villages.
<b>CETC</b>	Citizen Empowerment Tax Credit annual incentive from New York State for consolidating governments (but not for shared services).
<b>New Town</b>	For the purposes of the report, distinguishes between the current Town (of TOV and the Villages of Potsdam and Norwood) and the new combined entity if the Village of Potsdam dissolved (of TOV and Village of Norwood).
<b>Cost Savings</b>	Money saved due to reducing expenses.
<b>Cost Shift</b>	Expenses remain, but who pays the expenses changes.
<b>Fund Balance</b>	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: <i>reserved</i> for specific purposes, or <i>unreserved</i> and therefore available to be used within the governmental fund.
<b>Special Taxing District</b>	Taxes which are applied to a sub-geographic area for specialized or enhanced services provided. For example, Fire Protection, street lighting, water and sewer service. These districts are a taxing mechanism (a way to collect taxes) and are not a new governing body.

## Assumptions Used for Projections

The fiscal impacts presented in this report include the following assumptions:

- In order to estimate the fiscal impact of Village dissolution, the Committee used 2010 fiscal year budget information for the Town and Village, which were the comparable fiscal years available at the start of the study.
- Tables in this report are projections only and are intended to show what taxes would be if the Village of Potsdam were to dissolve based upon service and cost changes recommended by the Committee.
- Fund balance is not applied in the projections because the future size of fund balances and how they would be used are subject to a high degree of uncertainty.

If the Village voters vote to dissolve the Village at the November 8, 2011 vote, the Village of Potsdam would continue operations and would not officially dissolve until December 31, 2012. Therefore, while the presented figures represent the best estimate of the fiscal impact of the Village dissolution, there is no guarantee what the actual tax rates will be in 2013 if the Village were dissolved because of the uncertainty inherent in trying to project future costs and revenues two years away.

## Reconciling Staff Differences between the Village and the Town

For most operations, merging Village and Town operations would be straightforward. However, the Town and Village have different staffing policies which affect most functional areas. This section outlines the Committee's consideration of these staff policy differences and its resulting recommendations.

The Village of Potsdam and the Town of Potsdam have different policies for defining full and part-time staff. In some functions, Village staff work 40 or 35 hours per week as full-time, while most Town positions (with the exception of Highway) are considered full-time at 30 hours per week. The two municipalities also have a few title differences for particular functions.

Employee benefits are similar between the two municipalities, but there are some cost differences in the overall costs of the plans and the amount of employee contribution required.

## ***Staffing recommendations favored by the Committee***

The Committee needed to decide how to reconcile these differences as the decisions would impact the Options in each of the functional areas. The Committee favored or confirmed the following approach:

- Village employees will have the opportunity for employment with the Town of Potsdam in accordance with the Town's staffing requirements and Civil Service law.
- If former Village positions become positions created by the New Town, the positions will be aligned with the current Town pay scale and associated benefits. If a similar position does not exist in the New Town, the former Village pay scale will apply.
- During the first year following the date of dissolution, former Village position titles, wages/salaries and benefits will be integrated into a unified Town employee schedule. The Town will place former Village positions into the classification that most closely fits the former title, but not necessarily the former wage.
- Village administration staff hours and salaries will remain at their current level, except 3 administrative clerical positions will be standardized to the Town titles at 30 hours/week;
- The Code Enforcement position from the Village will be decreased to match the 30 hour week of the Town Code department;
- Two Court Clerk positions will be reduced to 30 hour weeks to align with similar Town positions;
- If the Village dissolves, all current Village collective bargaining agreements will terminate when dissolution becomes effective. Town collective bargaining agreements would remain.

## **SECTION II: FISCAL IMPACT OF COMMITTEE RECOMMENDED DISSOLUTION PLAN**

This section presents the fiscal impact of one set of options collectively selected by the Committee. Details for each of the recommendations are provided in the sub-committee reports in Section III.

### **Committee Recommendations for the Dissolution Plan**

The following table is a summary of the Committee's recommendations for each major functional area. These recommendations are the basis for the fiscal impact models presented in this section.

Table 3

Summary of Committee Favored Options Under Dissolution		
Category	Action	Change Summary
Village Legislative/Elected	Removed	Reduce 5 elected positions
Village NYCOM Dues	Removed	Reduced membership fees/dues by \$1,000
Courts	Town wide	Reduce to 2 Justices; increased hours; Reduce 2 court clerk positions from 35 and 40 hrs/wk to 30 hr/wk Town schedule.
Exec/Finance/Municipal Staff	Town wide	Reduced wages (not benefits) 3 clerk and 1 cleaner positions from 35 hr/wk to 30 to match Town schedule.
Hydroelectric	Former Village water/hydroelectric district	Becomes part of a newly created Water/Hydroelectric district in the former Village.
Police	Town wide	Becomes town wide service.
DPW	TOV	* Most services stay the same; * Brush pick-up town wide with reduced frequency
Fire	Add Village to the Town Fire Protection District	* PVFD becomes separately incorporated entity and contracts with the Town to serve the Town wide Fire Protection District. * Increase \$20,000 to provide added pension contribution comparable to NYS
Airport	Town wide	No change
Community/Economic Develop	Town wide	Reduced by 1 FTE position.
Recreation	TOV	No change
Museum	TOV	No change
Code Enforcement	TOV	Reduce full-time code position to 30 hrs/wk to match Town schedule.
Facilities/Buildings	Town wide	No change
Codes and Ordinances	Town wide	Minimal. Codes would be reconciled during transition up to three years post dissolution.

## Projected Expense Change from Committee Favored Options

Based on Committee recommendations, the community as a whole will see a projected net savings of \$173,674 each year without including the Citizen Empowerment Tax Credit (CETC) incentive funds. These savings are the result of Committee recommended changes described by major functional area or service in the Table below, plus a \$20,000 increase in expenses as a result of a recommendation for increased fire retirement costs (further explained in the Fire sub-committee report in Section IV).

The specific cost savings and changes to specific budget lines are shown in more detail in the New Town budget projections included in Appendix A.

**Table 4**

<b>Dissolution Net Expense Change Summary</b>		
<b>Amount</b>	<b>Description</b>	
\$ (77,520)	Elimination of Village Board related expenses (inc. benefits)	
\$ (1,000)	Elimination of NYCOM dues	
\$ (20,167)	Reduced exp. from adjusted hours-4 admin. positions from 35 to 30 hr/wk	
\$ (10,000)	Reduced exp. From adjusted hours 2 court clerks to 30 hr/wk	
\$ (11,476)	Reduced exp. From adjusting CEO from 40 to 30 hr/wk	
\$ (73,511)	Elimination of 1 FTE in Economic Development dept (inc. benefits)	
\$ 20,000	Increase for Fire retirement costs	
<b>\$ (173,674)</b>	<b>Total Net Expenditure Change</b>	

## **Projected Revenue Changes if the Village Dissolves**

### **Gross Utilities Receipts Tax**

Towns are ineligible to collect Gross Utilities Receipts Tax (GURT). The Village of Potsdam current receives \$130,000 in GURT revenue, which the Town will be ineligible to receive. If the Village dissolves, utility-users in the former Village will also no longer be charged this tax on their utility bills, which is approximately 2% of their service costs. While the loss of GURT represents a loss of \$130,000 in revenues to the local municipality, the utility consumers in the former Village will experience an equivalent tax reduction.

### **Citizens Empowerment Tax Credit**

As discussed in Section I, current New York State legislation provides an annual incentive for local governments which have consolidated. The New Town would be eligible to receive the Citizens Empowerment Tax Credit (CETC) of approximately \$570,000 per year. At least 70% of CETC must be used for property tax reduction. The Dissolution Plan financial models presented in this report assumes 100% of the CETC is used for property tax reduction.

## **Tax Impact of Dissolution**

Based on Committee favored options, a detailed budget crosswalk was built using 2010 fiscal information that shows Town and Village costs, what costs would be saved when the Village dissolves, and what costs will be transferred to the Town budget from the former Village budget. The detailed crosswalk is provided in Appendix A.

## Current Tax Rates

As shown in the table below, excluding County, school and utility taxes, property-owners are paying the following tax rates per \$1,000 assessed value: Village of Potsdam \$17.67, Town-Outside-Village \$3.20 and Village of Norwood \$16.34. These rates include use of fund balance.

**Table 5**

<b>Potsdam: Current (2010) Village and Town Property Tax Rates,</b> per \$1,000 Assessed Value (includes use of Fund Balance)			
	<b>Village of Potsdam</b>	<b>TOV</b>	<b>Village of Norwood</b>
Townwide	\$2.25	\$2.25	\$2.25
Town-Outside General	-	-	-
Town-Outside Hwy	-	\$0.19	-
Village	\$15.43	-	\$14.09
Fire	-	\$0.76	-
<b>TOTAL</b>	<b>\$17.67</b>	<b>\$3.20</b>	<b>\$16.34</b>

*Source: St. Lawrence County Real Property Tax Service Agency*

*Notes: Reflects 2010 tax rates. Excludes special district taxes. Village of Norwood includes Town of Potsdam portion only.*

Based on the favored options under dissolution (outlined in detail in the sub-committee reports in Section IV of this report), the projected tax rates without the CETC incentive would be: Village of Potsdam \$12.31, Town-Outside-Village \$9.21 and Village of Norwood \$21.81. Applying the CETC would reduce each rate by \$1.21 as shown below. These rates do not include applied fund balance.



**Table 6**

<b>FISCAL IMPACT OF COMMITTEE FAVORED DISSOLUTION OPTIONS</b>			
Village and Town Property Tax Rates, per \$1,000 Assessed Value (Does Not Include Fund Balance)			
	<b>Former Village of Potsdam</b>	<b>Current TOV</b>	<b>Village of Norwood</b>
Townwide (A) and (DA)	\$7.72	\$7.72	\$7.72
Town-Outside General (B)	-	-	-
Town-Outside Hway (DB)	-	-	-
Village	-	-	\$14.09
Former Village Taxing Dist.	\$3.10	-	-
New TOV Fire Protection District	\$1.48	\$1.48	-
<b>TOTAL</b>	<b>\$12.30</b>	<b>\$9.20</b>	<b>\$21.81</b>
Impact of New CETC Tax Credit	\$1.21	\$1.21	\$1.21
<b>TOTAL w/ New CETC Tax Credit</b>	<b>\$11.09</b>	<b>\$7.99</b>	<b>\$20.60</b>

Source: Calculated by CGR

Notes: Does not include fund balance. CETC is Citizen Empowerment Tax Credit. Reflects 2010 tax rates. Village of Norwood includes Town of Potsdam portion.

The following table is a summary of the previous tax tables to assist in making comparisons of the fiscal impact upon dissolution.

**Table 7**

<b>Fiscal Impact Comparison Summary</b>			
	<b>Former Village of Potsdam</b>	<b>Current TOV</b>	<b>Village of Norwood</b>
Current (2010) Tax Rates	\$17.67	\$3.20	\$16.34
Committee Favored Options	\$12.30	\$9.20	\$21.81
Committee Favored Options with CETC	\$11.09	\$7.99	\$20.60

Notes: Options calculation does not include use of fund balance. To make an apples-to-apples comparison of options to current tax rates - current tax rates without use of fund balance would be: Village of Potsdam \$19.06; TOV \$4.58; and Village of Norwood \$17.35.

## ***How to Calculate Individual Town Taxes After Dissolution***

A property owner can calculate their projected Town property taxes after dissolution by obtaining their property assessed value (available on a property tax bill) and use the following formulas. The calculations are provided both with and without CETC in the calculation. It is important to note that these projections do NOT include county, school district or utility costs (water and sewer) that are based on user fees. A

comprehensive discussion of the local taxes and district fees paid is provided in the What Exists report.

***For current Town-Outside-Village residents:***

Without CETC:  $((\text{the property assessed value}) \div 1000) \times \$9.20 = \text{the projected tax bill.}$

With CETC:  $((\text{the property assessed value}) \div 1000) \times \$7.99 = \text{the projected tax bill.}$

***For current Village of Potsdam residents:***

Without CETC:  $((\text{the property assessed value}) \div 1000) \times \$12.30 = \text{the projected tax bill.}$

With CETC:  $((\text{the property assessed value}) \div 1000) \times \$11.09 = \text{the projected tax bill.}$

***For current Village of Norwood residents:***

Without CETC:  $((\text{the property assessed value}) \div 1000) \times \$21.81 = \text{the projected tax bill.}$

With CETC:  $((\text{Your property assessed value}) \div 1000) \times \$20.60 = \text{your projected tax bill.}$

## ***Tax Impact per Capita***

Tax impact on a per capita basis for the former Village of Potsdam would be \$130,000 in savings from the elimination of the Gross Utilities Receipts Tax (GURT) residents would no longer have to pay, for a \$13.17 savings per person per year.<sup>8</sup>

Based on the proposed dissolution plan, property taxes are expected to decrease by a projected net \$43,674 from dissolution divided by the town wide population of 16,300 for a total of \$2.68 decrease per person per year without CETC incentive and \$613,674 savings with CETC divided by the town wide population for a per capita savings of \$37.65 per person per year.

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<sup>8</sup> Based on 2009 U.S. Census population estimates for Village of Potsdam of 9,873.

## Dissolution Transition Costs

The estimate for the onetime cost of dissolution is approximately \$325,000. This includes the following anticipated expenses:

- \$75,000 Consultant/legal fees to assist the Village in researching legal issues, preparing required legal documents including incorporation of the Village fire department as a separate non-profit corporation.
- \$10,000 Miscellaneous advertisement fees, public referendum fees, etc.
- \$240,000 liability for accumulated compensated absences and unemployment insurance liabilities, etc.<sup>9</sup>

Dissolution transition costs will have to be funded by the Village. Sources for this funding include using available fund balance, obtaining grant assistance from the State, or other Village revenue sources including real property taxes, in order to pay these Village obligations. It should be understood that the \$240,000 liability for accumulated compensated absences and unemployment insurance liabilities is a Village obligation whether or not the Village dissolves. However, the \$240,000 estimate is an estimate of the cash cost to the Village of having to pay a lump sum for those obligations prior to the official dissolution date.

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<sup>9</sup> Assumes the liability for accumulated compensated absences for utilities will be paid from utility funds not included in the above transition costs.

## SECTION III: SUB-COMMITTEE REPORTS

This section provides the reports written by each sub-committee to describe the thinking behind the options it has selected for inclusion in this Options Report. Based upon the public review process, the sub-committees may make changes prior to developing the proposed Dissolution Plan. The fiscal impacts presented in Section II are based on these sub-committee reports. In addition, each sub-committee report outlines opportunities, when applicable, for shared services, consolidation, or improvement to current operations independent of dissolution considerations.

### GENERAL/ADMINISTRATION

**Sub-committee:** Alexandra Jacobs (chair), Tim Connolly, Ruth Garner, Cindy Goliber, Mike Zagrobelny.

#### *Guiding Rationale:*

The dissolution of the Village of Potsdam would, by necessity, shift some current Village expenses to the town-wide and/or to the now larger town-outside tax base. Such items include costs borne by the former Village for service responses that have town-wide counterparts, such as street maintenance, code enforcement, courts and recreation. The transfer of service responses unique to the former Village are a matter of much greater ambiguity. The continuance of services such as police and planning and development must be recognized as ultimately subject to negotiation—simply because they exist solely in the Village municipal operations and have no town counterpart to shift duties to. Such negotiable services are clearly not all created equally. Indeed, there exists a hierarchical imperative concerning the retention of such services as being more important than others. This relative desirability must be expressed as part of any options presentation, and such reality must be reflected in the options selected for inclusion in the Plan.

### Elected Representation

The Village Board consists of four trustees and one mayor. The annual cost, including benefits, is \$77,520. The Town Board consists of four council persons and a supervisor. The annual cost, including benefits, is \$34,231.

- **Village dissolution options:** If the Village were to be dissolved, the elected trustees and mayor would no longer have a municipality to make decisions for as of December 31, 2012. The elected Town

Council would continue to represent the entire Town of Potsdam in the absence of a Village government. There would be a savings of the full \$77,520 in trustee salaries, benefits and associated expenses.

- **Shared service or consolidation opportunities:** None for this area.
- **Improvement areas to the current model:** The Village Board of Trustees should revisit the elimination of health insurance benefits for its part-time elected officials.

## Administrative Staff Expenditures

The Village administrative staff expenditures, including benefits, for both title functions and administration total \$302,440. The Village administrative municipal staff consists of 5 full-time equivalent employees, down from a total of 9 in 2000, plus a full-time cleaner. The staff reductions come as a result of combining positions (Clerk and Treasurer) and through not filling vacancies (3 clerical FTEs). Three of the administrative staff members are represented by the Civil Service Employees Association (CSEA).

### *Village dissolution options:*

- **Staff:** In our preliminary analysis, the sub-committee does not see much room for savings within the municipal staff if the Village were to be dissolved. This is because consolidations have already been achieved within the Village department through attrition in recent years. Additionally, a clerical position in the Town was recently vacated and the Town Council will not immediately fill this position. The model, however, would have to change in order to allow for an efficient Town operation after the Village dissolved.
- **Organization:** A total of 5 FTE positions would have to be added to the town operations and some town office employees' current duties would change to accommodate the increased workload, in our view. The combined administrative staff in the town would therefore consist of:
  - **Town Administrator**
  - **Town Clerk**
  - **2 Deputy Town Clerks**
  - **Tax Collector**
  - **Deputy Tax Collector**

- **Clerk to the Supervisor**
  - **Account Clerk**
  - **Assessor**
  - **Real Property Tax Service Aide**
- **Notes:** There would be a larger volume of work associated with some of the positions that are now combined. The sub-committee felt that the elected Town Clerk should serve as a clerk and registrar, and would appoint two deputies, who would be responsible for all licensing, assistance in registrar duties and other areas as set by NYS statute. A separate Tax Collector position should be created and a deputy tax collector appointed. This office would also be responsible for billing of water and sewer. It is recommended that staff be cross-trained in multiple areas for maximum efficiency. The Clerk to the Supervisor position would be responsible for payroll, accounts payable and receivable and human resources compliance, and work with the Supervisor on oversight of the budget. The Account Clerk would assist the Clerk to the Supervisor with their responsibilities.
  - **Administrator:** Additionally, if the Village were to dissolve, we feel that the town should hire an Administrator to oversee municipal operations. This would be especially important during a transition to ensure that services are transferred smoothly. We feel that the municipalities would be at a disadvantage, however, if they had no “Chief Executive Officer.”
  - **Work hours/benefits:** There is a difference between the work hours of Village and town administrative employees; Village clerical union employees work a 35-hour week, while town employees work a 30-hour week. Also complicating matters is the fact that the current Village executive administration positions held by the Administrator and non-union staff would be held at 40 hours per week. It must be noted that pursuant to the NYS dissolution law under which this process is conducted, all union contract of the former Village become null and void upon dissolution. Should former Village workers be hired by the town, they would receive benefits under the town contract then in effect. Benefits are relatively similar; however, notable differences include work week length, overtime, longevity and bereavement.
  - **Increased capacity:** Minimal efficiencies will be realized, due to economies of scale.

### ***Shared service or consolidation opportunities:***

- The Village of Potsdam could contract with the Town of Potsdam to act as their Registrar. The Town and Village of Massena use this model currently. Revenues would offset the cost to the town, and there could be savings in salary and benefits to the Village.

### ***Improvement areas to the current model:***

- There was no consensus on feasible options.

## **Buildings & Assets**

Both the town and Village own, operate and maintain a number of properties and buildings. These properties are not taxed. They include the two municipal buildings, service operations like the sewage plants and water towers and the highway garage, as well as parks and Urban Renewal parcels. A complete listing, including assessments for each property, can be found in the What Exists Report, in Appendix B. Among the municipalities' assets are its computer systems and office equipment.

### ***Village dissolution options:***

- If the Village were to dissolve, the town would eventually take ownership of virtually all of the former municipality's properties, buildings and assets. The town would be responsible for maintaining assets like the water towers.
  - **Computer/office equipment:** The Village does not pay for Information Technology services, which the Administrator currently takes care of in-house, but the town may have to incur expenses associated with combining the two computer systems if the Village were to be dissolved. There could be savings in contracts for the equipment.
  - **Municipal buildings:** The two notable properties that have overlapping uses that would require reorganization by the town government are the two municipalities' signature buildings—the Town Hall and the Civic Center. The Town Hall, located at 35 Market St., is badly in need of renovation; some of these problems are now being addressed through the town's successful project to fix up the building using historic preservation funding. However, in part because of A.D.A. and state court facility requirements and modifications, it will not provide enough space for the long-term. The Village's court also faces the same requirements for the future. The town has purchased 18 Elm St. and demolished a former fraternity house

there in hopes of eventually constructing a municipal building on that site and turning its former hall into a court.

If the Village is dissolved, the Civic Center offices and court will become available for town use. It is our view that the town must take into consideration future use of those offices when planning a new facility. There are multiple options for locating a joint court and municipal services. The currently elected town board has expressed a desire to convert the Town Hall into a joint court space that could be used in the event of dissolution. That would open up space on the third floor of the Civic Center for possible administrative offices. It is our view that if the administrative staffs are combined into one larger workforce that would need to communicate about the needs of the town daily, they would take precedence for a reorganization of space to allow for a consolidated operation. Since the administrative staff deals with the public constantly, to avoid confusion, it would be ideal for everyone to be located in one place so the public knows where to go. The question of where to locate combined departments will be a complex puzzle that the town should study at length.

In addition, the Town will become the new landlord for the fire department, the library, and the museum in the event of dissolution. In that case, the Town would have to weigh the long-term interests of these other important organizations with its municipal needs when planning facility use. Upon dissolution, the town will need to look at both the Town Hall and the Civic Center to decide how to most efficiently locate operations between the two buildings. The town should look at those spaces before undertaking any additional construction projects.

### ***Shared service or consolidation options:***

- The town and Village already participate to some degree in this area, jointly maintaining Pine Street Arena, for instance, and sharing highway equipment. There would definitely be efficiencies in maintaining and especially in renovating only one space for a new court instead of two.

### ***Improvement areas to the current model:***

- Even if dissolution does not occur, it would be advantageous for both the governments to share one facility for a court. The two municipalities should try to find a common ground and work to share space (if not functionally combining operations)



before moving forward with any more renovation or construction projects that would be costly for both the town and the Village.

## Agreements & Contracts

The Village of Potsdam has agreements and contracts with several different organizations and entities, notably with Potsdam Municipal Airport—Damon Field, the Potsdam Public Museum and Potsdam Public Library, among others.

- **Potsdam Municipal Airport—Damon Field:** The Potsdam Municipal Airport at Damon Field is a municipal facility with oversight currently provided by a Village-appointed board, as detailed in the What Exists Report. As noted, operations at the facility *must* be continued by the town, post-dissolution, lest the town be required to repay a significant number of Federal Aviation Administration grants that have funded projects there.
  - **Village dissolution options:** The town can continue operation of the airport as it currently is run. Responsibility for the maintenance of the facility would transfer to the town highway department, and an oversight committee structure, mirroring the current Village form, would be created. No cost savings are expected in this model.
  - **Shared services or consolidation options:** None.
  - **Improvement areas to the current model:** None.
  
- **Potsdam Public Museum:** The Potsdam Public Museum offers a wide array of services as detailed in the What Exists Report. Services provided through the museum foster resources for the advancement of culture and heritage studies in the greater Potsdam area.
  - **Village dissolution options:** The town of Potsdam could continue operation of the Potsdam Public Museum under the current model at existing Village service response and funding levels. The only savings available would be the elimination of separate town Historian duties, with such being incorporated into existing museum functions. As a second option, the town of Potsdam could liberate the museum from its existing municipal umbrella. All strategic and administrative decisions would transfer to the Potsdam Public Museum Board of Directors, who will exercise complete autonomy over operations (much like the Potsdam Public Library operated prior to its recent referendum). This would eliminate the Potsdam Public Museum Director position (1 FTE) from the municipal payroll, as well as several part-time employees (.5

FTE combined). Funding for the Potsdam Public Museum under this model would become a single line item. Actual funding would be in the amount deemed appropriate by the then current Town Council. The sub-committee values the services provided by the Museum and recommends that funding for the Director and part-time employee positions as well as operations be maintained under town leadership, with encouragement for the Friends of the Museum to seek more funding from other sources.

- **Shared services or consolidation options:** The town could contract with the Potsdam Public Museum to fulfill its town Historian duties, but this would only constitute a small savings, and even if the museum did not charge for the duties, would only save several hundred dollars a year.
- **Improvement areas to the current model:** It must be noted that the bond between cultural organizations and their municipal benefactors has loosened everywhere in recent years. As municipalities continue to focus on core service responsibilities, this trend will doubtless continue for the foreseeable future. In this climate, any cultural organization would be remiss to disregard the possibility of future budget constraints imposed by governmental funding short falls. As such, it is recommended that the town seek to establish greater expectations of private funding of Potsdam Public Museum operations, similar to existing expectations placed on the current town/Village Recreation Department.
- **Potsdam Public Library:** The Village has a 25-year lease to rent the library its space in the Civic Center. The library has a publicly elected board of trustees. With its special taxing district, the Village budget does not contribute directly to library operations. The town would need to fulfill the former Village's duties as landlord for the library space post-dissolution.
- **Joint Recreation Board:** The joint town/Village Recreation Board will become extraneous following dissolution. The town will directly hire and oversee all recreation employees. Additionally, all maintenance at the Pine Street Arena will become the responsibility of the town Highway Department. It is recommended that regular goals continue to be established for increasing revenue streams to this department.

# DPW/HIGHWAY OPERATIONS

**Sub-Committee:** Mario Pusateri (Chair), Eleanor Hopke, Will Siegfried, Dan Parker, Tim Connolly

## Two Models Under Dissolution

This section presents two models concerning DPW services *post-dissolution: Status Quo and Least Cost*. The Status Quo model reflects the costs associated with providing services at their existing levels. The Least Cost model represents the case where DPW costs are at their leanest. The Least Cost model is, the sub-committee’s view, NOT a likely outcome and certainly NOT the scenario of choice. The option presented by the sub-committee is instead very close to the Status Quo model.

The status quo and least cost models are presented in the following table.

**Table 8**

<b>Two Option Models for DPW Services</b>		
<b>Service</b>	<b>Status Quo Model</b>	<b>Least Cost Model</b>
Leaf, Brush and Garden Waste Pickup:	Continue as current	Discontinue service in former Village.
Storm-water Systems:	Continue as current	Continue as current
Sanitary Sewer Maintenance:	Continue as current	Continue as current
Water Supply System:	Continue as current	Continue as current
Sidewalk Installation and Maintenance:	Adopt current Village and Town model Town-wide.	Discontinue service Town-wide. (sidewalk becomes exclusively property owner responsibility)
Fire Hydrants:	Continue as current	Continue as current
Parking Meters (contingent with Police SubC):	Continue as current	Continue as Current.
Street Sweeping:	Continue as current	Discontinue service.
Street Marking:	Continue as current	Continue as current
Municipal Airfield (contingent with General SubC):	Continue as current	Continue as current. Defer upkeep as allowable.
Mowing:	Continue as current	Continue as current.
Underground Facilities Protective Organization:	Continue as current	Continue as current.
Snow Plowing:	* Continue as current (sidewalks plowed in Unionville and former	* Continue as current (eliminate sidewalk plowing).

	Village). * Adopt or eschew County contract.	* Adopt or eschew County contract.
Snow Removal:	Continue as current (Unionville and former Village).	Continue as current (Unionville and former Village).
Tree Maintenance:	Continue as current	Eliminate "Urban Forest" program.
Facilities Maintenance:	Continue as current	Continue as current.
Vehicle Maintenance:	Continue as current (PPD servicing contingent on Police SubC).	Continue as current (PPD servicing contingent on Police SubC).
Street and Road Repair:	Continue as current	Continue as current.
Park Maintenance:	Continue as current	Continue as current.
Assistance as Needed:	Continue as current	Eliminate where feasible.
Refuse	Continue as current with special tax district	Discontinue providing public bidding service for district wide refuse collection.

## DPW Committee Recommendations under Dissolution

The sub-committee recommends no change to primary highway/DPW operations. The 10 current Village positions would be replicated as positions in the Town Highway Department with their current time allocations to Highway and respective utilities (water, sewer, Hydro). The Highway/DPW staff in the Village and Town currently work 40 hour weeks as full-time, therefore no adjustments are needed.

Leaf/brush pick-up will become a town wide service with reduced frequency so as to retain costs within the current staffing model. The Village sidewalk policy would be adopted town wide, which would make all sidewalk owners responsible for the care and maintenance of their sidewalks.

Street lighting and refuse pick-up will become special taxing districts within the boundary of the former Village of Potsdam. Property-owners within the former Village would be taxed for these additional services based upon the cost of providing these services

The costs for the DPW/Highway department in the New Town will be allocated to the Town-Outside-Village or Town wide budgets consistent with Town Law and current policy.

## DPW Options for Shared Service or Consolidation

The following table presents a listing of DPW services and identifies if the service can be provided if the Village dissolves and if the service could be potentially shared or consolidated between the two municipalities if the Village does not dissolve.

**Table 9**

<b>DPW Service Options (Y/N)</b>		
<b>Service</b>	<b>Options under Dissolution?</b>	<b>Options under Shared Services?</b>
Leaf, Brush and Garden Waste Pickup:	YES	NO
Storm-water Systems:	YES	YES
Sanitary Sewer Maintenance:	YES	NO
Water Supply System:	YES	YES
Sidewalk Installation and Maintenance:	YES	YES
Fire Hydrants:	YES	YES
Parking Meters (contingent with Police SubC):	YES	NO
Street Sweeping:	YES	YES
Street Marking:	YES	YES
Municipal Airfield (contingent with General SubC):	YES	NO
Mowing:	YES	YES
Underground Facilities Protective Organization:	YES	YES
Snow Plowing:	YES	YES
Snow Removal:	YES	YES
Tree Maintenance:	YES	YES
Facilities Maintenance:	YES	YES
Vehicle Maintenance:	YES	YES
Street and Road Repair:	YES	YES
Park Maintenance:	YES	YES
Assistance as Needed:	YES	YES
Refuse:	YES	NO

No = comparable service not provided in the Town.

## UTILITIES

**Sub-Committee:** Mario Pusateri (Chair), Eleanor Hopke, Will Siegfried, Dan Parker, Tim Connolly

The Village Water Dept has experienced some improved efficiencies through dual-certified operators (Water and Sewer). Due to the existing labor situation, the Village is unable to require all existing Water Dept staff to complete dual certification. The Town should take advantage of the opportunity to require all operators be dual certified when forming its Water Dept.

In the event of dissolution, the sub-committee feels that, should the hydro plant remain an internal function, the disposition of debt and revenue from this area should be inexorably linked. This yields the following two options.

1: Hydro Debt should be kept in a debt district encompassing the former Village and hydro revenue should be used entirely and foremost to pay off this debt - after which time the revenue may be applied to enhance the water system infrastructure.

2: Hydro debt AND all hydro revenue should BOTH be kept within the former Village district.

Option 1 is the sub-committee's favored choice and we would respectfully request that the Town provide a pre-dissolution MOU to indicate its agreement with this option.

Two additional options exist which apply both to Dissolution as well as potential shared services opportunities if the Village does not dissolve:

A: The governing municipality may wish to investigate the possibility of contracting out the operation of the two hydroelectric installations, and/or water/sewer to private firms while maintaining ownership of the infrastructures; or

B: Selling off Hydro facilities to a private sector owner/operator.

### ***Utility Recommendation Summary***

The Committee recommends no change to current staff size. The current Village water and sewer operations will become special districts which will be self-supporting by user-fees as they are now.

Hydroelectric operations would become part of a new Water/Hydroelectric district in the former Village with the district assuming the cost of operation, hydroelectric debt and associated revenues. The Committee recommends that a Memorandum of Understanding with the Town to establish a Water/Hydroelectric District be formalized before the vote on dissolution.

## *Improvements to Current Model*

If the Village does not dissolve, the Committee recommends the Village commit to finding a win-win model under which the Village would sell water and sewer services outside of the Village limits to support economic development opportunities for the area.

# POLICE SERVICES OPTIONS

**Sub-Committee Members:** Michele Arnold (chair); Eleanor Hopke; Steve Warr; Mike Zagrobelny; Mark Lee

## Village Dissolution

The sub-committee has considered several options for providing police services based on Village of Potsdam's needs and other dissolution models across the state. Options must take into account the current level and quality of services, as well as the response time of the Village of Potsdam Police Department (PPD). The sub-committee identified these options for further review:

1. ***Provide police services to the former Village of Potsdam by creating a special police district within the boundaries of the former Village.*** This service could be provided by the town as a special district under two forms: a) the town operates a police service; or b) the town contracts with another agency (e.g., county sheriff). District police presence is the nearest approximation of current Village police protection. A contract between the town and the county for sheriff services in the former village is only possible if the St. Lawrence County Board approves such action as the contract is set by the County; response times might suffer, depending on staffing and geographical area. Public disorder compliance (local ordinances) is not included. This option requires further communications with St. Lawrence County Board as to its willingness to consider such a contract. Note that under NYS law, the approval of the state legislature is required for the formation of such a district. It is also a criterion of this process that both the Village and town mutually request their legislators to sponsor the legislation. Although local legislators might propose and support legislation for a police district, it is their opinion that the governor will veto the proposed law. This option is technically feasible, but politically unrealistic. If current police protection remains as a former Village special district, police costs would not be a Town wide cost. This could potentially make the former



Village tax rate higher than before dissolution based on the current model.

2. ***Provide enhanced town police protection by a town wide police department, staffed and run by the Town of Potsdam.*** So in fact, post-dissolution police protection would be Town wide, including the now larger TOV and the Village of Norwood when its part-time officers are not on duty. In this option, replacing the previous Village-only coverage with town wide coverage will likely increase the response time and limit the nature of police protection, unless the town police department size and the number of police cruisers are increased, since the area to be covered will go from 4.8 to 100 square miles area. The size of the force would depend on the Town Council's decision on delivery of police services. The cost shift from the Village to the town could translate into savings for the former Village of Potsdam. The amount of savings depends on the staff and equipment in a new town wide police force. Note that this form of police protection does not automatically include former Village of Potsdam ordinances and codes unless the Town chooses to specifically adopt and enforce them. The sub-committee recommends this as the best available option.
3. ***Provide town police protection by the Town contracting for enhanced police protection with another agency; in this case, that would likely be the county sheriff.*** Through this option, providing town wide coverage to the previous Village-only coverage will also increase the response time and decrease police protection. Another consideration is that this form of police protection does not include former Village ordinances and codes. This option requires further communications with St Lawrence County Board as to its willingness to consider such a contract.
4. ***Provide local police services by the County Sheriff Department and New York State Police through their normal county patrol, without any enforcement of local codes, ordinances and laws.*** The town could decide to rely only on these services provided by the Sheriff and New York State Police, but this would drastically increase response time and leave many gaps in the services currently provided. This is the least attractive option.

### ***Recommended Option:***

The Police sub-committee recommends Option #2 because it has the potential to offer the closest resemblance to police protection by the PPD. Former Village of Potsdam police services will decrease if the Town



creates a police force equal to the current PPD, unless the Town increases staff and vehicles to account for the greater than 2000% increase in geographical territory and the additional town residents. Response time, range of services and enforcement of newly adopted former Village codes are directly linked to appropriate staffing. It is legally, politically and economically feasible, while still being managed by local, elected government officials.

In all of the above scenarios, current union contracts would be void. However, the Town, as the successor to Potsdam Village, is required to negotiate with employees if under New York law they petition to be represented by a union.

We recommend the Town and Village of Potsdam enter into a Memorandum of Understanding (MOU), according to General Law article 5G, regarding the dissolution of the Village and the continuation of law enforcement in the Village by the Town of Potsdam through either a town wide police department, a police district, enhanced county sheriff protection or some other form of police services. The Town is not legally bound to uphold this contract, rather it indicates that this is the Village's intent and shows good faith on the Town's part.

## **Dissolution Costs/Concerns:**

There are costs and debt that will automatically be the responsibility of former Village residents to keep in mind:

1. \$110,000 per year Police Station lease from the Rescue Squad; this is due until 2030 (the end of the lease, which is tied to the 30 yr mortgage). This lease includes \$72,000 debt service + \$38,000 current operating expenses, stipulated by contract, even without occupying the building.
2. Village property owners in the former Village would be responsible for health insurance and pensions for retired police and other employees and their dependents until their deaths.
3. All vehicles and equipment would need to be sold or become property of the town; they could be used for a town wide police department or sold to the county Sheriff.
4. Services no longer provided by the PPD need consideration. By General Municipal Law 208, the Town or County can assume the duty of crossing guards. A Town police could oversee parking meters in order to preserve this economic boost to local merchants. Special events police protection could also be included under a Town police department.

## Shared Services:

Continued consolidation with the St. Lawrence County Sheriff is recommended wherever shared services are more expedient and efficient. Key areas of cooperation: training, investigations, back-ups, equipment, technology, job improvement, mutual aid, and the Police Academy.

A new dispatch procedure is being piloted: 911 will dispatch any rescue calls they receive which will be heard by a pager at PPD office. PPD in turn will page PVRS once the police receive the initial page. From this point on, PPD dispatch will be responsible for any other pages that need to be sent out. Calls that come into PPD dispatch for PVRS will be dispatched by them first, and then by 911. The same protocol will follow for future paging. There is no charge to PVRS.

## Projected Cost Impact:

The size of a police department and the amount of police services provided is a decision made by local elected leaders who have to balance the costs of the department against the needs and desires of the community. Since at this time the sub-committee cannot speak for future elected leaders, the sub-committee believes a reasonable expectation is to assume that the current Village police department will be transitioned as is to a Town police department if the Village dissolves. Under this scenario, the cost impact of the sub-committee's recommendation would be neutral.

## Improvement Opportunities of Current Model:

If dissolution does not occur, there are still many things the Village Board and Police Department can consider:

1. Revenue is currently tied to fines from Village codes/ordinances violations, adding \$55,000 to Village funds in 2010. Increasing the fines to reflect practical and current costs would not only boost revenues, but is a proven deterrent to violators. Currently, the rate of repeat offenders indicates a failure to change behavior by the fines. An effective fine schedule is necessary.
2. Since Code Department is also a law enforcement department, which only enforces 7:30 a.m. – 4 p.m. Monday through Friday, coordinating with them will result in more consistent and efficient code enforcement
3. Since preparing for court cases requires so much staff time, it is worthwhile to work more closely with the courts for a comprehensive approach to criminal justice and law enforcement.

4. Since Potsdam is a college Village (and based on other similar communities successes), the PPD should establish stronger relationships with college representatives (Administrators, Residential Life, Greek Life, Campus Judicial), students, renters, landlords and neighborhood watch groups to reduce law infractions
5. Evaluate all non-mandatory services for efficiencies and priorities
6. Continue giving periodic police reports to the Village board
7. Continue collaboration with the County Sheriff
8. Form a coalition with community groups, civic organizations and college administration to address most-frequent violations
9. Evaluate the most recent (Jan 2011) model of dispatch procedures for PVRS for efficiency and success

## FIRE SERVICES

**Sub-Committee Members:** Rose Rivezzi (chair), Dan Parker, Marie Regan, Mario Pusateri and Ruth Garner

### Village Dissolution

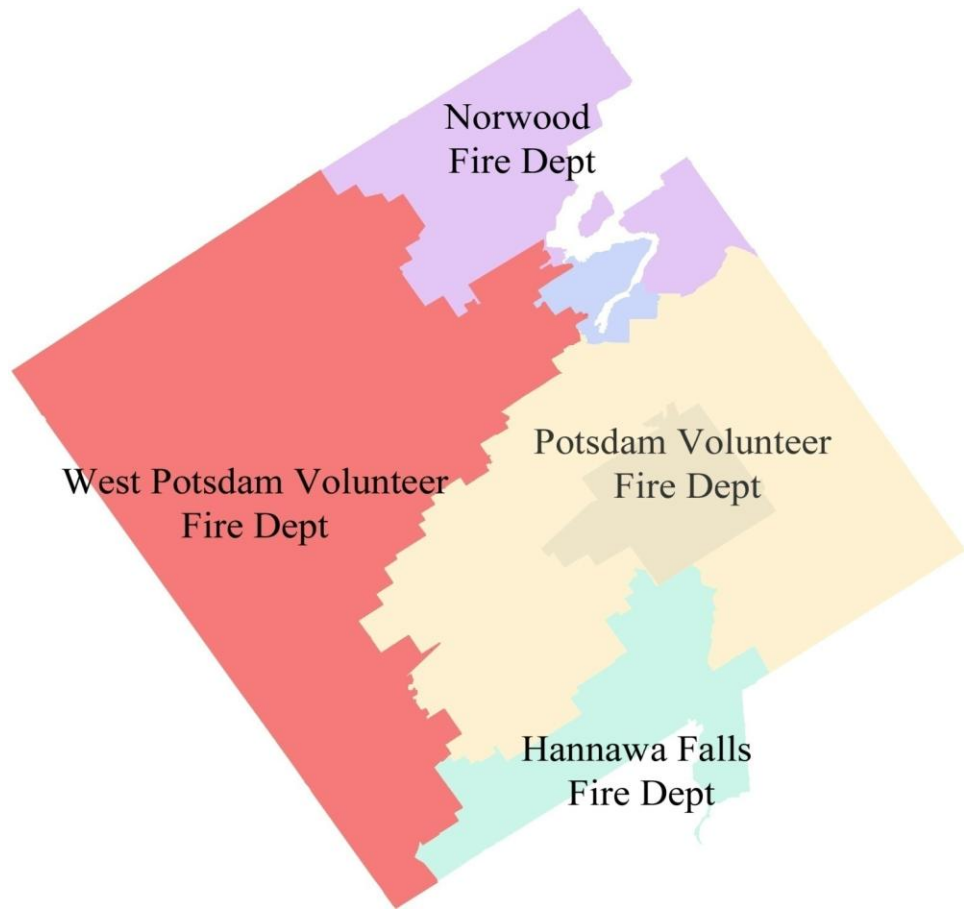
#### *Background*

The Potsdam Fire Department is a valued asset in both the Village and the town. Response times are excellent and we are fortunate to have such a dedicated group of volunteers. In listing the duties performed by the paid Village drivers, one can see that their work with the volunteers is part of what makes this possible. It is clear that the town benefits from this relationship. In the event of dissolution, our sub-committee recommends having the four paid drivers now employed by the Village, be employed by a newly incorporated fire department which contracts with the town and extends the reach of their service (in terms of driving equipment) beyond the former Village borders. This would simply dissolve the Village border within the fire protection district that currently serves the town of Potsdam just outside the current Village (see the map below).

It should be noted that in towns, fire protection is not a municipal function but can be provided by a fire district or a fire protection district. These terms can be confusing. The fire department of a fire district encompasses all fire companies organized within the district, with the members appointed by the board of fire commissioners. The district would set the tax rates.

A fire protection district is a geographical area of a town that is provided fire protection pursuant to contract with any city, Village, fire district or incorporated fire company. It is an assessment area within which a town can provide limited services and assess the cost back against the taxable properties within the district. A town board can create a fire protection district, consolidate adjoining fire protection districts, alter the boundaries of a fire protection district, or dissolve a fire protection district on its own motion or by petition. The Town of Potsdam currently has a fire protection district which encompasses the Town-Outside-Village.

**Figure 2**



**Recommendation**

The sub-committee recommends that the Potsdam Fire Department, which is a membership corporation, be re-incorporated as an independent full service fire department under New York law, and the Town contract with the incorporated Potsdam Fire Department (PFD) to provide fire protection service for the area currently served by the Potsdam Fire Department. All current Village assets, which include Village owned fire trucks, equipment and the building, and fund balances in the Village fire department capital reserve fund would become the property of the Town

upon dissolution. The Town would lease former Village owned equipment and the building to the Fire Department at a nominal cost.

Replacement of trucks and equipment, and any building upgrades, along with annual operating costs, would have to be budgeted by the Fire Department and be included in the annual request for funding submitted to the Town Board, along with annual operating costs. The four paid drivers who are currently Village employees would become employees of the new fire company. The costs of the drivers would be included as part of the total budget request. As members of a new non-profit fire department, the four driver positions would no longer be eligible to accumulate time in the New York State pension plan. The sub-committee recommends the New Town budget reflect additional funds for paying the new fire corporation an additional amount to hold the current drivers harmless from this change. If the village dissolves, an actuarial study will have to be done to determine the actual cost to do this on a per-person basis. For now, the sub-committee recommends allocating a total of \$20,000 per year to provide comparable retirement benefits to the drivers. The drivers would be able to respond to all department calls within the entire district.

If the Town does not keep the Civic Center in the event of dissolution, the current fire building could become a self-sufficient building and an independent heating source could be installed. It was noted that the building is not very energy efficient. A larger building is desired by the PFD, but future capital costs would have to be projected by the PFD and included in the annual budget requests to the Town and/or funding obtained by the PFD through grants, fund raising, etc.

### **Projected Cost Impact**

The sub-committee assumes that current costs of operating the two separate fire companies would continue. The current Village obligations for two retiree expenses (\$4,645/year) will remain as obligations to the former Village (as part of the debt district) until those expenses no longer have to be paid. All other costs will be allocated across the fire district taxable assessed values.

### **Shared Service Options**

The sub-committee recommends that the Village and Town boards consider two options for changing how fire services are currently delivered.

1. The total number of pumpers in the PFD fire station could be reduced by one pumper for an annual average saving of \$10,000/year (20 year useful life, \$200,000 cost new).

That is because, under the current arrangement, Village equipment does not respond to calls outside the Village boundary except under mutual aid conditions, and equipment that is not Village owned does not respond to calls inside the Village except under mutual aid conditions. One pumper could be reduced if the fleet were managed as one integrated fleet. The Village and Town could sign an Inter-Municipal Agreement (IMA) to contribute on an agreed upon basis to the cost of equipment, which would permit all equipment to be used anywhere in the district.

2. The Village and Town could, through an IMA, agree to share the cost of the paid fire drivers. Although they would remain Village employees for management purposes, the Town could reimburse the Village for a pro-rated share of the employee costs. This would permit the paid drivers to drive equipment to an incident anywhere in the district, which will decrease response time outside the Village.

Formulas used in other towns and Villages for sharing costs have been based on pro-rated shares of actual calls per year, ratios of taxable assessed value for the Village and TOV areas covered by the district, population, and/or some combination of these variables. The sub-committee recommends the ratio of taxable assessed valuation be used as the basis for a Town and Village IMA.

Under both scenarios, this would distribute the costs and benefits of the integrated fire department across all properties in the district, both inside and outside the Village, and would enable all property tax payers to benefit from any operational efficiencies such as the reduction in the cost of one pumper.

## **RESCUE SERVICES**

### **Village Dissolution Options**

#### ***Background***

The Potsdam Volunteer Rescue Squad (PVRS) is the service provider for both the town and the Village. This will continue town wide in the event of dissolution. Dispatch of calls will depend on whether or not the Village and/or Town switches to County 911 dispatch, and whether or not there will be local police service provided by the Town (either town-wide or in a police district) in the event of dissolution.

#### ***Recommendation***

What will happen regarding the lease agreement the Village has with the PVRS will be finalized as part of the dissolution plan. If the Village dissolves, the Town will be obligated to make good on the current Village agreement with the Rescue Squad. Restructuring of the payment will

depend whether or not the Town will occupy the space currently leased (town would assume payments) or if there will be a police district (new police district would assume the cost).

### **Projected Cost Impact**

No change in total costs. Dissolution will shift costs from Village taxpayers to Town taxpayers.

### **Shared Service Options**

If dissolution were not to occur, the contracting of rescue services would remain as they are.

## **COURTS**

**Sub-Committee Members:** Jack McGuire (chair), Mark Lee, Steve Warr, Will Siegfried, Cindy Goliber

### **Village Dissolution**

There is only one option under dissolution. The Village court will be subsumed into the town court. The amount of cases to be heard by the increased town court should roughly equal those heard by the present town and Village courts combined. Any decrease in amount of cases would be a result of changes to present Village ordinances enacted by the town

This will necessitate increasing town justice hours from two part-time justices to possibly one full-time and one part-time justice. It would also entail the retention of the present two Village clerks and the one and a half town clerks. The Village clerk positions would be adjusted to align with Town titles at 30 hours per week for full-time compared to the current 35 and 40 hours per week.

Any financial savings due to the above court restructuring to current Village taxpayers would be negligible. Any savings would only result from the shifting of the burden for court costs for Village infractions from Village taxpayers only to one where all of the town residents are responsible for said costs.

One concern under such a scenario is the location of the combined court. Town officials do not view the Village of Potsdam's present facilities to be adequate for this. Major renovations to the Town's facilities are scheduled to be completed by December 2011.



## Consolidation

If the Village does not dissolve, a court consolidation scenario is supported by the sub-committee. Under such a scenario, the Village court would dissolve, and adjudication of judicial offenses within the Village would be undertaken in the town court.

Currently, court costs are a net loss of \$23,646 to the Village. Under such a consolidation any revenues from fines for general violations would be retained by the town, fines for violations of Village ordinances would still be retained by the Village. The most recent figures for such revenue are \$55,706.

This option is very attractive from a Village taxpayer standpoint. However, it should be noted that the savings to Village taxpayers are a result of shifting the costs to the taxpayers of the whole town.

The concerns of a facility location for the combined court apply to this scenario as well.

## Improvement of Current Model

If neither of the above two scenarios were to take place, some savings might be found in situations where the Village and town share court facilities. This might take place when the reconstruction of the current town hall as a court is finished. There might also be some situations where personnel could be shared.

## CODE ENFORCEMENT

**Sub-Committee Members:** Jack McGuire (chair); Michele Arnold; Rose Rivezzi; Marie Regan; and Alexandra Jacobs

### Village Dissolution

Under dissolution of the Village of Potsdam government, the sub-committee on Village code recommends that the former Village Code Department merge with that of the Town. The Village of Potsdam Code Department currently enforces the Codes of New York State and unique Village codes. Of particular concern is managing rental housing (see Chapter 134 of Village Code), which is a challenge, considering 70 % of Village housing is rental units, requiring staffing dedicated to 700-800 rental inspections annually. Even with a unified code, the workloads of both the former Village and the Town would remain the same. Code and zoning services provided by the former Village would be maintained.



We recommend that the number of code and zoning officials (officer, inspector, & technician) remain the same. Therefore, the current town code official (1 FTE) would combine with the 3 Village code officials (2 FTE), and Administrative Assistant (at .33FTE). The full-time Village CEO position would be reduced to 30 hours a week to align with the current Town position.

We recommend that Code functions be separate from Community Development. Administratively, Code Department's highest-ranking official, Code and Zoning Enforcement Officer, will report to the Town Board.

We recommend the Town and Village enter into an MOU, according to General law article 5G, regarding the dissolution of Potsdam Village Code Department and the enforcement of current Village Codes by the Town of Potsdam. [Insert language reflecting non-binding nature of an IMA on the Town of Potsdam].

## **Shared Services Alternatives to Dissolution**

### ***A) Functional Merger of the Village and Town Code Departments***

If the Village does not dissolve, a functional merger of the Village and Town Code Departments could provide improved services, savings and efficiencies through one code department. One individual will have department head duties. Sharing an Administrative Assistant would increase time dedicated to field work by trained code enforcement officials and add to the office's efficiency. Sharing one office space could simplify daily work schedules, especially if the assessor's office is in close proximity. Likewise, equipment and supplies would be shared. Under this scenario, Code functions should be separate from Community Development.

### ***B. Co-Locate Town and Village Code Departments***

If dissolution of the Village of Potsdam government does not occur, the Town and Village Code Departments would remain independent departments, but ideally they should be located in the same office. Taking advantage of economies of scale, the likely benefits of a town/Village code department are more effective and efficient delivery of services. Code and Zoning Enforcement Officers would have primary responsibilities to either the Village or Town but could also assist each other when conditions warrant it (i.e. if the "town code official" is slow,

he /she could assist the Village code official). Under this scenario, Code functions should be separate from Community Development.

## CODES AND ORDINANCES

The sub-committee foresees no significant difficulties in unifying the code and zoning ordinances for the former Village into the Town. The “New” Town code, however, it must account for the former Village zones, based largely on population density, proximity of homes and large percentage of rental units. Village Law Article 19, Section 1910, provides guidelines to unify local codes and laws.

All local laws, ordinances, rules, and regulations of the Village of Potsdam in effect on the date of dissolution of the Village, will remain in effect for a period of two years following the dissolution. These may be enforced by the Town Board within the limits of the dissolved Village. After the period of two years, the Town Board will have the power at any time to amend or repeal such local laws, ordinances, rules, and regulations.

The following current Village laws *will not become part of Town law* because the Village will no longer exist, thus the laws are no longer relevant, or the laws have been superseded by laws passed in later years.

Chapter	Article	Title of Law
153	I	Taxation – Utility tax
153	II	Taxation - Business investment exemption
153	V	Taxation -Termination of Village status as assessing unit
153	VI	Taxation - Empire Zone abatement
4		Administrator
17		Empire Zone
18		Elections
7		Annexations
27		Local laws – adoption of
52		Salaries and compensation

The following current Village laws *will be re-written* as Town laws with no substantive revision, with the exception of defining the application of the law within the boundaries of the former Village.

Chapter	Article	Title of Law
80		Dogs and other animals
124		Peace and Good Order
153	VIII	Exemptions for improvements

142	I	Solid waste — general provisions: definitions of solid waste, yard waste, etc.
142	II	Solid waste — administration.
102		Food service processing
128		Peddlers, solicitors and transient merchants
161		Trees
168	II	Vehicles and Traffic — traffic regulations
168	III	Vehicles and Traffic - parking
168	IV	Vehicles and Traffic — public parking lots
168	VI	Vehicles and Traffic — metered parking
168	VII	Vehicles and Traffic — traffic violations bureau
168	X	Vehicles and Traffic - schedules
70		Bonfires
156		Taxi
134	I	Rental — general provisions: definition of family and R1
134	II	Rental — applications
134	III	Rental — inspection and revocation
134	IV	Rental — review board
94	I	Fire prevention and Building Code — administration and enforcement: fees, etc.

The following current Village laws ***will be reconciled with current Town laws of a similar nature*** in order to preserve the intent of the law within the boundaries of the former Village:

Chapter	Article	Title of Law
63		Amusements
98		Flood damage and protections
142		IV Solid waste - recycling
153	III	Taxation - Veterans exemption
153	IV	Age exemption
153	VIII	Taxation — increase in veterans tax exemption
134		Rental housing safety
90		Fair housing
110		Housing Standards
132		Records — public access
94		Administration and Enforcement of the NYS Uniform Fire Prevention and Building Code
149		Swimming pools
180		Zoning
72		Unsafe buildings
104		Games of chance
69		Beaches

165 Abandoned vehicles

The following current Village laws *relating to districts will be re-written as Town laws* which will apply to the newly created districts:

Chapter	Article	Title of Law
84		Electric services - municipal
87		Sewer
xx		Fire districts
43		Police services, special
173		Establishment of Water Rates
145	II	Sidewalks—general provisions
114		Hydrants
10		Appearance tickets –for village codes and laws
1		General provisions – village codes and ordinances
173	II	Water – water rents and rates

## COMMUNITY DEVELOPMENT

**NOTE:** Community Development was analyzed by the members of two sub- committees: General and Code. Sub-committee members Michele Arnold and Alexandra Jacobs worked together to jointly compile this section of the report.

**General Sub-Committee Members:** Alexandra Jacobs (chair), Tim Connolly, Ruth Garner, Cindy Goliber, Mike Zagrobelny.

**Code Sub-Committee Members:** Jack McGuire (chair), Michele Arnold, Rose Rivezzi, Marie Regan, Alexandra Jacobs.

## BACKGROUND:

The Village of Potsdam’s Planning and Development Office offers a wide array of services as detailed in the What Exists Report. Services provided through this office are viewed as strategic by both the current town and Village governments, who mutually benefit from the office’s grant writing and business assistance functions. The core services provided by the Office include housing preservation, small business lending, community-based economic development (downtown and waterfront revitalization, urban forestry), land use planning and grant writing.

It should be noted that within the coming year, both the dismantling of the New York State Empire Zone program and work on the Village’s new Comprehensive Plan will be complete. Accompanying this reduction in

workload is the anticipated move by the town to remove code enforcement oversight from the planning director's list of duties, post-dissolution, as noted in the DSC Code Sub-committee Options Report.

### ***Guiding rationale:***

- Whether or not the Village is dissolved, the municipality will have to examine funding streams for its Planning and Development Office. The Village Planning and Development Office's operations are not financially sustainable, even in this fiscal year. The Office faced a budget shortfall this 2010-11 fiscal year of more than \$40,000.
- Since New York State is phasing out its Empire Zone program, that source of administrative funding and economic development money pot has almost completely dwindled out. Additionally, another large source of long-term economic development revenue will dry up along with the Empire Zone, because Brookfield had been providing the town and Village with a total of \$1 million annually in return for its tax benefits through the program. That money is split, with portions set aside for the town and Village to both separately and jointly use for economic development and capital projects. The Brookfield funding alone made up roughly \$91,000 of the Office's roughly \$220,000 budget, or about 40 percent. Also, the Office will not be able to contract out its Empire Zone administrative services to the City of Ogdensburg. The Town of Potsdam has committed to funding up to \$5,000 toward the administration of the Empire Zone for this year.
- One large area of work that the office currently oversees is the new Comprehensive Plan. The completion date for this work is in September 2011.
- The department's practice, beginning in 2004, of drawing down reserves in order to balance the budget is not tenable in the long-term. An alternate source of revenue must be found. It is our view that the Village needs to look at new sources of funding and needs to revise the scope of work for this department, whether or not the municipality is dissolved. There may be opportunities for savings within this department.

## **COMMUNITY DEVELOPMENT OPTIONS:**

## ***Village dissolution options:***

If the Village of Potsdam is dissolved, the Town will become responsible for the administration and delivery of all open Village grants and for the administration of the Empire Zone Program income, and miscellaneous revenue accounts, including small business loan servicing. These accounts provide micro-enterprise and small business lending as well as loan funds for downtown improvements. Additionally, the Office is the program administrator for the Town's housing preservation project through the CDBG program. If the Village were dissolved, some additional support functions for the Village Planning Board and Zoning Board of Appeals would no longer be needed.

- **Town creates Community Development Office:**

Different levels of staffing could be examined for this option; those scenarios are listed below. However, one thing is clear for all of these scenarios: If the Town creates a Community Development Office, it would need a new vision that is inclusive of the entire Town of Potsdam, including the former Village of Potsdam and the Village of Norwood. In this spirit, if the Village of Potsdam is dissolved, the sub-committees feel it is essential for the Town to develop a Town-Wide Development Strategy—perhaps using the Village's new Comprehensive Plan as one starting point—as a vital strategic exercise. We feel that it is imperative for the entire community to come to a consensus on the currently contentious development issues. This Town-Wide Development Strategy would do much to unite the entire Potsdam community and would provide a new vision for community planning and development here. With a new focus, the Town could hire:

- **2.67 FTEs** (maintain status quo staffing):
  - Includes Director, Economic Developer and part-time Administrative Assistant
- **1.67 or 2 FTEs** (reduce staffing):
  - Includes Director and Economic Developer who assists with administrative duties
- **1 FTEs** (reduce staffing/increase contracting of services):
  - Includes Director/Economic Developer, and Town would contract for more services by outsourcing to consultants
- **Other considerations on oversight:** No matter the scenario, the Town could provide oversight and increased guidance for its new department through a Town Community Development Corporation Board.

- **Town contracts out for Community Development work:**

The Town of Potsdam can choose not to create a Community Development Office. Under this model, forces of the free market and existing land use policy alone would govern future community development. The Town could create a Community Development Corporation to manage all existing grant and loan funds inherited from the Village. Daily Administration of these accounts would be handled by Town clerical staff, at an anticipated workload of .2 FTEs, perhaps to be integrated into the Supervisor's Clerk position. Any additional land use and grant-writing needs would be contracted out with appropriate entities on a piece-work basis. Under the outsourcing option, the town would contract with numerous consultants (public and private) to accomplish its community and economic development objectives. While outsourcing would reduce immediate personnel costs and benefits, it might not necessarily be a cheap alternative. Consultants won't have the depth of understanding of the community and its business environment that department officials would. Additionally, this would require substantial time and attention from elected Town officials and the Administrator to guide the consultants' work.

- The sub-committee strongly felt that Potsdam would be at a distinct disadvantage if it did not have any full-time Community Development staff.

The sub-committee's recommendation is to decrease the department by 1 FTE.

### ***Shared Service Options:***

If the Village is not dissolved, the Town and Village of Potsdam might work together to find a fair and equitable way to create a joint Potsdam Planning & Development Office with a wider scope of vision and an updated mission. The Village Community Development staff would work with the Town staff and officials with a stated philosophy of regional economic and community development, with a defined focus on maintaining neighborhoods and quality of life. The municipalities would keep independent Planning Boards and Zoning Boards of Appeals, but the staff would work for both entities. The Office might provide a wider range of services that would serve residents of both the Village and the Town outside.

There could be an additional benefit of making Potsdam more competitive in grant applications through cooperation between the Town and Village. For example, joint applications for funding through

programs such as the NYS Affordable Home Ownership Development Program or Access to Home might be utilized to boost homeownership opportunities, provide for housing rehabilitation assistance or accessibility modifications. Presently, such programs are not used because individually, the town and Village can't demonstrate significant demand for this funding. By combining efforts, the municipalities would improve access to those types of resources. The same opportunities exist with respect to economic development. For example, the Village has applied for funding through the River Valley Redevelopment Agency for start-up, retention and expansion funds for small businesses. This is a program that could help businesses in the Town outside the Village if both municipalities shared services.

The benefits to the Village would be financial support for the 2.67 FTEs and the cost of the Planning and Development Office, while the Town would benefit from the services provided as well as a unified vision and staff to assist with development outside Village limits. It would seem best to utilize the space that the Office currently uses and maintain Village employment for the staff.

### ***Improvement areas to the current model:***

- Regardless of the outcome of the dissolution vote, all Potsdam residents must come together to re-open dialogue about how best to serve the needs of the entire community. The town and Village should endeavor to create a unified vision for future economic and residential development within the entire township, with careful consideration of the valuable resources unique to each area within the Town and a respect for history and quality of life enjoyed by its residents. At the same time, the vision should respect the current science of urban and rural planning and economic models that have seen success in comparable areas. Increased cooperation in this area, combined with a broader vision, would go a long way toward making Potsdam a more beautiful and more prosperous place to call home. If the Village were dissolved, this unified economic development plan would do much to signal a fresh start and show how the Town will look out for all Potsdam residents.



## SECTION IV: ADDITIONAL CONSIDERATIONS

In this section, Committee members offer their own comments, interpretations, and suggestions that they would like the community to take into account as part of the dissolution discussion. The opinions shared in this section do not represent all of the views of the Committee, but are offered as another lens in which to think through possible options for the future of the community.

### Tim Connolly and Rose Rivezzi

#### *Future of the Potsdam Community*

When someone asks us where we are from, the reply most often is, “I’m from Potsdam.” We do not specify if it is the town of Potsdam outside the Village limits or the Village of Potsdam. Currently two levels of government exist. The town represents all residents (including those residing in the Village, as well as those in the Village of Norwood) and the Village represents only those living within the designated Village borders. Is it possible to create a governance structure that meets the needs and wants of each subset as well as creating the governance framework for making better decisions for the greater Potsdam community?

It is not necessarily the case that having the two governments is in fact always sub-optimal. Clearly, from the point of view of the different constituent sub-sets, keeping the two governments allows individualized and differentiated service and resource allocation decisions to be made that better meet the needs of the subsets. Where having the two governments is sub-optimal is when the two governments act in their own self-interest (as they perceive the needs of their constituents), to the detriment of a solution that is optimal for the greater community.

Can there be a unified vision for the whole of Potsdam? Does it make sense to do this with one level of government? Can the two levels of government do more towards a unified vision if dissolution does not occur?

#### *Questions to Keep in Mind As You Read Through this Document*

What are the kinds of questions each voter may want to consider? Are there things to consider that are not reflected in the facts? The following points may be useful to you as you read the document and in discussing this document with each other in the community.

- 1) **Is there a cost savings?** *The Village of Potsdam was incorporated in 1831. Villages formed when members of a community voted to create a Village government in order to provide services that were not being delivered by the town government, and they accepted the fact that this was going to increase costs by adding a layer of government as well as taxes. Many feel the Village taxes are too high. In the absence of being able to reduce the costs of those services any other way, citizens favoring dissolution are effectively willing to revert to having their services be provided by the town. Some costs will remain with Village residents (as in the case of police pensions, or Village debt) and some services will continue to former Village residents by establishing districts (like the current water and sewer district) with the cost going only to former Village residents. Many times it seems new layers (as in the created districts) are needed to replace the layer we have eliminated. So financially, what is the savings to a Village resident in the event of dissolution? How do town-wide taxes change?*
  
- 2) **Are there benefits in a unified government with a unified vision for Potsdam?** For many voters in the Village, the impetus for seeking dissolution may not be taxes at all. The 2006 Comprehensive Plan of the Village of Potsdam, which is the currently adopted plan at the writing of this document, mentions "Dissolution" as a potential remedy 3 times. Only once is it mentioned directly in relation to tax equity issues. The other two times, dissolution is suggested as a potential remedy for disharmony between the Village and Town. The Comprehensive Plan also contains many acknowledgments of the desirability for a unified development strategy for the community as a whole. The importance placed on unified vision and the associated threats to future success that result from Village/Town acrimony, constitute a clear sub-text running through that document. Although there are many examples that demonstrate the Town and Village have worked together in the past, issues, often regarding annexation, have caused much bitterness. Many think the way to change the relationship between the two levels of government, is to eliminate a layer and have one government. One board can make all the decisions. Is this the only way to change this state of affairs? Can cooperation and mutual respect between the Village and town be achieved another way? It may begin with recognizing our differences and identifying our commonly held goals.
  
- 3) **Are the needs of the town and Village residents better met with the existence of two governments?** Are the needs within the current Village, with its population density and student residents, distinct enough from the needs of the town that we do not want to

give up the right of self-government? There is the implicit risk that the town government might in fact reduce the level of services being provided to the Village residents or /property owners. Will a Town Board after dissolution, albeit presumably comprised of town and former Village residents, take these needs into account?

This document contains a great deal of information. It discusses all the services the current Village and Town deliver, how they are delivered, and the cost involved. Then for each main category of service, options that were considered by the Committee are discussed along with considerations for improving the service or finding efficiencies if dissolution does not occur. These options are starting points for a community discussion. They can be changed as a result of the public debate.

*In November only registered voters within the Village vote, although the vote also impacts town residents. The recommendations contained within this document are not binding in the event of dissolution. It would be up to the Town Board and the exiting Village Board to work through over the course of a year, with the Town Board making the final decision.*

*Regardless, of the outcome of the vote, the discussion that will result can be seen as a pro-active future planning exercise for our community.*

## General Sub-Committee Additional Considerations

**Administration:** Some members of the sub-committee feel strongly that all municipal operations would benefit from annual review. Currently, the Village does not require annual professional evaluations for its employees. We feel both employees and management would benefit from a standardized yearly performance review system so that individuals can set goals and monitor their progress. Some departments might also benefit from annual department evaluation answering to the Administrator and Village Board to track long- and short-term goals, as well as reviewing use of staff time, equipment and facilities. This would be especially important in the event of Village dissolution, as Potsdam moves to a one-government municipal system. Even if dissolution is not approved, this would increase accountability and could help taxpayers better understand how public funds are being used. The Village currently provides select employees a week of extra vacation time each year in compensation for staff time spent attending after-hours board meetings or public hearings. Some sub-committee members feel a review of this practice may be warranted.

**Potsdam Municipal Airport—Damon Field:** Alternately, the town could also exercise greater oversight and ensure maximum accountability in the management and strategic affairs of this facility by replacing the current airport committee with a part-time, paid Airport Manager (.2 FTE). This position would report directly to the town Administrator (pending creation of that post). An increase in expenditures would be expected under this option.

**Potsdam Public Museum:** In determining an optimal funding and organizational model for the Potsdam Public Museum post-dissolution, it must be remembered that neither the fate of the museum, nor *any* municipal service, is decided in isolation. With equity for all town residents in mind, the sub-committee has carefully weighed its recommendation against a background of other tax shifts expected to occur with dissolution. In such a light, an attempt has been made to prioritize the future of the museum as a municipal department vis-à-vis other municipal service responses.

## Code Sub-Committee Additional Considerations

### *Additional Considerations: Improvement Opportunities With or Without Dissolution*

- a. Increase the code violation fee schedule for the Village. Compared to similar communities throughout the state, the Village of Potsdam's fee schedule is low, ineffective in preventing repeat violations, and inadequate to cover enforcement costs (i.e. labor, materials, record-keeping, travel, etc.).
- b. The Village should establish relationships with attorneys that provide code and zoning expertise, and should budget accordingly. The Code Department currently does not have ready access to legal code and zoning specialists (i.e. attorneys trained specifically in cases dealing with code, zoning, and enforcement issues). The recommendation from current Code officials is that it is more economical to retain an expert lawyer on an hourly basis when necessary, than to have the Village pay the Village attorney.
- c. Modify, create or otherwise make more available, code and zoning information to reduce violations and the frequency of repeat offences. For example, landlords should have easy access to rental requirements, deadlines, fee schedules and the like. Renters should be made aware of their tenant rights and responsibilities as outlined in the code. And,

businesses and homeowners could locate information pertaining to their properties.

- d. We anticipate that the current unfilled town part time code enforcement technician position will be filled. This position will aid in rental inspections and other efficiencies.

## Police Sub-Committee Additional Considerations

It would be expected that the Village of Norwood might reconsider their Village Police Department in the event of formation of a TOV force, since a significant portion of the Village of Norwood would then be paying for the Town police also.

Sub-committee members are concerned that voters not misunderstand and think that a town wide police force would guarantee them the same coverage as provided currently in the Village of Potsdam, should that be what happens post-dissolution. Realistically, we can make a recommendation, but it will be up to the Town Council to make the decision.

Another issue is geographical – some members believe that 2-3 additional staff and at least one additional police cruiser will be required to cover the Town of Potsdam, further increasing costs (fuel, maintenance, staffing, etc.).

## Code Sub-Committee Additional Considerations

### *Michele Arnold*

1. Improve enforcement coverage by working with other law enforcement in the village. Since the Village Code Department operates 7:30 a.m. to 4 p.m. Monday through Friday, with emergency exceptions, yet code enforcement is needed on a 24 hour basis, it would be advantageous to cooperate with the police, who are able to enforce laws and code when code staff is off duty. This would provide a more comprehensive approach to code enforcement.
2. Improved code enforcement, by notifying colleges and parents when there are code violations. The current Potsdam Police

Department's practice of notifying the colleges and students' parents is considered a deterrent to repeat offenders. This is where additional clerical staff would be needed.

3. Maximize certified code officials' field work and mandatory paperwork, by increasing the Administrative Assistant position from .33 FTE to 1 FTE, to assist with office work, village and public related communications, budget, and offer general support to the trained code staff.

## Other Considerations

### *Marie Regan*

I still have grave concerns about the West Hydro Dam's debt being turned over to the Town Outside of the Village. I feel the dam debt for the West Hydro should not be turned over to the TOV until it is up and running and can show demonstrable profitability.

# **APPENDIX A – FISCAL MODEL CROSSWALK**

**CGR Expense Allocation Model  
Committee Favored Options**

Draft as of 6/16/11

**Assumptions:**

- Police town wide
- Hydro moved to Water dist.
- Reduction of 1 FTE Econ Devel.; clerical/admin positions adjusted to 30 hr work week
- Arena debt to TOV

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (minimal change in structure) as of 6/16/11	1	2	3	4	5	6	7	Balance of Combined Entities After 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&Hydro/S ewer/ Current Town Districts	Fire District	
<b>ESTIMATED EXPENDITURES</b>												
<b>LEGISLATIVE</b>												
A1010.1	Councilpersons (4)	\$17,000	\$0	No change	\$17,000	0	0	0	0	0	0	\$17,000
A1010.102	Salaries P.T.	\$0	\$21,200	Removed	\$0	0	0	0	0	0	0	\$0
A1010.424	Travel Expense	\$0	\$75	Removed	\$0	0	0	0	0	0	0	\$0
A1010.490	Office Supplies	\$0	\$150	Removed	\$0	0	0	0	0	0	0	\$0
<b>TOTAL LEGISLATIVE</b>		<b>\$17,000</b>	<b>\$21,425</b>		<b>\$17,000</b>	<b>\$0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$17,000</b>
<b>JUDICIAL</b>												
A1110.1	Personal Service	\$71,769	\$0	No change	\$71,769	0	0	0	0	0	0	\$71,769
A1110.101	Salaries F.T.	\$0	\$68,682	Reduced Court Clerk hours to 30 hr/wk. Balance becomes town wide expense.	\$58,682	0	0	0	0	0	0	\$58,682
A1110.102	Salaries P.T.	\$0	\$21,058	Becomes town wide expense.	\$21,058	0	0	0	0	0	0	\$21,058
A1110.104	Salaries Longevity	\$0	\$0	Becomes town wide expense.	\$0	0	0	0	0	0	0	\$0
A1110.109	Sick Time Incentive Pay	\$0	\$0	Becomes town wide expense.	\$0	0	0	0	0	0	0	\$0
A1110.200	Equipment	\$0	\$450	Becomes town wide expense.	\$450	0	0	0	0	0	0	\$450
A1110.4	Contractual Expense	\$7,750	\$0	No change	\$7,750	0	0	0	0	0	0	\$7,750
A1110.421	Postage	\$0	\$420	Becomes town wide expense	\$420	0	0	0	0	0	0	\$420
A1110.424	Travel	\$0	\$300	Becomes town wide expense	\$300	0	0	0	0	0	0	\$300
A1110.425	Clothing Allowance	\$0	\$50	Becomes town wide expense	\$50	0	0	0	0	0	0	\$50
A1110.426	Telephone	\$0	\$640	Becomes town wide expense	\$640	0	0	0	0	0	0	\$640
A1110.430	Books	\$0	\$300	Becomes town wide expense	\$300	0	0	0	0	0	0	\$300
A1110.460	Dues & Memberships	\$0	\$265	Becomes town wide expense	\$265	0	0	0	0	0	0	\$265
A1110.462	Printing & Duplicating	\$0	\$0	No change	\$0	0	0	0	0	0	0	\$0
A1110.465	Equipment Maintenance	\$0	\$70	Becomes town wide expense	\$70	0	0	0	0	0	0	\$70
A1110.480	Special Services	\$0	\$1,300	Becomes town wide expense	\$1,300	0	0	0	0	0	0	\$1,300
A1110.481	Misc. Supplies	\$0	\$0	No change	\$0	0	0	0	0	0	0	\$0
A1110.490	Office Supplies	\$0	\$1,100	Becomes town wide expense	\$1,100	0	0	0	0	0	0	\$1,100
<b>TOTAL JUDICIAL</b>		<b>\$79,519</b>	<b>\$94,635</b>		<b>\$164,154</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$164,154</b>
<b>EXECUTIVE</b>												
A1210.101	Salaries F.T.	\$0	\$0	No change	\$0	0	0	0	0	0	0	\$0
A1210.102	Salaries P.T.	\$0	\$9,500	Becomes town wide expense	\$9,500	0	\$0	0	0	0	0	\$9,500
A1210.104	Salaries Longevity	\$0	\$0	No change	\$0	0	0	0	0	0	0	\$0
A1210.109	Sick Time Incentive Pay	\$0	\$0	No change	\$0	0	0	0	0	0	0	\$0
A1210.424	Travel Expense	\$0	\$1,000	Becomes town wide expense	\$1,000	0	\$0	0	0	0	0	\$1,000
A1210.460	Dues & Memberships	\$0	\$4,400	Remove \$1,000 for NYCOM Village dues; balance becomes town wide expense	\$3,400	0	0	0	0	0	0	\$3,400
A1210.490	Office Supplies	\$0	\$150	Becomes town wide expense	\$150	0	\$0	0	0	0	0	\$150
A1220.1	Clerk Personal Service	\$47,758	\$0	No change	\$47,758	0	0	0	0	0	0	\$47,758
A1220.4	Contractual Expense	\$6,450	\$0	No change	\$6,450	0	0	0	0	0	0	\$6,450
A1230.1	Personal Service	\$15,000	\$0	No change	\$15,000	0	0	0	0	0	0	\$15,000
A1230.101	Salaries F.T.	\$0	\$24,991	Becomes town wide expense	\$24,991	0	\$0	0	0	0	0	\$24,991
A1230.104	Salaries Longevity	\$0	\$210	Becomes town wide expense	\$210	0	\$0	0	0	0	0	\$210
A1230.109	Sick Time Incentive Pay	\$0	\$90	Becomes town wide expense	\$90	0	\$0	0	0	0	0	\$90
A1230.421	Postage	\$0	\$0	Becomes town wide expense	\$0	0	\$0	0	0	0	0	\$0
A1230.424	Travel Expense	\$0	\$475	Becomes town wide expense	\$475	0	\$0	0	0	0	0	\$475
A1230.425	Clothing	\$0	\$2,500	Becomes town wide expense	\$2,500	0	\$0	0	0	0	0	\$2,500
A1230.426	Telephone	\$0	\$53	Becomes town wide expense	\$53	0	\$0	0	0	0	0	\$53
A1230.460	Dues & Memberships	\$0	\$800	Becomes town wide expense	\$800	0	\$0	0	0	0	0	\$800
A1230.480	Special Services	\$0	\$350	Becomes town wide expense	\$350	0	\$0	0	0	0	0	\$350
A1230.490	Office Supplies	\$0	\$800	Becomes town wide expense	\$800	0	\$0	0	0	0	0	\$800
<b>TOTAL EXECUTIVE</b>		<b>\$69,208</b>	<b>\$45,319</b>		<b>\$113,527</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$113,527</b>
<b>FINANCE</b>												
A1320.4	Independent Audit	\$12,400	\$0	No change	\$12,400	0	0	0	0	0	0	\$12,400
A1325.101	Salaries F.T.	\$0	\$54,265	Reduced by \$20,167 - four admin positions adjusted from 35 hr/wk to 30. Balance becomes town wide expense.	\$34,098	0	\$0	0	0	0	0	\$34,098
A1325.103	Salaries O.T.	\$0	\$100	Becomes town wide expense	\$100	0	\$0	0	0	0	0	\$100
A1325.104	Salaries Longevity	\$0	\$1,005	Becomes town wide expense	\$1,005	0	\$0	0	0	0	0	\$1,005



POTSDAM OPTIONS CURRENT MODEL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (minimal change in structure) as of 6/16/11	NEW TOWN	NEW TOWN	NEW TOWN	Former Village	Water&Hydro/S	Fire District	Balance of Combined Entities After Assumptions
					NEW Town A FUND	DA GENERAL HWAY	TOV B GENERAL FUND	TOV DB HWAY FUND	Special Taxing Districts		
A1325.109	Sick Time Incentive Pay	\$0	\$600	Becomes town wide expense	\$600	0	\$0	0	0	0	\$600
A1325.200	Equipment	\$0	\$500	Becomes town wide expense	\$500	0	\$0	0	0	0	\$500
A1325.421	Postage	\$0	\$1,500	Becomes town wide expense	\$1,500	0	\$0	0	0	0	\$1,500
A1325.424	Travel Expense	\$0	\$200	Becomes town wide expense	\$200	0	\$0	0	0	0	\$200
A1325.425	Clothing Allowance	\$0	\$45	Becomes town wide expense	\$45	0	\$0	0	0	0	\$45
A1325.426	Telephone	\$0	\$700	Becomes town wide expense	\$700	0	\$0	0	0	0	\$700
A1325.460	Dues & Memberships	\$0	\$185	Becomes town wide expense	\$185	0	\$0	0	0	0	\$185
A1325.465	Equipment Maintenance	\$0	\$0	Becomes town wide expense	\$0	0	\$0	0	0	0	\$0
A1325.480	Special Services	\$0	\$0	Becomes town wide expense	\$0	0	\$0	0	0	0	\$0
A1325.490	Office Supplies	\$0	\$1,000	Becomes town wide expense	\$1,000	0	\$0	0	0	0	\$1,000
A1330.1	Personal Service	\$4,244	\$0	No change	\$4,244	0	0	0	0	0	\$4,244
A1330.4	Contractual Expense	\$6,200	\$0	No change	\$6,200	0	0	0	0	0	\$6,200
A1355.1	Personal Service	\$101,591	\$0	No change	\$101,591	0	0	0	0	0	\$101,591
A1355.4	Equipment	\$7,900	\$0	No change	\$7,900	0	0	0	0	0	\$7,900
A1355.480	Special Services	\$0	\$2,400	Becomes town wide expense	\$2,400	0	\$0	0	0	0	\$2,400
<b>TOTAL FINANCE</b>		<b>\$132,335</b>	<b>\$62,500</b>		<b>\$174,668</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$174,668</b>
<b>MUNICIPAL STAFF</b>											
A1410.1	Personal Service	\$67,752	\$0	No change	\$67,752	0	0	0	0	0	\$67,752
A1410.101	Salaries F.T.	\$0	\$49,537	Becomes town wide expense	\$49,537	0	\$0	0	0	0	\$49,537
A1410.104	Salaries Longevity	\$0	\$900	Becomes town wide expense	\$900	0	\$0	0	0	0	\$900
A1410.109	Sick Time Incentive Pay	\$0	\$225	Becomes town wide expense	\$225	0	\$0	0	0	0	\$225
A1410.2	Records Mgt. Preservation	\$3,300	\$0	No change	\$3,300	0	0	0	0	0	\$3,300
A1410.4	Contractual Expense	\$4,700	\$0	No change	\$4,700	0	0	0	0	0	\$4,700
A1410.421	Postage	\$0	\$120	Becomes town wide expense	\$120	0	\$0	0	0	0	\$120
A1410.424	Travel & Training	\$0	\$1,500	Becomes town wide expense	\$1,500	0	\$0	0	0	0	\$1,500
A1410.430	Books & Subscriptions	\$0	\$2,500	Becomes town wide expense	\$2,500	0	\$0	0	0	0	\$2,500
A1410.460	Dues & Memberships	\$0	\$150	Becomes town wide expense	\$150	0	\$0	0	0	0	\$150
A1410.461	Advertising	\$0	\$500	Becomes town wide expense	\$500	0	\$0	0	0	0	\$500
A1410.462	Printing & Duplicating	\$0	\$100	Becomes town wide expense	\$100	0	\$0	0	0	0	\$100
A1410.465	Equipment Maintenance	\$0	\$100	Becomes town wide expense	\$100	0	\$0	0	0	0	\$100
A1410.490	Office Supplies	\$0	\$350	Becomes town wide expense	\$350	0	\$0	0	0	0	\$350
A1420.1	Personal Service	\$30,000	\$0	No change	\$30,000	0	0	0	0	0	\$30,000
A1420.102	Salaries P.T.	\$0	\$0	No change	\$0	0	0	0	0	0	\$0
A1420.4	Contractual Expense	\$50,000	\$0	No change	\$50,000	0	0	0	0	0	\$50,000
A1420.480	Law Special Services	\$0	\$25,000	Becomes town wide expense	\$25,000	0	0	0	0	0	\$25,000
A1460.480	Special Services	\$0	\$30	Becomes town wide expense	\$30	0	0	0	0	0	\$30
<b>TOTAL MUNICIPAL STAFF</b>		<b>\$155,752</b>	<b>\$81,012</b>		<b>\$236,764</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$236,764</b>
<b>SHARED SERVICES</b>											
A1620.1	Personal Service	\$8,970	\$0	No change	\$8,970	0	0	0	0	0	\$8,970
A1620.101	Salaries F.T.	\$0	\$48,227	Becomes town wide expense	\$48,227	0	\$0	0	0	0	\$48,227
A1620.103	Salaries O.T.	\$0	\$240	Becomes town wide expense	\$240	0	\$0	0	0	0	\$240
A1620.104	Salaries Longevity	\$0	\$1,255	Becomes town wide expense	\$1,255	0	\$0	0	0	0	\$1,255
A1620.109	Sick Time Incentive Pay	\$0	\$225	Becomes town wide expense	\$225	0	\$0	0	0	0	\$225
A1620.4	Contractual Expense	\$39,900	\$0	No change	\$39,900	0	0	0	0	0	\$39,900
A1620.420	Janitorial Supplies	\$0	\$1,785	Becomes town wide expense	\$1,785	0	0	0	0	0	\$1,785
A1620.425	Clothing	\$0	\$0	No change	\$0	0	0	0	0	0	\$0
A1620.427	Electrical Service	\$0	\$17,000	Becomes town wide expense	\$17,000	0	0	0	0	0	\$17,000
A1620.428	Gas Service	\$0	\$9,000	Becomes town wide expense	\$9,000	0	0	0	0	0	\$9,000
A1620.429	Trash Service	\$0	\$12,134	Becomes town wide expense	\$12,134	0	0	0	0	0	\$12,134
A1620.465	Equipment Maintenance	\$0	\$920	Becomes town wide expense	\$920	0	0	0	0	0	\$920
A1620.470	Building Maintenance	\$0	\$26,500	Becomes town wide expense	\$26,500	0	0	0	0	0	\$26,500
A1620.471	Civic Center Grounds	\$0	\$325	Becomes town wide expense	\$325	0	0	0	0	0	\$325
A1620.480	Special Services	\$0	\$5,250	Becomes town wide expense	\$5,250	0	0	0	0	0	\$5,250
A1620.481	Misc. Supplies	\$0	\$250	Becomes town wide expense	\$250	0	0	0	0	0	\$250
A1620.488	Small Tools	\$0	\$300	Becomes town wide expense	\$300	0	0	0	0	0	\$300
A1620.490	Office Supplies	\$0	\$15	Becomes town wide expense	\$15	0	0	0	0	0	\$15
A1620.491	Chemicals	\$0	\$3,000	Becomes town wide expense	\$3,000	0	0	0	0	0	\$3,000
A1620.492	Gasoline	\$0	\$1,300	Becomes town wide expense	\$1,300	0	0	0	0	0	\$1,300
A1640.101	Salaries F.T.	\$0	\$32,652	Becomes town wide expense	\$32,652	0	0	0	0	0	\$32,652
A1640.103	Salaries O.T.	\$0	\$260	Becomes town wide expense	\$260	0	0	0	0	0	\$260
A1640.104	Salaries Longevity	\$0	\$781	Becomes town wide expense	\$781	0	0	0	0	0	\$781
A1640.109	Sick Time Incentive Pay	\$0	\$150	Becomes town wide expense	\$150	0	0	0	0	0	\$150
A1640.200	Equipment	\$0	\$2,600	Becomes town wide expense	\$2,600	0	0	0	0	0	\$2,600
A1640.420	Janitorial Supplies	\$0	\$950	Becomes town wide expense	\$950	0	0	0	0	0	\$950
A1640.425	Clothing	\$0	\$185	Becomes town wide expense	\$185	0	0	0	0	0	\$185
A1640.427	Electricity	\$0	\$7,500	Becomes town wide expense	\$7,500	0	0	0	0	0	\$7,500
A1640.428	Gas Service	\$0	\$1,700	Becomes town wide expense	\$1,700	0	0	0	0	0	\$1,700
A1640.437	Insurance	\$0	\$2,800	Becomes town wide expense	\$2,800	0	0	0	0	0	\$2,800
A1640.464	Vehicle Maintenance	\$0	\$300	Becomes town wide expense	\$300	0	0	0	0	0	\$300
A1640.465	Equipment Maintenance	\$0	\$4,000	Becomes town wide expense	\$4,000	0	0	0	0	0	\$4,000
A1640.470	Building Maintenance	\$0	\$3,500	Becomes town wide expense	\$3,500	0	0	0	0	0	\$3,500

POTSDAM OPTIONS CURRENT MODEL

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					A FUND	DA GENERAL HWAY	TOV B GENERAL FUND	TOV DB HWAY FUND	Special Taxing Districts		
A1640.480	Special Services	\$0	\$2,910	Becomes town wide expense	\$2,910	0	0	0	0	0	\$2,910
A1640.481	Misc. Supplies	\$0	\$400	Becomes town wide expense	\$400	0	0	0	0	0	\$400
A1640.488	Small Tools	\$0	\$900	Becomes town wide expense	\$900	0	0	0	0	0	\$900
A1640.491	Chemicals	\$0	\$800	Becomes town wide expense	\$800	0	0	0	0	0	\$800
A1640.492	Gasoline	\$0	\$600	Becomes town wide expense	\$600	0	0	0	0	0	\$600
<b>Sub-Total General Shared Servi</b>		<b>\$48,870</b>	<b>\$190,714</b>		<b>\$239,584</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$239,584</b>
<b>SHARED SERVICES (Con't for districts)</b>											
F1620.101	Salaries F.T.	\$0	\$9,491	Becomes water district expense	0	0	0	0	\$9,491	0	\$9,491
F1620.103	Salaries Longevity	\$0	\$256	Becomes water district expense	0	0	0	0	\$256	0	\$256
F1620.109	Sick Leave Incentive Pay	\$0	\$150	Becomes water district expense	0	0	0	0	\$150	0	\$150
F1620.427	Electricity	\$0	\$3,764	Becomes water district expense	0	0	0	0	\$3,764	0	\$3,764
F1620.428	Gas	\$0	\$1,600	Becomes water district expense	0	0	0	0	\$1,600	0	\$1,600
F1620.429	Trash	\$0	\$1,200	Becomes water district expense	0	0	0	0	\$1,200	0	\$1,200
F1640.101	Salaries F.T.	\$0	\$6,898	Becomes water district expense	0	0	0	0	\$6,898	0	\$6,898
F1640.103	Salaries Longevity	\$0	\$165	Becomes water district expense	0	0	0	0	\$165	0	\$165
F1640.109	Sick Leave Incentive Pay	\$0	\$75	Becomes water district expense	0	0	0	0	\$75	0	\$75
F1640.200	Equipment	\$0	\$700	Becomes water district expense	0	0	0	0	\$700	0	\$700
F1640.427	Electricity	\$0	\$1,920	Becomes water district expense	0	0	0	0	\$1,920	0	\$1,920
F1640.428	Gas	\$0	\$400	Becomes water district expense	0	0	0	0	\$400	0	\$400
F1640.470	Building Maintenance	\$0	\$700	Becomes water district expense	0	0	0	0	\$700	0	\$700
<b>Sub-Total Water Shared Service</b>		<b>\$0</b>	<b>\$27,319</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$27,319</b>	<b>\$0</b>	<b>\$27,319</b>
G1620.101	Salaries F.T.	\$0	\$10,265	Becomes sewer district expense	0	0	0	0	\$10,265	0	\$10,265
G1620.103	Salaries Longevity	\$0	\$267	Becomes sewer district expense	0	0	0	0	\$267	0	\$267
G1620.109	Sick Leave Incentive Pay	\$0	\$75	Becomes sewer district expense	0	0	0	0	\$75	0	\$75
G1620.427	Electricity	\$0	\$4,162	Becomes sewer district expense	0	0	0	0	\$4,162	0	\$4,162
G1620.428	Gas	\$0	\$1,600	Becomes sewer district expense	0	0	0	0	\$1,600	0	\$1,600
G1620.429	Trash	\$0	\$1,545	Becomes sewer district expense	0	0	0	0	\$1,545	0	\$1,545
G1620.470	Building Maintenance	\$0	\$3,500	Becomes sewer district expense	0	0	0	0	\$3,500	0	\$3,500
G1640.101	Salaries F.T.	\$0	\$6,898	Becomes sewer district expense	0	0	0	0	\$6,898	0	\$6,898
G1640.103	Salaries Longevity	\$0	\$165	Becomes sewer district expense	0	0	0	0	\$165	0	\$165
G1640.109	Sick Leave Incentive Pay	\$0	\$45	Becomes sewer district expense	0	0	0	0	\$45	0	\$45
G1640.200	Equipment	\$0	\$700	Becomes sewer district expense	0	0	0	0	\$700	0	\$700
G1640.427	Electricity	\$0	\$2,060	Becomes sewer district expense	0	0	0	0	\$2,060	0	\$2,060
G1640.428	Gas	\$0	\$400	Becomes sewer district expense	0	0	0	0	\$400	0	\$400
G1640.470	Building Maintenance	\$0	\$700	Becomes sewer district expense	0	0	0	0	\$700	0	\$700
<b>Sub-Total Sewer Shared Service</b>		<b>\$0</b>	<b>\$32,382</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,382</b>	<b>\$0</b>	<b>\$32,382</b>
<b>TOTAL Shared Services</b>		<b>\$48,870</b>	<b>\$250,415</b>		<b>\$239,584</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$59,701</b>	<b>\$0</b>	<b>\$299,285</b>
<b>SPECIAL ITEMS</b>											
A1910.472	Retiree Fringe Benefits	\$0	\$315,000	Assigned to new Village debt district.	0	0	0	0	\$315,000	0	\$315,000
A1910.474	Rescue Squad Contrib.	\$0	\$30,000	Becomes town wide expense	\$30,000	0	\$0	0	0	0	\$30,000
A1910.475	Fire Dept. Contrib.	\$0	\$10,250	Assigned to Fire District.	0	0	0	0	0	\$10,250	\$10,250
A1910.4	Insurance	\$45,000	\$0	No change	\$45,000	0	0	0	0	0	\$45,000
A1910.402	Alliance for Municipal Power	\$0	\$8,500	Becomes town wide expense	\$8,500	0	0	0	0	0	\$8,500
A1910.426	Telephone Service	\$0	\$2,400	Becomes town wide expense	\$2,400	0	0	0	0	0	\$2,400
A1910.437	Insurance	\$0	\$37,000	Becomes town wide expense	\$37,000	0	0	0	0	0	\$37,000
A1910.438	Drug Testing & Contract	\$0	\$1,000	Becomes town wide expense	\$1,000	0	0	0	0	0	\$1,000
A1910.455	Uniform Contract	\$0	\$4,000	Becomes town wide expense	\$4,000	0	0	0	0	0	\$4,000
A1910.473	Audit Expense	\$0	\$10,500	Becomes town wide expense	\$10,500	0	0	0	0	0	\$10,500
A1910.471	Cham. of Com. Contrib.	\$0	\$7,900	Becomes town wide expense	\$7,900	0	0	0	0	0	\$7,900
A1910.476	Real Estate Taxes	\$0	\$275	Becomes town wide expense	\$275	0	0	0	0	0	\$275
A1910.480	Special Services	\$0	\$3,500	Becomes town wide expense	\$3,500	0	0	0	0	0	\$3,500
A1910.483	Union Arbitration Costs	\$0	\$2,150	Becomes town wide expense	\$2,150	0	0	0	0	0	\$2,150
A1910.484	Copier Lease	\$0	\$8,000	Becomes town wide expense	\$8,000	0	0	0	0	0	\$8,000
A1910.485	Service Contracts	\$0	\$1,307	Becomes town wide expense	\$1,307	0	0	0	0	0	\$1,307
A1910.486	Internet	\$0	\$3,000	Becomes town wide expense	\$3,000	0	0	0	0	0	\$3,000
A1910.488	Marketing	\$0	\$1,400	Becomes town wide expense	\$1,400	0	0	0	0	0	\$1,400
A1910.489	Rooftop Highway contribution	\$0	\$2,500	Becomes town wide expense	\$2,500	0	0	0	0	0	\$2,500
A1920.4	Association of Towns	\$1,100	\$0	No change	\$1,100	0	0	0	0	0	\$1,100
A1990.4	Contingent	\$15,000	\$0	No change	\$15,000	0	0	0	0	0	\$15,000
A1990.479	Contingent	\$0	\$30,000	Becomes town wide expense	\$30,000	0	0	0	0	0	\$30,000
<b>Sub-Total Special Items A Fund</b>		<b>\$61,100</b>	<b>\$478,682</b>		<b>\$214,532</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$315,000</b>	<b>\$0</b>	<b>\$539,782</b>
B1990.4	Contingent	\$15,000	\$0	No change	0	0	\$15,000	\$0	0	0	\$15,000
C1910.472	Retiree Benefits - Hydro	\$0	\$5,000	Post-employee benefits - becomes part of Former Village Dist.	\$0	\$0	0	0	\$0	\$5,000	\$5,000
C1990.479	Contingency - Hydro	\$0	\$10,000	Becomes part of Water Dist.	\$0	\$0	0	0	0	\$10,000	\$10,000
<b>Sub-Total Hydro</b>		<b>\$0</b>	<b>\$15,000</b>	<b>Becomes town wide expense for</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$15,000</b>

POTSDAM OPTIONS CURRENT MODEL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (minimal change in structure) as of 6/16/11	NEW TOWN	NEW TOWN	NEW TOWN	Former Village	Water&Hydro/S	Fire District	Balance of Combined Entities After Assumptions
					A FUND	DA GENERAL HWAY	TOV B GENERAL FUND	TOV DB HWAY FUND	Special Taxing Districts		
<b>Water - Special Items</b>											
F1910.200	Computer Equipment	\$0	\$0	Becomes water district expense	0	0	0	0	\$0		\$0
F1910.437	Insurance - Water Tower	\$0	\$3,200	Becomes water district expense	0	0	0	0	\$3,200		\$3,200
F1910.438	Drug Testing Contract	\$0	\$248	Becomes water district expense	0	0	0	0	\$248		\$248
F1910.455	Uniforms	\$0	\$388	Becomes water district expense	0	0	0	0	\$388		\$388
F1910.472	Retiree Benefits	\$0	\$15,000	Becomes water district expense	0	0	0	0	\$15,000		\$15,000
F1910.473	Audit	\$0	\$1,850	Becomes water district expense	0	0	0	0	\$1,850		\$1,850
F1910.480	Special Services	\$0	\$414	Becomes water district expense	0	0	0	0	\$414		\$414
F1910.483	Union Arbitration Costs	\$0	\$276	Becomes water district expense	0	0	0	0	\$276		\$276
F1910.484	Copier Lease	\$0	\$253	Becomes water district expense	0	0	0	0	\$253		\$253
F1910.485	Service Contracts	\$0	\$2,400	Becomes water district expense	0	0	0	0	\$2,400		\$2,400
F1910.486	Internet	\$0	\$331	Becomes water district expense	0	0	0	0	\$331		\$331
F1910.489	Mapping Imagery	\$0	\$0	Becomes water district expense	0	0	0	0	\$0		\$0
F1990.479	Contingency	\$0	\$30,000	Becomes water district expense	0	0	0	0	\$30,000		\$30,000
	<b>Sub-Total Water Special Items</b>	<b>\$0</b>	<b>\$54,360</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,360</b>	<b>\$0</b>	<b>\$54,360</b>
<b>Sewer - Special Items</b>											
G1910.200	Computer Equipment	\$0	\$0	Becomes sewer district expense	0	0	0	0	\$0		\$0
G1910.438	Drug Testing Contract	\$0	\$266	Becomes sewer district expense	0	0	0	0	\$266		\$266
G1910.455	Uniforms	\$0	\$416	Becomes sewer district expense	0	0	0	0	\$416		\$416
G1910.472	Retiree Benefits	\$0	\$14,000	Becomes sewer district expense	0	0	0	0	\$14,000		\$14,000
G1910.473	Audit	\$0	\$1,970	Becomes sewer district expense	0	0	0	0	\$1,970		\$1,970
G1910.480	Medical Physicals	\$0	\$200	Becomes sewer district expense	0	0	0	0	\$200		\$200
G1910.483	Union Arbitration Costs	\$0	\$296	Becomes sewer district expense	0	0	0	0	\$296		\$296
G1910.484	Copier Lease	\$0	\$271	Becomes sewer district expense	0	0	0	0	\$271		\$271
G1910.485	Service Contracts	\$0	\$2,500	Becomes sewer district expense	0	0	0	0	\$2,500		\$2,500
G1910.486	Internet	\$0	\$355	Becomes sewer district expense	0	0	0	0	\$355		\$355
G1990.479	Contingency	\$0	\$20,000	Becomes sewer district expense	0	0	0	0	\$20,000		\$20,000
	<b>Sub-Total Sewer Special Items</b>	<b>\$0</b>	<b>\$40,274</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,274</b>	<b>\$0</b>	<b>\$40,274</b>
	<b>TOTAL SPECIAL ITEMS</b>	<b>\$76,100</b>	<b>\$588,316</b>		<b>\$214,532</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$315,000</b>	<b>\$109,634</b>	<b>\$10,250</b>
<b>LAW ENFORCEMENT</b>											
A3120.1	Personal Services	\$310	\$0	No change	\$310	0	0	0	0	0	\$310
A3120.101	Salaries F.T.	\$0	\$936,790	Becomes town wide expense	\$936,790	0	\$0	0	0	0	\$936,790
A3120.102	Salaries P.T.	\$0	\$20,966	Becomes town wide expense	\$20,966	0	0	0	0	0	\$20,966
A3120.103	Salaries O.T.	\$0	\$85,905	Becomes town wide expense	\$85,905	0	\$0	0	0	0	\$85,905
A3120.104	Salaries Longevity	\$0	\$9,100	Becomes town wide expense	\$9,100	0	0	0	0	0	\$9,100
A3120.105	Salaries Holiday	\$0	\$25,066	Becomes town wide expense	\$25,066	0	\$0	0	0	0	\$25,066
A3120.106	Salaries Training	\$0	\$15,525	Becomes town wide expense	\$15,525	0	0	0	0	0	\$15,525
A3120.107	Comp. O.T. Current	\$0	\$16,000	Becomes town wide expense	\$16,000	0	\$0	0	0	0	\$16,000
A3120.109	Sick Time Incentive Pay	\$0	\$3,000	Becomes town wide expense	\$3,000	0	0	0	0	0	\$3,000
A3120.110	207-C Salaries	\$0	\$0	Becomes town wide expense	\$0	0	\$0	0	0	0	\$0
A3120.200	Equipment	\$0	\$11,254	Becomes town wide expense	\$11,254	0	0	0	0	0	\$11,254
A3120.230	Police Vehicles	\$0	\$27,000	Becomes town wide expense	\$27,000	0	\$0	0	0	0	\$27,000
A3120.4	Contractual Expense	\$210	\$0	No change	\$210	0	0	0	0	0	\$210
A3120.408	Ammo & Supplies	\$0	\$1,500	Becomes town wide expense	\$1,500	0	0	0	0	0	\$1,500
A3120.420	Janitorial Supplies	\$0	\$1,300	Becomes town wide expense	\$1,300	0	0	0	0	0	\$1,300
A3120.421	Postage	\$0	\$1,100	Becomes town wide expense	\$1,100	0	0	0	0	0	\$1,100
A3120.423	Juvenile Officer Expense	\$0	\$2,000	Becomes town wide expense	\$2,000	0	0	0	0	0	\$2,000
A3120.424	Travel & Training	\$0	\$5,000	Becomes town wide expense	\$5,000	0	0	0	0	0	\$5,000
A3120.425	Clothing Allowance	\$0	\$7,500	Becomes town wide expense	\$7,500	0	0	0	0	0	\$7,500
A3120.426	Telephone	\$0	\$2,300	Becomes town wide expense	\$2,300	0	0	0	0	0	\$2,300
A3120.427	Electrical Service	\$0	\$0	No change	\$0	0	0	0	0	0	\$0
A3120.428	Gas Service	\$0	\$0	No change	\$0	0	0	0	0	0	\$0
A3120.430	Books & Legal Inserts	\$0	\$800	Becomes town wide expense	\$800	0	0	0	0	0	\$800
A3120.437	Insurance	\$0	\$11,700	Becomes town wide expense	\$11,700	0	0	0	0	0	\$11,700
A3120.460	Dues & Memberships	\$0	\$400	Becomes town wide expense	\$400	0	0	0	0	0	\$400
A3120.461	Advertising	\$0	\$20	Becomes town wide expense	\$20	0	0	0	0	0	\$20
A3120.462	Printing & Duplicating(park)	\$0	\$2,000	Becomes town wide expense	\$2,000	0	0	0	0	0	\$2,000
A3120.463	Comestibles	\$0	\$250	Becomes town wide expense	\$250	0	0	0	0	0	\$250
A3120.464	Vehicle Maintenance	\$0	\$8,000	Becomes town wide expense	\$8,000	0	0	0	0	0	\$8,000
A3120.465	Equipment Maintenance	\$0	\$2,200	Becomes town wide expense	\$2,200	0	0	0	0	0	\$2,200
A3120.470	Building Maintenance	\$0	\$3,000	Becomes town wide expense	\$3,000	0	0	0	0	0	\$3,000
A3120.480	Special Services	\$0	\$2,700	Becomes town wide expense	\$2,700	0	0	0	0	0	\$2,700
A3120.481	Misc. Supplies	\$0	\$1,500	Becomes town wide expense	\$1,500	0	0	0	0	0	\$1,500
A3120.482	Finger Printing Supplies	\$0	\$0	Becomes town wide expense	\$0	0	0	0	0	0	\$0
A3120.483	CPR Classes	\$0	\$0	Becomes town wide expense	\$0	0	0	0	0	0	\$0
A3120.486	K-9 Expenses	\$0	\$900	Becomes town wide expense	\$900	0	0	0	0	0	\$900
A3120.490	Office Supplies	\$0	\$3,000	Becomes town wide expense	\$3,000	0	0	0	0	0	\$3,000
A3120.492	Gasoline	\$0	\$14,000	Becomes town wide expense	\$14,000	0	0	0	0	0	\$14,000
A3120.493	Police Station Lease	\$0	\$110,000	Becomes town wide expense	\$110,000	0	0	0	0	0	\$110,000
B3120.4	Fire Wardens	\$1,850	\$0	No change	\$1,850	0	0	0	0	0	\$1,850
	<b>TOTAL LAW ENFORCEMENT</b>	<b>\$2,370</b>	<b>\$1,331,776</b>		<b>\$1,334,146</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,334,146</b>

POTSDAM OPTIONS CURRENT MODEL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (minimal change in structure) as of 6/16/11	NEW TOWN	NEW TOWN	NEW TOWN	Former Village	Water&Hydro/S	Fire District	Balance of Combined Entities After Assumptions	
					A FUND	DA GENERAL HWAY	TOV B GENERAL FUND	TOV DB HWAY FUND	Special Taxing Districts			ewer/ Current Town Districts
<b>TRAFFIC CONTROL</b>												
A3310.465	Equipment Maintenance	\$0	\$3,100	Becomes TOV DB Hway expense	0	0	0	\$3,100	0	0	\$3,100	
A3320.101	Salaries F.T.	\$0	\$20,521	Becomes TOV DB Hway expense	0	0	0	\$20,521	0	0	\$20,521	
A3320.103	Salaries O.T.	\$0	\$100	Becomes TOV DB Hway expense	0	0	0	\$100	0	0	\$100	
A3320.104	Salaries Longevity	\$0	\$450	Becomes TOV DB Hway expense	0	0	0	\$450	0	0	\$450	
A3320.109	Sick Time Incentive Pav	\$0	\$225	Becomes TOV DB Hway expense	0	0	0	\$225	0	0	\$225	
A3320.200	Equipment	\$0	\$2,700	Becomes TOV DB Hway expense	0	0	0	\$2,700	0	0	\$2,700	
A3320.425	Clothing	\$0	\$0	Becomes TOV DB Hway expense	0	0	0	\$0	0	0	\$0	
A3320.465	Equipment Maintenance	\$0	\$1,800	Becomes TOV DB Hway expense	0	0	0	\$1,800	0	0	\$1,800	
A3320.481	Misc. Supplies	\$0	\$100	Becomes TOV DB Hway expense	0	0	0	\$100	0	0	\$100	
A3320.488	Small Tools	\$0	\$100	Becomes TOV DB Hway expense	0	0	0	\$100	0	0	\$100	
A3320.490	Office Supplies	\$0	\$175	Becomes TOV DB Hway expense	0	0	0	\$175	0	0	\$175	
<b>TOTAL LAW ENFORCEMENT</b>		<b>\$0</b>	<b>\$29,271</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,271</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,271</b>	
<b>FIRE PROTECTION</b>												
A3410.101	Salaries F.T.	\$0	\$164,170	Becomes special fire district tax	0	0	0	0	0	\$164,170	\$164,170	
A3410.103	Salaries O.T.	\$0	\$57,775	Becomes special fire district tax	0	0	0	0	0	\$57,775	\$57,775	
A3410.104	Salaries Longevity	\$0	\$4,000	Becomes special fire district tax	0	0	0	0	0	\$4,000	\$4,000	
A3410.109	Sick Leave Incentive Pav	\$0	\$1,200	Becomes special fire district tax	0	0	0	0	0	\$1,200	\$1,200	
A3410.200	Equipment	\$0	\$21,630	Becomes special fire district tax	0	0	0	0	0	\$21,630	\$21,630	
A3410.201	Equipment- Hose	\$0	\$2,500	Becomes special fire district tax	0	0	0	0	0	\$2,500	\$2,500	
SF3410.4	Potsdam Fire Department	\$196,440	\$0	All in Fire Protection Dist/Shared with all TOV	0	0	0	0	0	\$196,440	\$196,440	
A3410.420	Janitorial Supplies	\$0	\$500	Becomes special fire district tax	0	0	0	0	0	\$500	\$500	
A3410.421	Postage	\$0	\$60	Becomes special fire district tax	0	0	0	0	0	\$60	\$60	
A3410.424	Travel & Training	\$0	\$500	Becomes special fire district tax	0	0	0	0	0	\$500	\$500	
A3410.425	Clothing	\$0	\$5,760	Becomes special fire district tax	0	0	0	0	0	\$5,760	\$5,760	
A3410.426	Telephone	\$0	\$1,000	Becomes special fire district tax	0	0	0	0	0	\$1,000	\$1,000	
A3410.428	Gas Service	\$0	\$600	Becomes special fire district tax	0	0	0	0	0	\$600	\$600	
A3410.430	Books	\$0	\$300	Becomes special fire district tax	0	0	0	0	0	\$300	\$300	
A3410.437	Insurance	\$0	\$4,500	Becomes special fire district tax	0	0	0	0	0	\$4,500	\$4,500	
A3410.460	Dues NFPA	\$0	\$135	Becomes special fire district tax	0	0	0	0	0	\$135	\$135	
A3410.464	Vehicle Maintenance	\$0	\$6,980	Becomes special fire district tax	0	0	0	0	0	\$6,980	\$6,980	
A3410.465	Equipment Maintenance	\$0	\$9,568	Becomes special fire district tax	0	0	0	0	0	\$9,568	\$9,568	
A3410.470	Building Maintenance	\$0	\$2,000	Becomes special fire district tax	0	0	0	0	0	\$2,000	\$2,000	
A3410.480	Special Services	\$0	\$3,800	Becomes special fire district tax	0	0	0	0	0	\$3,800	\$3,800	
A3410.481	Misc. Supplies	\$0	\$500	Becomes special fire district tax	0	0	0	0	0	\$500	\$500	
A3410.488	Small Tools	\$0	\$500	Becomes special fire district tax	0	0	0	0	0	\$500	\$500	
A3410.490	Office Supplies	\$0	\$400	Becomes special fire district tax	0	0	0	0	0	\$400	\$400	
A3410.491	Chemicals	\$0	\$600	Becomes special fire district tax	0	0	0	0	0	\$600	\$600	
A3410.492	Gasoline	\$0	\$4,700	Becomes special fire district tax	0	0	0	0	0	\$4,700	\$4,700	
<b>TOTAL FIRE PROTECTION</b>		<b>\$196,440</b>	<b>\$293,678</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$490,118</b>	<b>\$490,118</b>	
<b>ANIMAL CONTROL</b>												
A3510.1	Personal Services	\$14,042	\$0	Unchanged	\$14,042	\$0	0	0	0	0	\$14,042	
A3520.4	Rabies	\$42,331	\$0	Unchanged	\$42,331	\$0	0	0	0	0	\$42,331	
<b>TOTAL FIRE PROTECTION</b>		<b>\$56,373</b>	<b>\$0</b>		<b>\$56,373</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$56,373</b>	
<b>Other Public Safety/Code Enforcement</b>												
A3620.101	Salaries F.T.	\$0	\$57,808	Becomes TOV B Fund expense	0	0	\$57,808	0	0	0	\$57,808	
A3620.102	Salaries P.T.	\$0	\$33,939	Becomes TOV B Fund expense	0	0	\$33,939	0	0	0	\$33,939	
A3620.104	Salaries Longevity	\$0	\$666	Becomes TOV B Fund expense	0	0	\$666	0	0	0	\$666	
A3620.109	Sick Leave Incentive Pav	\$0	\$75	Becomes TOV B Fund expense	0	0	\$75	0	0	0	\$75	
A3620.200	Equipment	\$0	\$0	Becomes TOV B Fund expense	0	0	\$0	0	0	0	\$0	
B3620.4	Traffic Signs	\$3,500	\$0	Unchanged	0	0	\$3,500	0	0	0	\$3,500	
A3620.421	Postage	\$0	\$800	Becomes TOV B Fund expense	0	0	\$800	0	0	0	\$800	
A3620.424	Travel & Training	\$0	\$1,650	Becomes TOV B Fund expense	0	0	\$1,650	0	0	0	\$1,650	
A3620.425	Clothing	\$0	\$250	Becomes TOV B Fund expense	0	0	\$250	0	0	0	\$250	
A3620.426	Telephone	\$0	\$300	Becomes TOV B Fund expense	0	0	\$300	0	0	0	\$300	
A3620.430	Books & Inserts	\$0	\$0	Becomes TOV B Fund expense	0	0	\$0	0	0	0	\$0	
A3620.460	Dues & Memberships	\$0	\$120	Becomes TOV B Fund expense	0	0	\$120	0	0	0	\$120	
A3620.461	Advertising	\$0	\$0	Becomes TOV B Fund expense	0	0	\$0	0	0	0	\$0	
A3620.462	Printing & Duplicating	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	\$200	
A3620.464	Vehicle Maintenance	\$0	\$1,000	Becomes TOV B Fund expense	0	0	\$1,000	0	0	0	\$1,000	
A3620.465	Equipment Maintenance	\$0	\$0	Becomes TOV B Fund expense	0	0	\$0	0	0	0	\$0	
A3620.480	Special Services	\$0	\$650	Becomes TOV B Fund expense	0	0	\$650	0	0	0	\$650	
A3620.481	Misc. Supplies	\$0	\$25	Becomes TOV B Fund expense	0	0	\$25	0	0	0	\$25	
A3620.488	Small Tools	\$0	\$0	Becomes TOV B Fund expense	0	0	\$0	0	0	0	\$0	
A3620.490	Office Supplies	\$0	\$300	Becomes TOV B Fund expense	0	0	\$300	0	0	0	\$300	
A3620.492	Gasoline	\$0	\$600	Becomes TOV B Fund expense	0	0	\$600	0	0	0	\$600	
<b>TOTAL OTHER PUBLIC SAFETY</b>		<b>\$3,500</b>	<b>\$98,383</b>		<b>\$0</b>	<b>\$0</b>	<b>\$101,883</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$101,883</b>	
<b>PUBLIC HEALTH PROGRAMS</b>												
A4010.102	Salaries P.T.	\$0	\$0	Unchanged	0	0	0	0	0	0	\$0	
B4010.4	Potsdam Rescue Squad	\$28,752	\$0	Unchanged	0	0	\$28,752	0	0	0	\$28,752	

POTSDAM OPTIONS CURRENT MODEL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (minimal change in structure) as of 6/16/11	NEW TOWN	NEW TOWN	NEW TOWN	NEW TOWN	Former Village	Water&Hydro/S	Fire District	Balance of Combined Entities After Assumptions
					A FUND	DA GENERAL HWAY	TOV B GENERAL FUND	TOV DB HWAY FUND	Special Taxing Districts	ewer/ Current Town Districts		
A4020.102	Salaries P.T.	\$0	\$7,710	Becomes TOV B Fund expense	0	0	\$7,710	0	0	0	0	\$7,710
A4020.421	Postage	\$0	\$175	Becomes TOV B Fund expense	0	0	\$175	0	0	0	0	\$175
A4020.426	Telephone	\$0	\$0	Becomes TOV B Fund expense	0	0	\$0	0	0	0	0	\$0
A4020.460	Dues & Memberships	\$0	\$0	Becomes TOV B Fund expense	0	0	\$0	0	0	0	0	\$0
A4020.480	Special Services-Preservation	\$0	\$2,000	Becomes TOV B Fund expense	0	0	\$2,000	0	0	0	0	\$2,000
A4020.490	Office Supplies	\$0	\$400	Becomes TOV B Fund expense	0	0	\$400	0	0	0	0	\$400
<b>TOTAL OTHER PUBLIC SAFETY</b>		<b>\$28,752</b>	<b>\$10,285</b>		<b>\$0</b>	<b>\$0</b>	<b>\$39,037</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,037</b>
<b>HIGHWAY</b>												
A5010.1	Admin Personal Services	\$55,840	\$0	Unchanged	\$55,840	0	0	0	0	0	0	\$55,840
A5010.101	Admin Salaries F.T.	\$0	\$53,804	Becomes TOV DB Hway expense	0	0	\$53,804	0	0	0	0	\$53,804
A5010.103	Admin Salaries O.T.	\$0	\$732	Becomes TOV DB Hway expense	0	0	\$732	0	0	0	0	\$732
A5010.104	Admin Salaries Longevity	\$0	\$710	Becomes TOV DB Hway expense	0	0	\$710	0	0	0	0	\$710
A5010.109	Admin Sick Time Incentive Pay	\$0	\$300	Becomes TOV DB Hway expense	0	0	\$300	0	0	0	0	\$300
A5010.200	Admin Equipment	\$0	\$200	Becomes TOV DB Hway expense	0	0	\$200	0	0	0	0	\$200
A5010.4	Admin Contractual Expense	\$400	\$0	Unchanged	\$400	0	0	0	0	0	0	\$400
A5010.420	Admin Janitorial Supplies	\$0	\$275	Becomes TOV DB Hway expense	0	0	\$275	0	0	0	0	\$275
A5010.424	Admin Travel & Training	\$0	\$400	Becomes TOV DB Hway expense	0	0	\$400	0	0	0	0	\$400
A5010.425	Admin Clothing	\$0	\$125	Becomes TOV DB Hway expense	0	0	\$125	0	0	0	0	\$125
A5010.426	Admin Telephone	\$0	\$624	Becomes TOV DB Hway expense	0	0	\$624	0	0	0	0	\$624
A5010.460	Admin Dues & Memberships	\$0	\$200	Becomes TOV DB Hway expense	0	0	\$200	0	0	0	0	\$200
A5010.465	Admin Equipment Maintenance	\$0	\$1,500	Becomes TOV DB Hway expense	0	0	\$1,500	0	0	0	0	\$1,500
A5010.480	Admin Special Services	\$0	\$250	Becomes TOV DB Hway expense	0	0	\$250	0	0	0	0	\$250
A5010.481	Admin Misc. Supplies	\$0	\$1,000	Becomes TOV DB Hway expense	0	0	\$1,000	0	0	0	0	\$1,000
A5010.490	Admin Office Supplies	\$0	\$350	Becomes TOV DB Hway expense	0	0	\$350	0	0	0	0	\$350
A5110.101	Street Maintenance Salaries F.T.	\$0	\$211,281	Becomes TOV DB Hway expense	0	0	\$211,281	0	0	0	0	\$211,281
A5110.103	Street Maintenance Salaries O.T	\$0	\$3,000	Becomes TOV DB Hway expense	0	0	\$3,000	0	0	0	0	\$3,000
A5110.104	Street Maintenance Salaries Lor	\$0	\$4,275	Becomes TOV DB Hway expense	0	0	\$4,275	0	0	0	0	\$4,275
A5110.109	Street Maintenance Sick Time Ir	\$0	\$1,050	Becomes TOV DB Hway expense	0	0	\$1,050	0	0	0	0	\$1,050
A5110.200	Street Maintenance Equipment	\$0	\$6,000	Becomes TOV DB Hway expense	0	0	\$6,000	0	0	0	0	\$6,000
A5110.424	Street Maintenance Travel & Tr	\$0	\$0	Unchanged	0	0	0	0	0	0	0	\$0
A5110.425	Street Maintenance Clothing	\$0	\$875	Becomes TOV DB Hway expense	0	0	\$875	0	0	0	0	\$875
A5110.437	Street Maintenance Insurance	\$0	\$4,000	Becomes TOV DB Hway expense	0	0	\$4,000	0	0	0	0	\$4,000
A5110.454	Street Maintenance Equipment	\$0	\$350	Becomes TOV DB Hway expense	0	0	\$350	0	0	0	0	\$350
A5110.464	Street Maintenance Vehicle Ma	\$0	\$10,500	Becomes TOV DB Hway expense	0	0	\$10,500	0	0	0	0	\$10,500
A5110.465	Street Maintenance Equipment	\$0	\$2,500	Becomes TOV DB Hway expense	0	0	\$2,500	0	0	0	0	\$2,500
A5110.466	Street Maintenance Sidewalk M	\$0	\$5,100	Becomes TOV DB Hway expense	0	0	\$5,100	0	0	0	0	\$5,100
A5110.467	Street Maintenance Repair Mat	\$0	\$5,100	Becomes TOV DB Hway expense	0	0	\$5,100	0	0	0	0	\$5,100
A5110.479	Street Maintenance CHIPS Capit	\$0	\$70,634	Becomes TOV DB Hway expense	0	0	\$70,634	0	0	0	0	\$70,634
A5110.480	Street Maintenance Special Sen	\$0	\$125	Becomes TOV DB Hway expense	0	0	\$125	0	0	0	0	\$125
A5110.481	Street Maintenance Misc. Suppl	\$0	\$275	Becomes TOV DB Hway expense	0	0	\$275	0	0	0	0	\$275
A5110.483	Street Maintenance Paving Mat	\$0	\$15,000	Becomes TOV DB Hway expense	0	0	\$15,000	0	0	0	0	\$15,000
A5110.488	Street Maintenance Small Tools	\$0	\$310	Becomes TOV DB Hway expense	0	0	\$310	0	0	0	0	\$310
A5110.492	Street Maintenance Gasoline	\$0	\$17,600	Becomes TOV DB Hway expense	0	0	\$17,600	0	0	0	0	\$17,600
A5110.496	Street Maintenance Topsoil & G	\$0	\$300	Becomes TOV DB Hway expense	0	0	\$300	0	0	0	0	\$300
A5110.497	Street Maintenance Curbing Rei	\$0	\$0	Unchanged	0	0	0	0	0	0	0	\$0
A5110.498	Street Maintenance Gravel	\$0	\$1,000	Becomes TOV DB Hway expense	0	0	\$1,000	0	0	0	0	\$1,000
A5110.499	Street Maintenance Downtown	\$0	\$900	Becomes TOV DB Hway expense	0	0	\$900	0	0	0	0	\$900
A5132.4	Garage Contractual Expense	\$22,900	\$0	Unchanged	\$22,900	0	0	0	0	0	0	\$22,900
A5142.101	Snow Removal Salaries F.T.	\$0	\$23,865	Becomes TOV DB Hway expense	0	0	\$23,865	0	0	0	0	\$23,865
A5142.103	Snow Removal Salaries O.T.	\$0	\$14,000	Becomes TOV DB Hway expense	0	0	\$14,000	0	0	0	0	\$14,000
A5142.104	Snow Removal Salaries Longevit	\$0	\$345	Becomes TOV DB Hway expense	0	0	\$345	0	0	0	0	\$345
A5142.109	Snow Removal Sick Time Incent	\$0	\$300	Becomes TOV DB Hway expense	0	0	\$300	0	0	0	0	\$300
A5142.200	Snow Removal Equipment	\$0	\$40,600	Becomes TOV DB Hway expense	0	0	\$40,600	0	0	0	0	\$40,600
A5142.425	Snow Removal Clothing	\$0	\$125	Becomes TOV DB Hway expense	0	0	\$125	0	0	0	0	\$125
A5142.437	Snow Removal Insurance	\$0	\$2,400	Becomes TOV DB Hway expense	0	0	\$2,400	0	0	0	0	\$2,400
A5142.454	Snow Removal Equipment Rent	\$0	\$3,380	Becomes TOV DB Hway expense	0	0	\$3,380	0	0	0	0	\$3,380
A5142.463	Snow Removal Comestibles	\$0	\$650	Becomes TOV DB Hway expense	0	0	\$650	0	0	0	0	\$650
A5142.464	Snow Removal Vehicle Mainten	\$0	\$7,000	Becomes TOV DB Hway expense	0	0	\$7,000	0	0	0	0	\$7,000
A5142.465	Snow Removal Equipment Mair	\$0	\$10,700	Becomes TOV DB Hway expense	0	0	\$10,700	0	0	0	0	\$10,700
A5142.492	Snow Removal Gasoline	\$0	\$11,308	Becomes TOV DB Hway expense	0	0	\$11,308	0	0	0	0	\$11,308
A5142.494	Snow Removal Sand	\$0	\$10,000	Becomes TOV DB Hway expense	0	0	\$10,000	0	0	0	0	\$10,000
A5142.495	Snow Removal Salt	\$0	\$70,000	Becomes TOV DB Hway expense	0	0	\$70,000	0	0	0	0	\$70,000
<b>Sub-Total A Funds DPW/HWAY</b>		<b>\$79,140</b>	<b>\$615,318</b>		<b>\$79,140</b>	<b>\$0</b>	<b>\$0</b>	<b>\$615,318</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$694,458</b>
A5182.427	Street Lighting Electrical Servic	\$0	\$120,000	Assigned to new street lighting district in former village.	0	0	0	0	\$120,000	0	0	\$120,000
DA5120.1	Maintenance of Bridges Person:	\$15,400	\$0	Unchanged - remains town wide exp.	0	\$15,400	0	0	0	0	0	\$15,400
DA5120.4	Maintenance of Bridges Contrac	\$16,500	\$0	Unchanged - remains town wide exp.	0	\$16,500	0	0	0	0	0	\$16,500
<b>Sub-Total Bridge Maint.</b>		<b>\$31,900</b>	<b>\$0</b>		<b>\$0</b>	<b>\$31,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,900</b>

POTSDAM OPTIONS CURRENT MODEL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (minimal change in structure) as of 6/16/11	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&Hydro/Sewer/ Current Town Districts	Fire District	Balance of Combined Entities After Assumptions
DA5130.1	Machinery Equipment	\$40,000		\$0 Unchanged	0	\$40,000	0	0	0	0	0	\$40,000
DA5130.2	Machinery Contractual Expense	\$20,000		\$0 Unchanged	0	\$20,000	0	0	0	0	0	\$20,000
DA5140.1	Misc Personal Services	\$53,900		\$0 Unchanged	0	\$53,900	0	0	0	0	0	\$53,900
DA5140.4	Misc Contractual Expense	\$8,000		\$0 Unchanged	0	\$8,000	0	0	0	0	0	\$8,000
DA5142.1	Snow Removal Personal Service	\$198,000		\$0 Unchanged	0	\$198,000	0	0	0	0	0	\$198,000
DA5142.4	Snow Removal Contractual Expense	\$192,000		\$0 Unchanged	0	\$192,000	0	0	0	0	0	\$192,000
<b>Sub-Total Machinery and Snow</b>					<b>\$0</b>	<b>\$511,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$511,900</b>
expense; these codes could be TOV												
DB5110.1	Admin Personal Services	\$272,200		\$0 Unchanged - remain TOV	0	0	0	\$272,200	0	0	0	\$272,200
DB5110.4	Street Maintenance Contractual	\$210,000		\$0 Unchanged - remain TOV	0	0	0	\$210,000	0	0	0	\$210,000
DB5112.2	Permanent Improvements Capital	\$280,000		\$0 Unchanged - remain TOV	0	0	0	\$280,000	0	0	0	\$280,000
DB5148.4	Street Lighting	\$1,500		\$0 Unchanged - remain TOV	0	0	0	\$1,500	0	0	0	\$1,500
<b>Sub-Total DB / TOV Fund</b>					<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$763,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$763,700</b>
SL5182.4	Hewittville Lighting-(2708100)	\$2,300		\$0 Unchanged - remains as special district.	0	0	0	0	0	\$2,300	0	\$2,300
SL5182.4	Sissonville Lighting (1,005,900)	\$600		\$0 Unchanged - remains as special district.	0	0	0	0	0	\$600	0	\$600
<b>TOTAL HIGHWAY / DPW</b>					<b>\$79,140</b>	<b>\$543,800</b>	<b>\$0</b>	<b>\$1,379,018</b>	<b>\$120,000</b>	<b>\$2,900</b>	<b>\$0</b>	<b>\$2,124,858</b>
<b>AIRPORT</b>												
A5610.101	Salaries F.T.	\$0	\$21,826	Becomes town wide expense	\$21,826	0	0	0	0	0	0	\$21,826
A5610.104	Longevity	\$0	\$561	Becomes town wide expense	\$561	0	0	0	0	0	0	\$561
A5610.421	Postage	\$0	\$25	Becomes town wide expense	\$25	0	0	0	0	0	0	\$25
A5610.426	Telephone	\$0	\$624	Becomes town wide expense	\$624	0	0	0	0	0	0	\$624
A5610.427	Electric Service	\$0	\$7,100	Becomes town wide expense	\$7,100	0	0	0	0	0	0	\$7,100
A5610.428	Gas Service	\$0	\$2,700	Becomes town wide expense	\$2,700	0	0	0	0	0	0	\$2,700
A5610.429	Aviation Fuel	\$0	\$50,000	Becomes town wide expense	\$50,000	0	0	0	0	0	0	\$50,000
A5610.437	Insurance	\$0	\$2,900	Becomes town wide expense	\$2,900	0	0	0	0	0	0	\$2,900
A5610.460	Airport Dues	\$0	\$250	Becomes town wide expense	\$250	0	0	0	0	0	0	\$250
A5610.464	Vehicle Maintenance	\$0	\$1,600	Becomes town wide expense	\$1,600	0	0	0	0	0	0	\$1,600
A5610.465	Equipment Maintenance	\$0	\$2,200	Becomes town wide expense	\$2,200	0	0	0	0	0	0	\$2,200
A5610.470	Property Maintenance	\$0	\$650	Becomes town wide expense	\$650	0	0	0	0	0	0	\$650
A5610.476	Real Estate Taxes	\$0	\$1,200	Becomes town wide expense	\$1,200	0	0	0	0	0	0	\$1,200
A5610.480	Special Services	\$0	\$3,300	Becomes town wide expense	\$3,300	0	0	0	0	0	0	\$3,300
A5610.481	Misc. Supplies	\$0	\$300	Becomes town wide expense	\$300	0	0	0	0	0	0	\$300
A5610.492	Gas Oil & Lube	\$0	\$2,475	Becomes town wide expense	\$2,475	0	0	0	0	0	0	\$2,475
A5610.498	Mowing Services	\$0	\$560	Becomes town wide expense	\$560	0	0	0	0	0	0	\$560
<b>TOTAL AIRPORT</b>					<b>\$0</b>	<b>\$98,271</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$98,271</b>
<b>ECONOMIC OPPORTUNITY AND DEVELOPMENT</b>												
A6326.101	Salaries F.T.	\$0	\$138,674	Reduce 1 FTE in Econ Devel (\$45,000); Reduce Code FT position from 40 to 30 hr (\$11,476); balance becomes town wide expense.	\$82,198	0	0	0	0	0	0	\$82,198
A6326.102	Salaries P.T.	\$0	\$0	Becomes town wide expense	\$0	0	0	0	0	0	0	\$0
A6326.104	Salaries Longevity	\$0	\$835	Becomes town wide expense	\$835	0	0	0	0	0	0	\$835
A6326.109	Sick Time Incentive Pay	\$0	\$600	Becomes town wide expense	\$600	0	0	0	0	0	0	\$600
A6326.480	Special Services	\$0	\$900	Becomes town wide expense	\$900	0	0	0	0	0	0	\$900
A6510.4	Clark Robinson	\$1,125	\$0	Unchanged	\$1,125	0	0	0	0	0	0	\$1,125
A6772.4	Sandstoners	\$5,350	\$0	Unchanged	\$5,350	0	0	0	0	0	0	\$5,350
A6989.1	Life Flight	\$130	\$0	Unchanged	\$130	0	0	0	0	0	0	\$130
A6989.2	Grant Writing	\$3,500	\$0	Unchanged	\$3,500	0	0	0	0	0	0	\$3,500
A6989.4	Chamber of Commerce	\$5,800	\$0	Unchanged	\$5,800	0	0	0	0	0	0	\$5,800
B6989.4	Potsdam EDZ	\$0	\$0	Unchanged	\$0	0	0	0	0	0	0	\$0
B6989.42	Grant Writing & Home	\$3,500	\$0	Unchanged	\$3,500	0	0	0	0	0	0	\$3,500
<b>TOTAL ECONOMIC OPPORTUNI</b>					<b>\$103,938</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$103,938</b>
<b>RECREATION</b>												
A7110.101	Parks Salaries F.T.	\$0	\$39,260	Becomes TOV B Fund expense	0	0	\$39,260	0	0	0	0	\$39,260
A7110.102	Parks Salaries P.T.	\$0	\$11,700	Becomes TOV B Fund expense	0	0	\$11,700	0	0	0	0	\$11,700
A7110.103	Parks Salaries O.T.	\$0	\$500	Becomes TOV B Fund expense	0	0	\$500	0	0	0	0	\$500
A7110.104	Parks Salaries Longevity	\$0	\$0	Becomes TOV B Fund expense	0	0	\$0	0	0	0	0	\$0
A7110.109	Parks Sick Time Incentive Pay	\$0	\$225	Becomes TOV B Fund expense	0	0	\$225	0	0	0	0	\$225
A7110.200	Parks Equipment	\$0	\$500	Becomes TOV B Fund expense	0	0	\$500	0	0	0	0	\$500
A7110.425	Parks Clothing	\$0	\$125	Becomes TOV B Fund expense	0	0	\$125	0	0	0	0	\$125
A7110.427	Parks Electric Service	\$0	\$500	Becomes TOV B Fund expense	0	0	\$500	0	0	0	0	\$500
A7110.465	Parks Equipment Maintenance	\$0	\$1,200	Becomes TOV B Fund expense	0	0	\$1,200	0	0	0	0	\$1,200
A7110.481	Parks Misc. Supplies	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	0	\$100
A7110.492	Parks Gasoline	\$0	\$1,100	Becomes TOV B Fund expense	0	0	\$1,100	0	0	0	0	\$1,100
B7140.1	Recreation Village of Potsdam	\$152,180	\$0	Unchanged contribution	0	0	\$152,180	0	0	0	0	\$152,180



Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (minimal change in structure) as of 6/16/11	NEW TOWN	NEW TOWN	NEW TOWN	Former Village	Water&Hydro/S	Fire District	Balance of Combined Entities After Assumptions
					NEW Town A FUND	DA GENERAL HWAY	TOV B GENERAL FUND	TOV DB HWAY FUND	Special Taxing Districts		
A7140.101	Playgrounds & Rec Centers Sala	\$0	\$85,071	Becomes TOV B Fund expense	0	0	\$85,071	0	0	0	\$85,071
A7140.102	Playgrounds & Rec Centers Sala	\$0	\$13,000	Becomes TOV B Fund expense	0	0	\$13,000	0	0	0	\$13,000
A7140.103	Playgrounds & Rec Centers Sala	\$0	\$2,000	Becomes TOV B Fund expense	0	0	\$2,000	0	0	0	\$2,000
A7140.104	Playgrounds & Rec Centers Sala	\$0	\$1,800	Becomes TOV B Fund expense	0	0	\$1,800	0	0	0	\$1,800
A7140.109	Playgrounds & Rec Centers Sick	\$0	\$600	Becomes TOV B Fund expense	0	0	\$600	0	0	0	\$600
A7140.200	Playgrounds & Rec Centers Equi	\$0	\$500	Becomes TOV B Fund expense	0	0	\$500	0	0	0	\$500
B7140.4	Playgrounds & Rec Centers AMI	\$16,921	\$0	Unchanged	0	0	\$16,921	0	0	0	\$16,921
A7140.420	Playgrounds & Rec Centers Jani	\$0	\$1,300	Becomes TOV B Fund expense	0	0	\$1,300	0	0	0	\$1,300
A7140.421	Playgrounds & Rec Centers Post	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	\$200
A7140.425	Playgrounds & Rec Centers Clot	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	\$200
A7140.426	Playgrounds & Rec Centers Tele	\$0	\$700	Becomes TOV B Fund expense	0	0	\$700	0	0	0	\$700
A7140.427	Playgrounds & Rec Centers Elec	\$0	\$70,000	Becomes TOV B Fund expense	0	0	\$70,000	0	0	0	\$70,000
A7140.428	Playgrounds & Rec Centers Gas	\$0	\$10,000	Becomes TOV B Fund expense	0	0	\$10,000	0	0	0	\$10,000
A7140.429	Playgrounds & Rec Centers Wat	\$0	\$1,500	Becomes TOV B Fund expense	0	0	\$1,500	0	0	0	\$1,500
A7140.437	Playgrounds & Rec Centers Insu	\$0	\$10,000	Becomes TOV B Fund expense	0	0	\$10,000	0	0	0	\$10,000
A7140.454	Playgrounds & Rec Centers Villa	\$0	\$4,500	Becomes TOV B Fund expense	0	0	\$4,500	0	0	0	\$4,500
A7140.464	Playgrounds & Rec Centers Veh	\$0	\$1,000	Becomes TOV B Fund expense	0	0	\$1,000	0	0	0	\$1,000
A7140.465	Playgrounds & Rec Centers Equi	\$0	\$3,000	Becomes TOV B Fund expense	0	0	\$3,000	0	0	0	\$3,000
A7140.470	Playgrounds & Rec Centers Buil	\$0	\$10,000	Becomes TOV B Fund expense	0	0	\$10,000	0	0	0	\$10,000
A7140.480	Playgrounds & Rec Centers Soper	\$0	\$5,000	Becomes TOV B Fund expense	0	0	\$5,000	0	0	0	\$5,000
A7140.481	Playgrounds & Rec Centers Misc	\$0	\$1,000	Becomes TOV B Fund expense	0	0	\$1,000	0	0	0	\$1,000
A7140.488	Playgrounds & Rec Centers Sma	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	\$200
A7140.490	Playgrounds & Rec Centers Offi	\$0	\$150	Becomes TOV B Fund expense	0	0	\$150	0	0	0	\$150
A7140.491	Playgrounds & Rec Centers Chei	\$0	\$500	Becomes TOV B Fund expense	0	0	\$500	0	0	0	\$500
A7140.492	Playgrounds & Rec Centers Gasi	\$0	\$300	Becomes TOV B Fund expense	0	0	\$300	0	0	0	\$300
A7150.101	Beaches Salaries F.T.	\$0	\$47,817	Becomes TOV B Fund expense	0	0	\$47,817	0	0	0	\$47,817
A7150.102	Beaches Salaries P.T.	\$0	\$52,500	Becomes TOV B Fund expense	0	0	\$52,500	0	0	0	\$52,500
A7150.103	Beaches Salaries O.T.	\$0	\$150	Becomes TOV B Fund expense	0	0	\$150	0	0	0	\$150
A7150.109	Beaches Sick Time Incentive Pay	\$0	\$1,300	Becomes TOV B Fund expense	0	0	\$1,300	0	0	0	\$1,300
A7150.200	Beaches Equipment - Postwood	\$0	\$450	Becomes TOV B Fund expense	0	0	\$450	0	0	0	\$450
A7150.420	Beaches Janitorial Supplies	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	\$200
A7150.424	Beaches Travel & Training	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	\$200
A7150.425	Beaches Clothing	\$0	\$700	Becomes TOV B Fund expense	0	0	\$700	0	0	0	\$700
A7150.426	Beaches Telephone	\$0	\$400	Becomes TOV B Fund expense	0	0	\$400	0	0	0	\$400
A7150.427	Beaches Electric Service	\$0	\$500	Becomes TOV B Fund expense	0	0	\$500	0	0	0	\$500
A7150.460	Beaches Dues & Memberships	\$0	\$90	Becomes TOV B Fund expense	0	0	\$90	0	0	0	\$90
A7150.461	Beaches Advertising	\$0	\$1,000	Becomes TOV B Fund expense	0	0	\$1,000	0	0	0	\$1,000
A7150.464	Beaches Vehicle Maintenance	\$0	\$600	Becomes TOV B Fund expense	0	0	\$600	0	0	0	\$600
A7150.465	Beaches Equipment Maintenance	\$0	\$600	Becomes TOV B Fund expense	0	0	\$600	0	0	0	\$600
A7150.470	Beaches Building Maintenance	\$0	\$700	Becomes TOV B Fund expense	0	0	\$700	0	0	0	\$700
A7150.476	Beaches Property Taxes Postwo	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	\$100
A7150.480	Beaches Special Services	\$0	\$150	Becomes TOV B Fund expense	0	0	\$150	0	0	0	\$150
A7150.481	Beaches Misc. Supplies	\$0	\$400	Becomes TOV B Fund expense	0	0	\$400	0	0	0	\$400
A7150.482	Beaches Playground Supp. Post	\$0	\$300	Becomes TOV B Fund expense	0	0	\$300	0	0	0	\$300
A7150.488	Beaches Small Tools	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	\$200
A7150.490	Beaches Office Supplies	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	\$100
A7150.491	Beaches Chemicals	\$0	\$1,000	Becomes TOV B Fund expense	0	0	\$1,000	0	0	0	\$1,000
A7150.492	Beaches Gas Oil & Lube	\$0	\$3,000	Becomes TOV B Fund expense	0	0	\$3,000	0	0	0	\$3,000
A7150.494	Beaches Sand	\$0	\$320	Becomes TOV B Fund expense	0	0	\$320	0	0	0	\$320
A7160.102	Salaries P.T.	\$0	\$6,000	Becomes TOV B Fund expense	0	0	\$6,000	0	0	0	\$6,000
A7160.200	Equipment	\$0	\$400	Becomes TOV B Fund expense	0	0	\$400	0	0	0	\$400
A7160.420	Janitorial Supplies	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	\$100
A7160.425	Clothing	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	\$100
A7160.464	Vehicle Maintenance	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	\$200
A7160.465	Equipment Maintenance	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	\$200
A7160.480	Special Services	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	\$100
A7160.481	Misc. Supplies	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	\$200
A7160.482	Playground Supplies	\$0	\$800	Becomes TOV B Fund expense	0	0	\$800	0	0	0	\$800
A7160.488	Small Tools	\$0	\$0	Unchanged	0	0	\$0	0	0	0	\$0
A7160.490	Office Supplies	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	\$100
A7160.492	Gasoline	\$0	\$300	Becomes TOV B Fund expense	0	0	\$300	0	0	0	\$300
<b>TOTAL RECREATION</b>		<b>\$169,101</b>	<b>\$399,008</b>		<b>\$0</b>	<b>\$0</b>	<b>\$568,109</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$568,109</b>
<b>CULTURE</b>											
B7410.1	Norwood Library	\$15,450	\$0	Unchanged - remains TOV B fund	0	0	\$15,450	0	0	0	\$15,450
B7410.4	Norwood Village Green	\$21,512	\$0	Unchanged - remains TOV B fund	0	0	\$21,512	0	0	0	\$21,512
<b>Sub-Total B Fund for Norwood</b>		<b>\$36,962</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$36,962</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,962</b>
A7450.101	Museum Salaries F.T.	\$0	\$33,000	Becomes TOV B Fund expense	0	0	\$33,000	0	0	0	\$33,000
A7450.102	Museum Salaries P.T.	\$0	\$21,164	Becomes TOV B Fund expense	0	0	\$21,164	0	0	0	\$21,164
A7450.104	Museum Salaries Longevity	\$0	\$300	Becomes TOV B Fund expense	0	0	\$300	0	0	0	\$300
A7450.109	Museum Sick Time Incentive Pa	\$0	\$300	Becomes TOV B Fund expense	0	0	\$300	0	0	0	\$300

POTSDAM OPTIONS CURRENT MODEL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (minimal change in structure) as of 6/16/11	NEW TOWN	NEW TOWN	NEW TOWN	Former Village	Water&Hydro/S	Fire District	Balance of Combined Entities After Assumptions
					A FUND	DA GENERAL HWAY	TOV B GENERAL FUND	TOV DB HWAY FUND	Special Taxing Districts		
A7450.200	Museum Equipment	\$0	\$779	Becomes TOV B Fund expense	0	0	\$779	0	0	0	\$779
A7450.421	Museum Postage	\$0	\$485	Becomes TOV B Fund expense	0	0	\$485	0	0	0	\$485
A7450.424	Museum Travel & Training	\$0	\$875	Becomes TOV B Fund expense	0	0	\$875	0	0	0	\$875
A7450.426	Museum Telephone	\$0	\$312	Becomes TOV B Fund expense	0	0	\$312	0	0	0	\$312
A7450.430	Museum Books	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	\$200
A7450.460	Museum Dues & Memberships	\$0	\$210	Becomes TOV B Fund expense	0	0	\$210	0	0	0	\$210
A7450.461	Museum Advertising	\$0	\$0	Becomes TOV B Fund expense	0	0	\$0	0	0	0	\$0
A7450.462	Museum Printing & Duplicating	\$0	\$850	Becomes TOV B Fund expense	0	0	\$850	0	0	0	\$850
A7450.463	Museum Comestibles	\$0	\$400	Becomes TOV B Fund expense	0	0	\$400	0	0	0	\$400
A7450.465	Museum Equipment Maintenance	\$0	\$375	Becomes TOV B Fund expense	0	0	\$375	0	0	0	\$375
A7450.470	Museum Building Maintenance	\$0	\$240	Becomes TOV B Fund expense	0	0	\$240	0	0	0	\$240
A7450.480	Museum Special Services	\$0	\$1,075	Becomes TOV B Fund expense	0	0	\$1,075	0	0	0	\$1,075
A7450.481	Museum Misc. Supplies	\$0	\$850	Becomes TOV B Fund expense	0	0	\$850	0	0	0	\$850
A7450.484	Museum Preservation Supplies	\$0	\$736	Becomes TOV B Fund expense	0	0	\$736	0	0	0	\$736
A7450.490	Museum Office Supplies	\$0	\$550	Becomes TOV B Fund expense	0	0	\$550	0	0	0	\$550
A7510.1	Historian Personal Services	\$800	\$0	Unchanged	\$800	0	0	0	0	0	\$800
A7510.4	Historian Contractual Expense	\$200	\$0	Unchanged	\$200	0	0	0	0	0	\$200
A7550.4	Celebrations	\$1,300	\$1,000	Town wide expense	\$2,300	0	0	0	0	0	\$2,300
A7550.401	Celebrations Diversity	\$0	\$2,000	Becomes town wide expense	\$2,000	0	0	0	0	0	\$2,000
A7550.427	Celebrations Electricity	\$0	\$400	Becomes town wide expense	\$400	0	0	0	0	0	\$400
A7550.465	Celebrations Repairs to Equipm	\$0	\$0	Unchanged	\$0	0	0	0	0	0	\$0
A7620.1	Bingo Inspector	\$1,840	\$0	Unchanged	\$1,840	0	0	0	0	0	\$1,840
<b>Sub-Total A-Fund Culture</b>		<b>\$4,140</b>	<b>\$66,101</b>		<b>\$7,540</b>	<b>\$0</b>	<b>\$62,701</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,241</b>
<b>TOTAL CULTURE</b>		<b>\$41,102</b>	<b>\$66,101</b>	<b>\$0</b>	<b>\$7,540</b>	<b>\$0</b>	<b>\$99,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$107,203</b>
<b>CODE and ZONING</b>											
B8010.1	Zoning Personal Service	\$42,960	\$0	Unchanged	0	0	\$42,960	0	0	0	\$42,960
B8010.4	Zoning Contractual Expense	\$8,600	\$0	Unchanged	0	0	\$8,600	0	0	0	\$8,600
A8010.424	Zoning Travel & Training	\$0	\$350	Becomes TOV B Fund expense	0	0	\$350	0	0	0	\$350
A8010.460	Zoning Dues & Memberships	\$0	\$60	Becomes TOV B Fund expense	0	0	\$60	0	0	0	\$60
A8010.461	Zoning Advertising	\$0	\$125	Becomes TOV B Fund expense	0	0	\$125	0	0	0	\$125
A8010.462	Zoning Printing & Duplicating	\$0	\$0	Unchanged	0	0	\$0	0	0	0	\$0
A8010.490	Zoning Office Supplies	\$0	\$0	Unchanged	0	0	\$0	0	0	0	\$0
B8010.8	Zoning SS & MCR	\$3,500	\$0	Unchanged	0	0	\$3,500	0	0	0	\$3,500
B8015.1	Benefit longevity	\$100	\$0	Unchanged	0	0	\$100	0	0	0	\$100
B8020.1	Planning Board	\$2,500	\$0	Unchanged	0	0	\$2,500	0	0	0	\$2,500
A8020.424	Planning Travel & Training	\$0	\$400	Becomes TOV B Fund expense	0	0	\$400	0	0	0	\$400
A8020.460	Planning Dues & Memberships	\$0	\$60	Becomes TOV B Fund expense	0	0	\$60	0	0	0	\$60
A8020.461	Planning Advertising	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	\$100
A8020.490	Planning Office Supplies	\$0	\$0	Unchanged	0	0	\$0	0	0	0	\$0
<b>TOTAL CODE and ZONING</b>		<b>\$57,660</b>	<b>\$1,095</b>		<b>\$0</b>	<b>\$0</b>	<b>\$58,755</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58,755</b>
<b>SEWAGE</b>											
G8110.101	Admin Salaries F.T.	\$0	\$79,250	Remains with special district	0	0	0	0	\$79,250	0	\$79,250
G8110.103	Admin Salaries O.T.	\$0	\$0	Remains with special district	0	0	0	0	\$0	0	\$0
G8110.104	Admin Salaries Longevity	\$0	\$941	Remains with special district	0	0	0	0	\$941	0	\$941
G8110.109	Admin Sick Time Incentive Pay	\$0	\$500	Remains with special district	0	0	0	0	\$500	0	\$500
G8110.200	Admin Equipment	\$0	\$500	Remains with special district	0	0	0	0	\$500	0	\$500
G8110.421	Admin Postage	\$0	\$2,200	Remains with special district	0	0	0	0	\$2,200	0	\$2,200
G8110.425	Admin Clothing Allowance	\$0	\$135	Remains with special district	0	0	0	0	\$135	0	\$135
G8110.455	Admin Uniform Rental	\$0	\$0	Remains with special district	0	0	0	0	\$0	0	\$0
G8110.480	Admin Special Services	\$0	\$600	Remains with special district	0	0	0	0	\$600	0	\$600
G8110.490	Admin Office Supplies	\$0	\$750	Remains with special district	0	0	0	0	\$750	0	\$750
G8120.101	Collection Salaries F.T.	\$0	\$91,990	Remains with special district	0	0	0	0	\$91,990	0	\$91,990
G8120.103	Collection Salaries O.T.	\$0	\$1,200	Remains with special district	0	0	0	0	\$1,200	0	\$1,200
G8120.104	Collection Salaries Longevity	\$0	\$2,200	Remains with special district	0	0	0	0	\$2,200	0	\$2,200
G8120.109	Collection Sick Time Incentive P	\$0	\$425	Remains with special district	0	0	0	0	\$425	0	\$425
G8120.200	Collection Equipment	\$0	\$9,050	Remains with special district	0	0	0	0	\$9,050	0	\$9,050
G8120.420	Collection Janitorial Supplies	\$0	\$50	Remains with special district	0	0	0	0	\$50	0	\$50
G8120.425	Collection Clothing	\$0	\$925	Remains with special district	0	0	0	0	\$925	0	\$925
G8120.427	Collection Electric Service	\$0	\$8,000	Remains with special district	0	0	0	0	\$8,000	0	\$8,000
G8120.463	Collection Comestibles	\$0	\$100	Remains with special district	0	0	0	0	\$100	0	\$100
G8120.464	Collection Vehicle Maintenance	\$0	\$6,000	Remains with special district	0	0	0	0	\$6,000	0	\$6,000
G8120.465	Collection Equipment Maintena	\$0	\$2,750	Remains with special district	0	0	0	0	\$2,750	0	\$2,750
G8120.466	Collection Pump Station Repairs	\$0	\$15,000	Remains with special district	0	0	0	0	\$15,000	0	\$15,000
G8120.467	Collection Sewer Line Repairs	\$0	\$3,000	Remains with special district	0	0	0	0	\$3,000	0	\$3,000
G8120.480	Collection Special Services	\$0	\$160	Remains with special district	0	0	0	0	\$160	0	\$160
G8120.481	Collection Misc. Supplies	\$0	\$250	Remains with special district	0	0	0	0	\$250	0	\$250
G8120.483	Collection Paving Materials	\$0	\$750	Remains with special district	0	0	0	0	\$750	0	\$750
G8120.488	Collection Small Tools	\$0	\$500	Remains with special district	0	0	0	0	\$500	0	\$500
G8120.491	Collection Chemicals	\$0	\$0	Remains with special district	0	0	0	0	\$0	0	\$0
G8120.492	Collection Gasoline	\$0	\$10,335	Remains with special district	0	0	0	0	\$10,335	0	\$10,335



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					A FUND	DA GENERAL HWAY	TOV B GENERAL FUND	TOV DB HWAY FUND	Special Taxing Districts			ewer/ Current Town Districts
S58130.1	Treatment Personal Service	\$27,400	\$0	Remains with special district	0	0	0	0	\$27,400	0	\$27,400	
G8130.101	Treatment Salaries F.T.	\$0	\$158,050	Remains with special district	0	0	0	0	\$158,050	0	\$158,050	
G8130.103	Treatment Salaries O.T.	\$0	\$10,000	Remains with special district	0	0	0	0	\$10,000	0	\$10,000	
G8130.104	Treatment Salaries Longevity	\$0	\$3,600	Remains with special district	0	0	0	0	\$3,600	0	\$3,600	
G8130.109	Treatment Sick Leave Incentive	\$0	\$300	Remains with special district	0	0	0	0	\$300	0	\$300	
G8130.200	Treatment Equipment	\$0	\$7,000	Remains with special district	0	0	0	0	\$7,000	0	\$7,000	
G8130.401	Treatment SPDES Permit Fee	\$0	\$7,500	Remains with special district	0	0	0	0	\$7,500	0	\$7,500	
G8130.409	Treatment Sludge Hauling Servi	\$0	\$150,000	Remains with special district	0	0	0	0	\$150,000	0	\$150,000	
G8130.410	Treatment Grit Hauling & Tippir	\$0	\$3,600	Remains with special district	0	0	0	0	\$3,600	0	\$3,600	
G8130.413	Treatment Laboratory Service	\$0	\$3,500	Remains with special district	0	0	0	0	\$3,500	0	\$3,500	
G8130.420	Treatment Janitorial Supplies	\$0	\$600	Remains with special district	0	0	0	0	\$600	0	\$600	
G8130.421	Treatment Postage	\$0	\$300	Remains with special district	0	0	0	0	\$300	0	\$300	
G8130.424	Treatment Travel & Training	\$0	\$200	Remains with special district	0	0	0	0	\$200	0	\$200	
G8130.425	Treatment Clothing Allowance	\$0	\$640	Remains with special district	0	0	0	0	\$640	0	\$640	
G8130.426	Treatment Telephone	\$0	\$825	Remains with special district	0	0	0	0	\$825	0	\$825	
G8130.427	Treatment Electric Service	\$0	\$110,000	Remains with special district	0	0	0	0	\$110,000	0	\$110,000	
G8130.428	Treatment Gas Service	\$0	\$8,000	Remains with special district	0	0	0	0	\$8,000	0	\$8,000	
G8130.429	Treatment Water Service	\$0	\$3,000	Remains with special district	0	0	0	0	\$3,000	0	\$3,000	
G8130.437	Treatment Insurance	\$0	\$29,000	Remains with special district	0	0	0	0	\$29,000	0	\$29,000	
G8130.454	Treatment Equipment Rental	\$0	\$200	Remains with special district	0	0	0	0	\$200	0	\$200	
G8130.455	Treatment Uniform Rental	\$0	\$600	Remains with special district	0	0	0	0	\$600	0	\$600	
G8130.460	Treatment Dues & Membership	\$0	\$150	Remains with special district	0	0	0	0	\$150	0	\$150	
G8130.461	Treatment Advertising	\$0	\$0	Remains with special district	0	0	0	0	\$0	0	\$0	
G8130.464	Treatment Vehicle Maintenance	\$0	\$300	Remains with special district	0	0	0	0	\$300	0	\$300	
G8130.465	Treatment Equipment Maintenan	\$0	\$11,500	Remains with special district	0	0	0	0	\$11,500	0	\$11,500	
G8130.470	Treatment Building Maintenan	\$0	\$600	Remains with special district	0	0	0	0	\$600	0	\$600	
G8130.480	Treatment Special Services	\$0	\$6,635	Remains with special district	0	0	0	0	\$6,635	0	\$6,635	
G8130.481	Treatment Misc. Supplies	\$0	\$400	Remains with special district	0	0	0	0	\$400	0	\$400	
G8130.482	Treatment Laboratory Supplies	\$0	\$800	Remains with special district	0	0	0	0	\$800	0	\$800	
G8130.488	Treatment Small Tools	\$0	\$600	Remains with special district	0	0	0	0	\$600	0	\$600	
G8130.490	Treatment Office Supplies	\$0	\$400	Remains with special district	0	0	0	0	\$400	0	\$400	
G8130.492	Treatment Gasoline	\$0	\$1,300	Remains with special district	0	0	0	0	\$1,300	0	\$1,300	
<b>TOTAL SEWAGE</b>		<b>\$27,400</b>	<b>\$757,161</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$784,561</b>	<b>\$0</b>	<b>\$784,561</b>	
<b>SANITATION</b>												
A8160.4	Sanitary Landfill	\$350	\$0	Unchanged	\$350	0	0	0	0	0	\$350	
A8170.101	Street Cleaning Salaries F.T.	\$0	\$41,043	Becomes TOV DB Hway expense	0	0	0	\$41,043	0	0	\$41,043	
A8170.103	Street Cleaning Salaries O.T.	\$0	\$300	Becomes TOV DB Hway expense	0	0	0	\$300	0	0	\$300	
A8170.104	Street Cleaning Salaries Longevi	\$0	\$1,100	Becomes TOV DB Hway expense	0	0	0	\$1,100	0	0	\$1,100	
A8170.109	Street Cleaning Sick Time Incent	\$0	\$75	Becomes TOV DB Hway expense	0	0	0	\$75	0	0	\$75	
A8170.2	Street Cleaning Equipment	\$0	\$0	Becomes TOV DB Hway expense	0	0	0	\$0	0	0	\$0	
A8170.425	Street Cleaning Clothing	\$0	\$125	Becomes TOV DB Hway expense	0	0	0	\$125	0	0	\$125	
A8170.464	Street Cleaning Vehicle Maintner	\$0	\$3,700	Becomes TOV DB Hway expense	0	0	0	\$3,700	0	0	\$3,700	
A8170.465	Street Cleaning Equipment Mai	\$0	\$3,600	Becomes TOV DB Hway expense	0	0	0	\$3,600	0	0	\$3,600	
A8170.492	Street Cleaning Gasoline	\$0	\$2,550	Becomes TOV DB Hway expense	0	0	0	\$2,550	0	0	\$2,550	
M8260.421	Trash Postage	\$0	\$625	Becomes refuse collection district for former village	0	0	0	0	\$625	0	\$625	
M8260.480	Trash Special Services	\$0	\$165,000	Becomes refuse collection district for former village	0	0	0	0	\$165,000	0	\$165,000	
M8260.485	Trash Service Contracts	\$0	\$1,000	Becomes refuse collection district for former village	0	0	0	0	\$1,000	0	\$1,000	
M8260.497	Trash Sticker Purchases	\$0	\$20,000	Becomes refuse collection district for former village	0	0	0	0	\$20,000	0	\$20,000	
M8260.498	Village Trash Charges	\$0	\$0	Unchanged	0	0	0	0	\$0	0	\$0	
<b>TOTAL SANITATION</b>		<b>\$350</b>	<b>\$239,118</b>		<b>\$350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$52,493</b>	<b>\$0</b>	<b>\$186,625</b>	<b>\$0</b>	<b>\$239,468</b>
<b>WATER</b>												
SW8310.1	Admin Personal Services	\$6,000	\$0	Remains with special district	0	0	0	0	\$6,000	0	\$6,000	
F8310.101	Admin Salaries F.T.	\$0	\$79,250	Remains with special district	0	0	0	0	\$79,250	0	\$79,250	
F8310.103	Admin Salaries O.T.	\$0	\$0	Remains with special district	0	0	0	0	\$0	0	\$0	
F8310.104	Admin Salaries Longevity	\$0	\$941	Remains with special district	0	0	0	0	\$941	0	\$941	
F8310.109	Admin Sick Leave Incentive Pay	\$0	\$600	Remains with special district	0	0	0	0	\$600	0	\$600	
F8310.200	Admin Equipment	\$0	\$500	Remains with special district	0	0	0	0	\$500	0	\$500	
F8310.421	Admin Postage	\$0	\$3,200	Remains with special district	0	0	0	0	\$3,200	0	\$3,200	
F8310.424	Admin Travel & Training	\$0	\$250	Remains with special district	0	0	0	0	\$250	0	\$250	
F8310.425	Admin Clothing Allowance	\$0	\$180	Remains with special district	0	0	0	0	\$180	0	\$180	
F8310.461	Admin Advertising	\$0	\$0	Remains with special district	0	0	0	0	\$0	0	\$0	
F8310.480	Admin Special Services	\$0	\$600	Remains with special district	0	0	0	0	\$600	0	\$600	
F8310.485	Admin Bank Charges	\$0	\$1,200	Remains with special district	0	0	0	0	\$1,200	0	\$1,200	
F8310.490	Admin Office Supplies	\$0	\$800	Remains with special district	0	0	0	0	\$800	0	\$800	
F8330.101	Purification Salaries F.T.	\$0	\$129,137	Remains with special district	0	0	0	0	\$129,137	0	\$129,137	
F8330.103	Purification Salaries O.T.	\$0	\$15,000	Remains with special district	0	0	0	0	\$15,000	0	\$15,000	
F8330.104	Purification Salaries Longevity	\$0	\$2,700	Remains with special district	0	0	0	0	\$2,700	0	\$2,700	

POTSDAM OPTIONS CURRENT MODEL

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					DA GENERAL HWAY	TOV B GENERAL FUND	TOV DB HWAY FUND	Special Taxing Districts	ewer/ Current Town Districts			
F8330.109	Purification Sick Leave Incentive	\$0	\$325	Remains with special district	0	0	0	0	\$325	0	\$325	
F8330.200	Purification Equipment	\$0	\$20,000	Remains with special district	0	0	0	0	\$20,000	0	\$20,000	
F8330.413	Purification Laboratory Services	\$0	\$4,000	Remains with special district	0	0	0	0	\$4,000	0	\$4,000	
F8330.420	Purification Janitorial Supplies	\$0	\$400	Remains with special district	0	0	0	0	\$400	0	\$400	
F8330.421	Purification Postage	\$0	\$300	Remains with special district	0	0	0	0	\$300	0	\$300	
F8330.424	Purification Travel	\$0	\$200	Remains with special district	0	0	0	0	\$200	0	\$200	
F8330.425	Purification Clothing	\$0	\$575	Remains with special district	0	0	0	0	\$575	0	\$575	
F8330.426	Purification Telephone	\$0	\$1,700	Remains with special district	0	0	0	0	\$1,700	0	\$1,700	
F8330.427	Purification Electric Service	\$0	\$92,000	Remains with special district	0	0	0	0	\$92,000	0	\$92,000	
F8330.428	Purification Gas Service	\$0	\$13,000	Remains with special district	0	0	0	0	\$13,000	0	\$13,000	
F8330.429	Purification Sewer Rent	\$0	\$85,950	Remains with special district	0	0	0	0	\$85,950	0	\$85,950	
F8330.437	Purification Insurance	\$0	\$30,500	Remains with special district	0	0	0	0	\$30,500	0	\$30,500	
F8330.455	Purification Uniform Rental	\$0	\$450	Remains with special district	0	0	0	0	\$450	0	\$450	
F8330.460	Purification Dues & Membershi	\$0	\$200	Remains with special district	0	0	0	0	\$200	0	\$200	
F8330.461	Purification Advertising	\$0	\$400	Remains with special district	0	0	0	0	\$400	0	\$400	
F8330.464	Purification Vehicle Maintenan	\$0	\$250	Remains with special district	0	0	0	0	\$250	0	\$250	
F8330.465	Purification Equipment Mainte	\$0	\$9,000	Remains with special district	0	0	0	0	\$9,000	0	\$9,000	
F8330.470	Purification Building Maintenan	\$0	\$1,000	Remains with special district	0	0	0	0	\$1,000	0	\$1,000	
F8330.480	Purification Special Services	\$0	\$4,000	Remains with special district	0	0	0	0	\$4,000	0	\$4,000	
F8330.481	Purification Misc. Supplies	\$0	\$200	Remains with special district	0	0	0	0	\$200	0	\$200	
F8330.488	Purification Small Tools	\$0	\$500	Remains with special district	0	0	0	0	\$500	0	\$500	
F8330.490	Purification Office Supplies	\$0	\$300	Remains with special district	0	0	0	0	\$300	0	\$300	
F8330.491	Purification Chemicals	\$0	\$49,000	Remains with special district	0	0	0	0	\$49,000	0	\$49,000	
F8330.492	Purification Gasoline	\$0	\$2,000	Remains with special district	0	0	0	0	\$2,000	0	\$2,000	
F8330.493	Purification EPC M & V	\$0	\$8,325	Remains with special district	0	0	0	0	\$8,325	0	\$8,325	
F8340.101	Transportation & Distribution S	\$0	\$126,262	Remains with special district	0	0	0	0	\$126,262	0	\$126,262	
F8340.103	Transportation & Distribution S	\$0	\$3,120	Remains with special district	0	0	0	0	\$3,120	0	\$3,120	
F8340.104	Transportation & Distribution S	\$0	\$2,600	Remains with special district	0	0	0	0	\$2,600	0	\$2,600	
F8340.109	Transportation & Distribution S	\$0	\$750	Remains with special district	0	0	0	0	\$750	0	\$750	
F8340.200	Transportation & Distribution E	\$0	\$8,700	Remains with special district	0	0	0	0	\$8,700	0	\$8,700	
SW8340.2	Transportation & Distribution C	\$12,200	\$0	Remains with special district	0	0	0	0	\$12,200	0	\$12,200	
F8340.424	Transportation & Distribution T	\$0	\$140	Remains with special district	0	0	0	0	\$140	0	\$140	
F8340.425	Transportation & Distribution C	\$0	\$1,275	Remains with special district	0	0	0	0	\$1,275	0	\$1,275	
F8340.427	Transportation & Distribution E	\$0	\$2,000	Remains with special district	0	0	0	0	\$2,000	0	\$2,000	
F8340.437	Transportation & Distribution I	\$0	\$3,200	Remains with special district	0	0	0	0	\$3,200	0	\$3,200	
F8340.463	Transportation & Distribution C	\$0	\$250	Remains with special district	0	0	0	0	\$250	0	\$250	
F8340.464	Transportation & Distribution V	\$0	\$8,000	Remains with special district	0	0	0	0	\$8,000	0	\$8,000	
F8340.465	Transportation & Distribution E	\$0	\$6,000	Remains with special district	0	0	0	0	\$6,000	0	\$6,000	
F8340.466	Transportation & Distribution V	\$0	\$1,650	Remains with special district	0	0	0	0	\$1,650	0	\$1,650	
F8340.467	Transportation & Distribution V	\$0	\$4,000	Remains with special district	0	0	0	0	\$4,000	0	\$4,000	
F8340.480	Transportation & Distribution S	\$0	\$150	Remains with special district	0	0	0	0	\$150	0	\$150	
F8340.481	Transportation & Distribution I	\$0	\$300	Remains with special district	0	0	0	0	\$300	0	\$300	
F8340.482	Transportation & Distribution V	\$0	\$3,000	Remains with special district	0	0	0	0	\$3,000	0	\$3,000	
F8340.483	Transportation & Distribution P	\$0	\$3,750	Remains with special district	0	0	0	0	\$3,750	0	\$3,750	
F8340.488	Transportation & Distribution S	\$0	\$250	Remains with special district	0	0	0	0	\$250	0	\$250	
F8340.490	Transportation & Distribution O	\$0	\$100	Remains with special district	0	0	0	0	\$100	0	\$100	
F8340.491	Transportation & Distribution C	\$0	\$500	Remains with special district	0	0	0	0	\$500	0	\$500	
F8340.492	Transportation & Distribution G	\$0	\$12,300	Remains with special district	0	0	0	0	\$12,300	0	\$12,300	
<b>TOTAL WATER</b>		<b>\$18,200</b>	<b>\$747,230</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$765,430</b>	<b>\$0</b>	<b>\$765,430</b>	
<b>COMMUNITY DEVELOPMENT/ Tree Maint. And Special Services</b>												
A8560.465	Trees Equipment Maintenance	\$0	\$500	Becomes TOV expense.	0	0	\$500	0	0	0	\$500	
A8560.480	Trees Special Services	\$0	\$7,000	Becomes TOV expense.	0	0	\$7,000	0	0	0	\$7,000	
<b>TOTAL COMMUNITY DEVELOPM</b>		<b>\$0</b>	<b>\$7,500</b>		<b>\$0</b>	<b>\$0</b>	<b>\$7,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,500</b>	
<b>NATURAL RESOURCES - HydroElectric</b>												
C8790.101	HydroElectric Salaries F.T.	\$0	\$64,029	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$64,029	0	\$64,029
C8790.103	HydroElectric Salaries O.T.	\$0	\$5,000	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$5,000	0	\$5,000
C8790.104	HydroElectric Salaries Longevity	\$0	\$1,218	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$1,218	0	\$1,218
C8790.109	HydroElectric Sick Time Incentiv	\$0	\$150	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$150	0	\$150
C8790.200	HydroElectric Equipment	\$0	\$1,800	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$1,800	0	\$1,800
C8790.425	HydroElectric Clothing Allowanc	\$0	\$125	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$125	0	\$125
C8790.428	HydroElectric Gas Service	\$0	\$1,750	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$1,750	0	\$1,750
C8790.437	HydroElectric Insurance	\$0	\$18,000	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$18,000	0	\$18,000

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (minimal change in structure) as of 6/16/11	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&Hydro/Sewer/ Current Town Districts	Fire District	Balance of Combined Entities After Assumptions
C8790.461	HydroElectric Advertising	\$0	\$0	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	0	\$0	0	\$0
C8790.464	HydroElectric Vehicle Maintena	\$0	\$250	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$250	0	\$250
C8790.465	HydroElectric Equipment Maint	\$0	\$2,000	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$2,000	0	\$2,000
C8790.470	HydroElectric Building Mainteni	\$0	\$200	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$200	0	\$200
C8790.480	HydroElectric Special Services	\$0	\$900	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$900	0	\$900
C8790.481	HydroElectric Misc. Supplies	\$0	\$0	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$0	0	\$0
C8790.486	HydroElectric Engineering Fees	\$0	\$0	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$0	0	\$0
C8790.488	HydroElectric Small Tools	\$0	\$0	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$0	0	\$0
C8790.490	HydroElectric Office Supplies	\$0	\$0	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$0	0	\$0
C8790.492	HydroElectric Gasoline	\$0	\$200	Becomes part of new Water/Hydro Dist.	\$0	0	0	0	\$0	\$200	0	\$200
<b>TOTAL NATURAL RESOURCES -</b>		<b>\$0</b>	<b>\$95,622</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$95,622</b>	<b>\$0</b>	<b>\$95,622</b>
<b>SPECIAL SERVICES - CEMETERIES</b>												
A8810.4	Cemeteries	\$2,000	\$0	Unchanged as town wide expense.	\$2,000	0	0	0	0	0	0	\$2,000
<b>TOTAL SPECIAL SERVICES - CEM</b>		<b>\$2,000</b>	<b>\$0</b>		<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>
<b>EMPLOYEE BENEFITS</b>												
A9010.8	Retirement	\$28,000	\$140,000	Town unchanged; Remove \$5,500 for eliminated Econ Devel position; Remove \$1,890 for village board; transfer current \$20,685 to Fire Dist. and Increase by \$20,000 to account of change outside of NYS pension system; did not reduce costs of 4 positions from 35 to 30 or 1 code position from 40 to 30 or 2 court clerk to 30 hrs; balance town wide expense.	\$139,925	0	\$0	0	0	0	\$40,685	\$180,610
A9015.800	Retirement - Police	\$0	\$132,000	Becomes town wide expense	\$132,000	0	\$0	0	0	0	0	\$132,000
A9030.8	Social Security	\$27,640	\$203,000	Town unchanged; remove \$3,370 for econ devel position; remove \$2,349 for village board; transfer \$12,559 to Fire Dist.; remaining town wide	\$212,362	0	\$0	0	0	0	\$12,559	\$224,921
A9040.800	Workmen's Compensation	\$0	\$55,000	Becomes town wide expense	\$55,000	0	\$0	0	0	0	0	\$55,000
A9045.800	Group Life Ins.	\$0	\$5,400	Becomes town wide expense	\$5,400	0	\$0	0	0	0	0	\$5,400
A9050.8	Unemployment Insurance	\$300	\$0	Unchanged	\$300	0	\$0	0	0	0	0	\$300
A9055.8	Disability Insurance	\$800	\$0	Unchanged	\$800	0	\$0	0	0	0	0	\$800
A9060.8	Hospital Insurance	\$87,000	\$615,000	Town unchanged; remove \$51,856 for village board; remove \$19,641 for econ devel position; transfer \$78,561 to Fire Dist.; remaining village portion town wide	\$551,942	0	\$0	0	0	0	\$78,561	\$630,503
A9060.801	Pharmacy & Dental	\$0	\$230,000	Becomes town wide expense	\$230,000	0	\$0	0	0	0	0	\$230,000
A9080.800	27th Payroll	\$0	\$0	Unchanged	\$0	0	\$0	0	0	0	0	\$0
A9089.8	Benefits Longevity	\$2,770	\$0	Unchanged	\$2,770	0	\$0	0	0	0	0	\$2,770
A9189.800	FSA Administration	\$0	\$750	Becomes town wide expense	\$750	0	\$0	0	0	0	0	\$750
A9600.000	Trans to EDZ Program	\$0	\$40,000	Becomes town wide expense	\$40,000	0	\$0	0	0	0	0	\$40,000
<b>Sub-Total A Fund Benefit Exp.</b>		<b>\$146,510</b>	<b>\$1,421,150</b>		<b>\$1,371,249</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$131,805</b>	<b>\$1,503,054</b>
B9010.8	Retirement	\$8,356	\$0	Unchanged	0	0	\$8,356	0	0	0	0	\$8,356
B9055.8	Disability Insurance CEO	\$150	\$0	Unchanged	0	0	\$150	0	0	0	0	\$150
<b>Sub-Total Town TOV Benefit Ex</b>		<b>\$8,506</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$8,506</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,506</b>
<b>Hydro</b>												
C9010.800	Retirement	\$0	\$4,900	Assigned to Water/Hydro district	\$0	0	0	0	\$0	\$4,900	0	\$4,900
C9030.800	Social Security	\$0	\$4,878	Assigned to Water/Hydro district	\$0	0	0	0	\$0	\$4,878	0	\$4,878
C9040.800	Workers Compensation	\$0	\$4,500	Assigned to Water/Hydro district	\$0	0	0	0	\$0	\$4,500	0	\$4,500
C9045.800	Group Life Insurance	\$0	\$175	Assigned to Water/Hydro district	\$0	0	0	0	\$0	\$175	0	\$175
C9060.800	Health Insurance	\$0	\$12,500	Assigned to Water/Hydro district	\$0	0	0	0	\$0	\$12,500	0	\$12,500
C9060.801	Pharmacy & Dental	\$0	\$5,000	Assigned to Water/Hydro district	\$0	0	0	0	\$0	\$5,000	0	\$5,000
<b>Sub-Total Hydro Benefit Exp.</b>		<b>\$0</b>	<b>\$31,953</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,953</b>	<b>\$0</b>	<b>\$31,953</b>

POTSDAM OPTIONS CURRENT MODEL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (minimal change in structure) as of 6/16/11	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&Hydro/Sewer/ Current Town Districts	Fire District	Balance of Combined Entities After Assumptions
DA9010.8	State Retirement	\$14,000	\$0	Unchanged	0	\$14,000	0	0	0	0	0	\$14,000
DA9030.8	Social Security	\$24,000	\$0	Unchanged	0	\$24,000	0	0	0	0	0	\$24,000
DA9045.8	Substance Abuse	\$500	\$0	Unchanged	0	\$500	0	0	0	0	0	\$500
DA9055.8	Disability Insurance	\$500	\$0	Unchanged	0	\$500	0	0	0	0	0	\$500
DA9060.8	Hospital Insurance	\$92,135	\$0	Unchanged	0	\$92,135	0	0	0	0	0	\$92,135
DA9089.8	Compensated Absences	\$40,000	\$0	Unchanged	0	\$40,000	0	0	0	0	0	\$40,000
<b>Sub-Total Town Wide Highway</b>		<b>\$171,135</b>	<b>\$0</b>		<b>\$0</b>	<b>\$171,135</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$171,135</b>
DB9010.8	State Retirement	\$14,000	\$0	Unchanged	0	0	0	\$14,000	0	0	0	\$14,000
DB9030.8	Social Security	\$28,000	\$0	Unchanged	0	0	0	\$28,000	0	0	0	\$28,000
DB9045.8	Substance Testing	\$500	\$0	Unchanged	0	0	0	\$500	0	0	0	\$500
DB9050.8	Unemployment Insurance	\$0	\$0	Unchanged	0	0	0	\$0	0	0	0	\$0
DB9060.8	Hospital Insurance	\$92,134	\$0	Unchanged	0	0	0	\$92,134	0	0	0	\$92,134
DB9089.8	Compensated Absences	\$5,000	\$0	Unchanged	0	0	0	\$5,000	0	0	0	\$5,000
<b>Sub-Total TOV Highway Benefi</b>		<b>\$139,634</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$139,634</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$139,634</b>
<b>Water Benefits</b>												
F9010.800	Retirement	\$0	\$32,000	Assigned to water district	0	0	0	0	0	\$32,000	0	\$32,000
F9030.800	Social Security	\$0	\$29,026	Assigned to water district	0	0	0	0	0	\$29,026	0	\$29,026
F9040.800	Workers Compensation	\$0	\$17,000	Assigned to water district	0	0	0	0	0	\$17,000	0	\$17,000
F9045.800	Group Life Insurance	\$0	\$1,200	Assigned to water district	0	0	0	0	0	\$1,200	0	\$1,200
F9060.800	Health Insurance	\$0	\$87,300	Assigned to water district	0	0	0	0	0	\$87,300	0	\$87,300
F9060.801	Pharmacy & Dental	\$0	\$46,000	Assigned to water district	0	0	0	0	0	\$46,000	0	\$46,000
F9189.800	FSA Administration	\$0	\$125	Assigned to water district	0	0	0	0	0	\$125	0	\$125
<b>Sub-Total Water Benefit Exp.</b>		<b>\$0</b>	<b>\$212,651</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$212,651</b>	<b>\$0</b>	<b>\$212,651</b>
<b>Sewer Benefits</b>												
G9010.800	Retirement	\$0	\$32,000	Assigned to sewer district	0	0	0	0	0	\$32,000	0	\$32,000
G9030.800	Social Security	\$0	\$27,348	Assigned to sewer district	0	0	0	0	0	\$27,348	0	\$27,348
G9040.800	Workers Compensation	\$0	\$13,000	Assigned to sewer district	0	0	0	0	0	\$13,000	0	\$13,000
G9045.800	Group Life Insurance	\$0	\$1,200	Assigned to sewer district	0	0	0	0	0	\$1,200	0	\$1,200
G9060.800	Health Insurance	\$0	\$95,000	Assigned to sewer district	0	0	0	0	0	\$95,000	0	\$95,000
G9060.801	Pharmacy & Dental	\$0	\$52,000	Assigned to sewer district	0	0	0	0	0	\$52,000	0	\$52,000
G9189.800	FSA Administration	\$0	\$75	Assigned to sewer district	0	0	0	0	0	\$75	0	\$75
<b>Sub-Total Sewer Benefit Exp.</b>		<b>\$0</b>	<b>\$220,623</b>	Assigned to sewer district	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$220,623</b>	<b>\$0</b>	<b>\$220,623</b>
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$465,785</b>	<b>\$1,886,377</b>		<b>\$1,371,249</b>	<b>\$171,135</b>	<b>\$8,506</b>	<b>\$139,634</b>	<b>\$0</b>	<b>\$465,227</b>	<b>\$131,805</b>	<b>\$2,287,556</b>
<b>DEBT SERVICE</b>												
A9710.601	Arena Bonding Principal	\$0	\$35,925	Assigned TOV	0	0	\$35,925	0	\$0	0	0	\$35,925
A9710.701	Arena Bond- Interest	\$0	\$28,453	Assigned TOV	0	0	\$28,453	0	\$0	0	0	\$28,453
B9710.6	Arena Bond Repayment	\$32,189	\$0	Unchanged.	0	0	\$32,189	\$0	0	0	0	\$32,189
<b>Sub-Total General Debt</b>		<b>\$32,189</b>	<b>\$64,378</b>		<b>\$0</b>	<b>\$0</b>	<b>\$96,567</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$96,567</b>
<b>Hydro</b>												
C9710.601	Serial Bonds - Principal Hydro	\$0	\$120,000	Assigned to new Water/Sewer dist	\$0	\$0	0	0	\$0	\$120,000	0	\$120,000
C9710.701	Serial Bonds - Interest - Hydro	\$0	\$155,244	Assigned to new Water/Sewer dist	\$0	\$0	0	0	\$0	\$155,244	0	\$155,244
<b>Sub-Total Hydro Debt</b>		<b>\$0</b>	<b>\$275,244</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$275,244</b>	<b>\$0</b>	<b>\$275,244</b>
<b>Water</b>												
F9720.601	Plant Renovation Bonds - Princi	\$0	\$37,000	Assigned to water district.	0	0	0	0	0	\$37,000	0	\$37,000
F9720.701	Plant Renovation Bonds - Intere	\$0	\$13,116	Assigned to water district.	0	0	0	0	0	\$13,116	0	\$13,116
F9785.600	WTP EPC Lease- principal	\$0	\$48,484	Assigned to water district.	0	0	0	0	0	\$48,484	0	\$48,484
F9785.601	Water Tower Lease	\$0	\$112,888	Assigned to water district.	0	0	0	0	0	\$112,888	0	\$112,888
F9785.700	WTP EPC Lease- interest	\$0	\$14,288	Assigned to water district.	0	0	0	0	0	\$14,288	0	\$14,288
<b>Sub-Total Water Debt</b>		<b>\$0</b>	<b>\$225,776</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$225,776</b>	<b>0</b>	<b>\$225,776</b>
<b>Sewer</b>												
G9710.601	Serial Bonds - Principal	\$0	\$250,000	Assigned to sewer district	0	0	0	0	0	\$250,000	0	\$250,000
<b>Sub-Total Sewer Debt</b>		<b>\$0</b>	<b>\$250,000</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$250,000</b>	<b>0</b>	<b>\$250,000</b>
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
<b>TOTAL DEBT SERVICE</b>		<b>\$37,344</b>	<b>\$815,398</b>		<b>\$0</b>	<b>\$0</b>	<b>\$96,567</b>	<b>\$0</b>	<b>\$0</b>	<b>\$756,175</b>	<b>\$0</b>	<b>\$852,742</b>
<b>INTERFUND TRANSFERS</b>												
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 water/hydro dist.	\$0	\$0	0	0	0	\$100,000	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
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$14,000</b>	<b>\$122,000</b>		<b>\$8,000</b>	<b>\$14,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$110,000</b>	<b>\$4,000</b>	<b>\$136,000</b>

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (minimal change in structure) as of 6/16/11	NEW TOWN	NEW TOWN	NEW TOWN	NEW TOWN	Former Village	Water&Hydro/S	Fire District	Balance of Combined Entities After Assumptions
					NEW TOWN A FUND	DA GENERAL HWAY	TOV B GENERAL FUND	TOV DB HWAY FUND	Special Taxing Districts	ewer/ Current Town Districts		
<b>TOTAL EXPENDITURES</b>		<b>\$3,108,106</b>	<b>\$9,018,222</b>		<b>\$4,221,235</b>	<b>\$728,935</b>	<b>\$995,020</b>	<b>\$1,600,416</b>	<b>\$435,000</b>	<b>\$3,335,875</b>	<b>\$636,173</b>	<b>\$11,952,654</b>

<b>TOTAL REDUCTIONS</b>	<b>\$173,674</b>
<b>Total of Current Combined Budgets</b>	<b>\$12,126,328</b>
<b>Total NEW Town Combined Difference</b>	<b>\$11,952,654</b>
	<b>\$173,674</b>

**ESTIMATED REVENUES**

**REAL PROPERTY TAXES AND TAX ITEMS**

A1001.000	Property Taxes	\$360,805	\$2,666,664	Not included in model								\$0
DA1001	Property Taxes	\$726,925	\$0	Not included in model								\$0
DB1001	Property Taxes	\$58,124	\$0	Not included in model								\$0
SF1001	Property Taxes	\$196,440	\$0	Not included in model	0	0	0	0	0	\$0	0	\$0
SL1001	Property Taxes	\$2,900	\$0	Not included in model	0	0	0	0	0	\$0	0	\$0
SS1001	Property Taxes	\$21,869	\$0	Not included in model	0	0	0	0	0	\$0	0	\$0
SW1001	Property Taxes	\$21,095	\$0	Not included in model	0	0	0	0	0	\$0	0	\$0
A1081	Payment In Lieu Of Taxes	\$685	\$7,000	Unchanged; Village portion town wide	\$7,685	0	0	0	0	\$0	0	\$7,685
A1090.000	Interest & Penalty	\$0	\$25,000	Becomes town wide revenue	\$25,000	0	0	0	0	\$0	0	\$25,000
<b>TOTAL REAL PROPERTY TAXES /</b>		<b>\$685</b>	<b>\$32,000</b>		<b>\$32,685</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,685</b>

**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
<b>TOTAL NON PROPERTY TAXES</b>		<b>\$593,200</b>	<b>\$1,325,000</b>		<b>\$0</b>	<b>\$0</b>	<b>\$1,245,000</b>	<b>\$543,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,788,200</b>

**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
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$22,000</b>	<b>\$150</b>		<b>\$22,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,150</b>

**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
<b>TOTAL PUBLIC SAFETY</b>		<b>\$1,000</b>	<b>\$300</b>		<b>\$1,000</b>	<b>\$0</b>	<b>\$300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,300</b>

**HEALTH**

A1601.000	Health Fees	\$0	\$14,000	Becomes town wide revenue	\$14,000	0	\$0	0	0	0	0	\$14,000
<b>TOTAL HEALTH</b>		<b>\$0</b>	<b>\$14,000</b>		<b>\$14,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,000</b>

**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
<b>TOTAL TRANSPORTATION</b>		<b>\$0</b>	<b>\$102,600</b>		<b>\$72,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102,600</b>

**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
<b>TOTAL CULTURE AND RECREAT</b>		<b>\$0</b>	<b>\$120,700</b>		<b>\$0</b>	<b>\$0</b>	<b>\$120,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$120,700</b>

**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	Unchanged	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 special refuse collection district	0	0	0	0	\$0	\$163,000	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

POTSDAM OPTIONS CURRENT MODEL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (minimal change in structure) as of 6/16/11	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&Hydro/Sewer/ Current Town Districts	Fire District	Balance of Combined Entities After Assumptions
M2160.000	Rents for Service	\$0	\$3,200	Refuse revenue for special refuse collection district	0	0	0	0	0	\$3,200	0	\$3,200
M2169.000	Sticker Sales	\$0	\$20,000	Refuse revenue for special refuse collection district	0	0	0	0	0	\$20,000	0	\$20,000
C2193.000	Sale of Power	\$0	\$517,582	Assigned to water/hydro dist.	\$0	0	0	0	\$0	\$517,582	0	\$517,582
<b>TOTAL HOME AND COMMUNIT</b>		<b>\$11,200</b>	<b>\$3,269,056</b>		<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,275,256</b>	<b>\$0</b>	<b>\$3,280,256</b>
<b>EDUCATION</b>												
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
<b>TOTAL EDUCATION</b>		<b>\$0</b>	<b>\$1,750</b>		<b>\$250</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,750</b>
<b>TRANSPORTATION</b>												
A2301.000	Sidewalk Reimbursements	\$0	\$6,000	Becomes TOV DB Hway revenue	0	0	0	\$6,000	0	0	0	\$6,000
A2302.000	Snow Charges - Other Gov'ts	\$0	\$95,000	Becomes TOV DB Hway revenue	0	0	0	\$95,000	0	0	0	\$95,000
<b>TOTAL TRANSPORTATION</b>		<b>\$0</b>	<b>\$101,000</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$101,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$101,000</b>
<b>CULTURE AND RECREATION</b>												
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
<b>TOTAL CULTURE AND RECREAT</b>		<b>\$0</b>	<b>\$206,169</b>		<b>\$0</b>	<b>\$0</b>	<b>\$206,169</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$206,169</b>
<b>HOME AND COMMUNITY SERVICES</b>												
A2389.000	Services for Comm. Develop.	\$0	\$200,000	Becomes town wide revenue	\$200,000	0	0	0	0	0	0	\$200,000
<b>TOTAL HOME AND COMMUNIT</b>		<b>\$0</b>	<b>\$200,000</b>		<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$200,000</b>
<b>USE OF MONEY AND PROPERTY</b>												
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	Assigned to water/hydro dist.	\$0	0	0	0	0	\$3,000	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	\$0	Sewer district revenue	0	0	0	0	0	\$2	0	\$2
M2401.000	Interest Income	\$0	\$425	Refuse revenue for special refuse collection district	0	0	0	0	\$0	\$425	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
<b>TOTAL USE OF MONEY AND PR</b>		<b>\$15,794</b>	<b>\$74,002</b>		<b>\$37,607</b>	<b>\$2,010</b>	<b>\$43,150</b>	<b>\$2,010</b>	<b>\$0</b>	<b>\$5,019</b>	<b>\$0</b>	<b>\$89,796</b>
<b>LICENSES AND PERMITS</b>												
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
<b>TOTAL LICENSES AND PERMITS</b>		<b>\$6,300</b>	<b>\$61,300</b>		<b>\$6,300</b>	<b>\$0</b>	<b>\$61,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,600</b>
<b>FINES AND FORFEITURES</b>												
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
<b>TOTAL FINES AND FORFEITURE</b>		<b>\$57,000</b>	<b>\$125,300</b>		<b>\$182,000</b>	<b>\$300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$182,300</b>
<b>SALES OF PROPERTY AND COMPENSATION FOR LOSS</b>												
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
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
<b>TOTAL SALES OF PROPERTY AN</b>		<b>\$0</b>	<b>\$27,000</b>		<b>\$16,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$27,000</b>
<b>MISCELLANEOUS</b>												
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 Collk	\$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

POTSDAM OPTIONS CURRENT MODEL

Account Code	Description	Town 2010 Adopted	Village 2010-11 Adopted	CGR Working Assumptions for Baseline Option (minimal change in structure) as of 6/16/11	NEW TOWN	NEW TOWN	NEW TOWN	NEW TOWN	Former Village	Water&Hydro/S	Fire District	Balance of Combined Entities After Assumptions
					NEW Town A FUND	DA GENERAL HWAY	TOV B GENERAL FUND	TOV DB HWAY FUND	Special Taxing Districts	ewer/ Current Town Districts		
<b>TOTAL MISCELLANEOUS</b>		<b>\$5,500</b>	<b>\$31,300</b>		<b>\$36,400</b>	<b>\$0</b>	<b>\$400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,800</b>
<b>STATE AID</b>												
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
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
<b>TOTAL STATE AID</b>		<b>\$650,000</b>	<b>\$282,694</b>		<b>\$408,560</b>	<b>\$0</b>	<b>\$253,500</b>	<b>\$270,634</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$932,694</b>
<b>INTERFUND TRANSFERS</b>												
A5031.004	Interfund from Hydro	\$0	\$100,000	Assigned to water/hydro dist.	\$0	0	0	0	\$0	\$100,000	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
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$357,270</b>	<b>\$380,000</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>
<b>TOTAL REVENUES (Excluding Gen. Property Tax &amp; Fund Balances. Does include interfund from Hydro (Line 940))</b>		<b>\$1,362,679</b>	<b>\$6,074,321</b>		<b>\$1,029,352</b>	<b>\$2,310</b>	<b>\$1,937,019</b>	<b>\$947,044</b>	<b>\$0</b>	<b>\$3,391,275</b>	<b>\$0</b>	<b>\$7,307,000</b>
Reduction of Gross Utilities Receipt Total w/GURT												\$130,000 \$7,437,000
Current Rev. Combined												\$7,437,000
Quality Check of Difference												\$0
<b>TOTAL EXPENSES - REVENUES (excluding property tax and fund balance)</b>		<b>\$1,745,427</b>	<b>\$2,943,901</b>		<b>\$3,191,883</b>	<b>\$726,625</b>	<b>-\$941,999</b>	<b>\$653,372</b>	<b>\$435,000</b>	<b>-\$55,400</b>	<b>\$636,173</b>	<b>\$4,645,654</b>

Could be DA or DB

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**Presentation by the Dissolution Study Committee  
to the Potsdam Community on June 8, 2011**

**Dissolution Plan Options Overview:  
for the Village and Town of Potsdam**

**CGR**  
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[www.cgr.org](http://www.cgr.org)

## Dissolution Study Committee

- ▶ **Village Representatives:** Tim Connolly (chair); Michele Arnold; Ruth Garner; Eleanor Hopke; Alexandra Jacobs; Mark Lee; Rose Rivezzi; Will Siegfried; and Steve Warr.
- ▶ **Town Representatives:** Cindy Goliber; Jack McGuire; Dan Parker; Mario Pusateri; Marie Regan; and Mike Zagrobelny.

## Tonight's Agenda

- ▶ Objectives of this Presentation
- ▶ Key Process/Timeline Dates
- ▶ Key Questions and Options – Committee Report
- ▶ Public Comments/Questions
- ▶ Next Steps

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## Presentation Objectives

- ▶ To give the public a look at the key decisions the Committee is facing
- ▶ To summarize the Key Options the Committee has reviewed:
  - ▶ Desire is to highlight important policy/service options
  - ▶ Implementation details are driven by the key options
- ▶ Explain the fiscal and tax impacts of the options
- ▶ Hear public comments/questions to consider as Committee moves into final stage of the project

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## Key Process/Timeline Dates

- ▶ April 13, 2011 – Public presentation of What Exists Report
- ▶ May 25 – Discussion of Draft Options with Joint Boards
- ▶ June 8 – Public presentation of Draft Options
- ▶ June 22 – Draft Dissolution Plan completed
- ▶ By June 30 – Draft Plan official notification
- ▶ Approx. July 20 – Official Public Hearing on Draft Plan
- ▶ Approx. July 31 – Committee submits Proposed Plan to Village Board
- ▶ By August 26 – Village Board approves, publishes Plan
- ▶ By Sept 16 – Board holds official Public Hearing
- ▶ End of September – Board adopts Official Plan for vote by Village voters on November 8

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## Why Review Different Options

- ▶ The Dissolution Plan has to provide specific details about what will happen if Village voters vote to dissolve the Village
- ▶ What services will be provided, by whom, how, and what will it cost?
- ▶ There are a multitude of possible options
- ▶ The Plan has to identify a recommended set of options. This is what voters will vote on.
- ▶ Whatever options are recommended will determine service levels, costs and tax rates for the future

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## What the Plan Cannot Anticipate

- ▶ The Committee, in preparing the Dissolution Plan, can project the effect on the structure of local government – reducing from 2 entities into 1
- ▶ But, the Dissolution Plan cannot project decisions future elected leaders will make regarding levels of service to be provided
- ▶ The Committee’s Dissolution Plan can only reflect its own judgment about what options would best serve the community if the Village dissolves
- ▶ The Plan is a non-binding guide for future elected officials

## Who will be affected by the Plan

- ▶ Village of Potsdam (VOP) residents, businesses, and institutions
- ▶ Village taxpayers
- ▶ Users of Village services
- ▶ Town outside village (TOV) residents, businesses, taxpayers
- ▶ Village of Norwood residents, businesses, taxpayers
- ▶ Current Village and Town employees
- ▶ Plus – the physical environment depending on decisions about municipal facilities and infrastructure

## "New" Town of Potsdam



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## What will be affected by the Plan

- ▶ What services will be provided
- ▶ How services will be provided
- ▶ The fiscal (cost) impact of those services
- ▶ The property tax impact of those services

**In summary – the Committee selected options that it believes strikes the right balance between service delivery and cost if the Village dissolves.**

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## Options Decisions - Overview

- ▶ There were a handful of major option decisions the Committee had to address
- ▶ For most operations, merging Village and Town operations would be straightforward
- ▶ The Dissolution Plan sets the policy and operational expectations if the Village dissolves. It is not intended to be a highly detailed transition implementation document
- ▶ Detailed implementation would be worked out between the two boards during the 13 month transition period if Village voters vote to dissolve

## Major Policy Options Recommendations (1)

### 1. Reconciling staff differences between the Village and the Town:

- ▶ In some functions – Village staff work 40 or 35 hours per week, most Town positions (with the exception of Highway) work 30 hour weeks
- ▶ Some title differences
- ▶ Benefits are similar but there are some cost differences
- ▶ Recommendations favored by Committee:
  - ▶ Keep current Village administration staff hours and salaries as is except standardize 3 clerical positions at 30 hours (with associated pay difference)
  - ▶ In Codes, decrease FT Village employee to 30 hour week
  - ▶ In Courts, reduce two clerk positions to 30 hour week
  - ▶ By law, former Village employees who become Town employees receive Town pay scale and benefits
- ▶ Cost/tax impact: ~ \$41,600 reduced staff expenditures

## Major Policy Options Recommendations (2)

### 2. Elected Boards

- ▶ Village Board eliminated if Village dissolves
- ▶ Town Board currently has five representatives
- ▶ Possible option to change Town Board size but would require state legislation
- ▶ Recommendation favored by Committee
  - ▶ Keep 5 member Town Board
  - ▶ No increase in pay for Town Board members
- ▶ Cost/tax impact – \$77,520 elimination of Village Board associated expenses

## Major Policy Options Recommendations (3)

### 3. Police

- ▶ Keeping a dedicated Police department is a high priority
- ▶ Options considered:
  - ▶ Keep as a Police District in former Village – requires State legislation
  - ▶ Make a Town-wide police department
  - ▶ Contract with the Sheriff for higher level of dedicated Sheriff patrol
- ▶ Recommendation favored by Committee
  - ▶ Make the current department a Town-wide department
  - ▶ Expanding the size of the force would increase current costs
- ▶ Cost/tax impact – no cost impact, but substantial tax shift going to town-wide service

## Major Policy Options Recommendations (4)

### 4. Fire

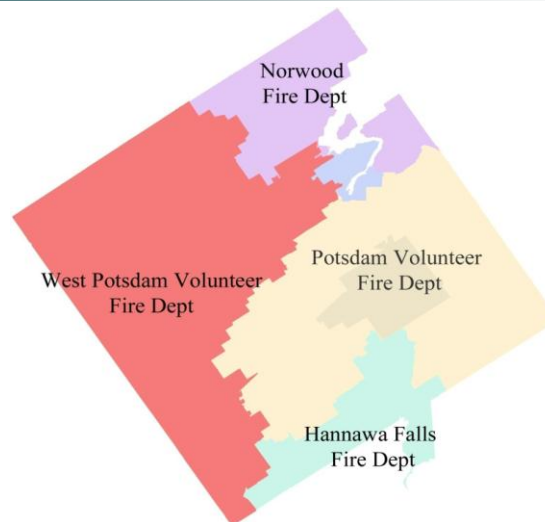
- ▶ Keeping the current Village department is a high priority
- ▶ Town cannot run/own a fire department
- ▶ Options considered:
  - ▶ Village F.D. becomes a separate non-profit corp., contracts with Town fire protection district
  - ▶ Village F.D. and area covered by PFD becomes a separate Fire District
- ▶ Recommendation favored by Committee
  - ▶ PFD incorporate as a separate non-profit corp. to serve the Town fire protection district that includes the former Village
- ▶ Cost/tax impact – \$20,000 higher costs for current paid drivers retirement plan, some tax shift to TOV

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## Fire Department Boundaries in the Town District



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## Major Policy Options Recommendations (5)

### 5. All other Village functions and services

- ▶ Options were reviewed on a function-by-function basis
- ▶ Recommendations favored by Committee:
  - ▶ Retain all other current Village functions and services with only minor changes as noted in each functional review
  - ▶ Allocation as Town-wide or TOV based on state requirements and/or current T or TOV allocation
  - ▶ Note – Town Board does have some policy discretion – e.g. certain highway costs
- ▶ Cost/tax impact – net of all changes – minimal cost impact, but creates a cost shift to former TOV and Village of Norwood

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## Function by Function Review (1)

- ▶ Administration
  - ▶ No change – Village positions could become Town positions. Costs allocated town wide
- ▶ Buildings
  - ▶ No reduction in number of buildings – might shift functions between buildings. Costs allocated town wide
- ▶ Courts
  - ▶ No change in service – would become a Town Court
  - ▶ No change in current administrative staff size. Number of justices would go from 4 to 2 (minimum)
  - ▶ 2 court clerk positions reduced to 30 hours a week (from 35 and 40)
  - ▶ Costs allocated town wide

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## Function by Function Review (2)

- ▶ **Recreation**
  - ▶ No change to current services or size of staffing
  - ▶ Costs allocated to TOV
- ▶ **Community/Economic Development and Planning**
  - ▶ Costs allocated town wide
- ▶ **Code Enforcement**
  - ▶ No change to current staff size. Town vacant position to be filled. Former Village positions reduced to Town 30 hour positions
  - ▶ Costs allocated to TOV
- ▶ **Codes and Ordinances**
  - ▶ Little changes required
  - ▶ Special ordinances can be set for former Village as needed

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## Function by Function Review (3)

- ▶ **DPW/Highway**
  - ▶ No change to primary highway/DPW operations. Same total staff size.
  - ▶ Leaf/brush pick - becomes town wide service with reduced frequency
  - ▶ Street lighting and refuse would be town special districts in former Village. Village sidewalk policy adopted town wide
  - ▶ Costs allocated to TOV or T consistent with town law and current policy
- ▶ **Utilities**
  - ▶ No change to current staff size
  - ▶ Current Village Water and Sewer operations become special districts. Self-supporting by service fees as at present
  - ▶ Hydro – Town creates hydro district (in the former Village), hydro revenues are used to pay hydro debt, operating and ongoing investment costs until debt is paid off, then it becomes a Town operation

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## Function by Function Review (4)

- ▶ Police
  - ▶ Discussed in separate slide
- ▶ Fire
  - ▶ Discussed in separate slide
- ▶ Rescue Squad
  - ▶ No change to current operations. Town would assume Village building lease obligations

## Function by Function Review (5)

- ▶ Special Taxing Districts
  - ▶ Former Village would retain some costs through special taxing district
  - ▶ Current general fund debt - \$250,000 Arena Debt (\$63,378 annual debt payment)
  - ▶ Current post-employment obligations - \$426,000
- ▶ One-Time Dissolution Transition Costs
  - ▶ Legal fees, buyout of accumulated compensated absences, etc.
  - ▶ Working estimate - \$325,000 (Note: Village had \$1.5 million in fund balance as of 5/09)

## Fiscal and Tax Impacts (1)

- ▶ Projected Expense Changes from current DSC recommendations

Amount	Description
\$ (77,520)	Elimination of Village Board related expenses (inc. benefits)
\$ (1,000)	Elimination of NYCOM dues
\$ (20,167)	Reduced exp. from adjusted hours-4 admin. positions from 35 to 30
\$ (10,000)	Reduced exp. From adjusted hours 2 court clerks to 30 hr/wk
\$ (11,476)	Reduced exp. From adjusting CEO from 40 to 30 hr/wk
\$ 20,000	Increase for Fire retirement costs
<b>\$ (100,163)</b>	<b>Total Net Expenditure Change</b>

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## Fiscal and Tax Impacts (2)

- ▶ Projected Revenue Changes if the Village dissolves
  - ▶ Loss of Gross Utilities Receipts Tax – Towns not eligible to collect this tax. Impact: loss of \$130,000 in revenues
  - ▶ Addition of Citizens Empowerment Tax Credit (CETC) – the state consolidation incentive funding: = \$570,000
    - ▶ Annual and ongoing (subject to annual state budget process)
    - ▶ Formula = 15% of current combined tax levy for V and T (2010-11:\$3,812,518)
    - ▶ At least 70% of CETC must be used for property tax reduction. Dissolution Plan financial model assumes 100% used for property tax reduction
  - ▶ Net Change excluding CETC = \$29,837 property tax cost per year (utilities taxes would be lower by \$130,000)
  - ▶ Net Change w/ CETC = \$540,163 property tax savings per year

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## Fiscal and Tax Impacts (3)

- ▶ Property Tax Impact of Dissolution Plan
  - ▶ Former Village expenses and revenues distributed to the T or TOV per law or current practice
    - ▶ Example – sales tax must be applied to TOV first. Balance can be used as a T revenue, or used to offset County taxes in TOV. Dissolution Plan assumes balance is applied as a T revenue
  - ▶ Net increase in T costs have to be spread to Norwood as well as former Village of Potsdam and former TOV properties
    - ▶ Impact – large tax shift to former TOV and Norwood properties
  - ▶ Potsdam Fire Protection District costs are spread equally across all properties in the New TOV (former TOV plus the former Village)
    - ▶ Impact – tax shift to former TOV

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## Fiscal and Tax Impacts (4)

**Potsdam: Current (2010) Village and Town Property Tax Rates,**  
per \$1,000 Assessed Value  
(includes use of Fund Balance)

	<b>Village of Potsdam</b>	<b>TOV</b>	<b>Village of Norwood</b>
Townwide	\$2.25	\$2.25	\$2.25
Town-Outside General	-	-	-
Town-Outside Hwy	-	\$0.19	-
Village	\$15.43	-	\$14.09
Fire	-	\$0.76	-
<b>TOTAL</b>	<b>\$17.67</b>	<b>\$3.20</b>	<b>\$16.34</b>

Source: St. Lawrence County Real Property Tax Service Agency

Notes: Reflects 2010 tax rates. Excludes special district taxes. Village of Norwood includes Town of Potsdam portion only.

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## Fiscal and Tax Impacts (5)

### FISCAL IMPACT OF COMMITTEE FAVORED DISSOLUTION OPTIONS

Village and Town Property Tax Rates, per \$1,000 Assessed Value  
(Does Not Include Use of Fund Balances)

	Former Village of Potsdam	Current TOV	Village of Norwood
Townwide (A) and (DA)	\$7.97	\$7.97	\$7.97
Town-Outside General (B)	-	-	-
Town-Outside Hway (DB)	-	-	-
Village	-	-	\$14.09
Former Village Taxing Dist.	\$2.26	-	-
New TOV Fire Protection District	\$1.48	\$1.48	-
<b>TOTAL</b>	<b>\$11.71</b>	<b>\$9.45</b>	<b>\$22.06</b>
Impact of New CETC Tax Credit	\$1.21	\$1.21	\$1.21
<b>TOTAL w/ New CETC Tax Credit</b>	<b>\$10.50</b>	<b>\$8.24</b>	<b>\$20.85</b>

Source: Calculated by CGR

Notes: Does not include fund balance. CETC is Citizen Empowerment Tax Credit.  
Reflects 2010 tax rates. Village of Norwood includes Town of Potsdam portion.

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## Tax Impact Summary

### Fiscal Impact Comparison Summary

	Former Village of Potsdam	Current TOV	Village of Norwood
Current (2010) Tax Rates	\$17.67	\$3.20	\$16.34
Committee Favored Options	\$11.71	\$9.45	\$22.06
Committee Favored Options with CETC	\$10.50	\$8.24	\$20.85

Notes: Options calculation does not include use of fund balance. To make an apples-to-apples comparison of options to current tax rates - current tax rates without use of fund balance would be: Village of Potsdam \$19.06; TOV \$4.58; and Village of Norwood \$17.35.

To calculate the fiscal impact on your home:

(Property Assessed Value / 1,000) x Tax Rate = Projected Tax Bill

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## Next Steps

- ▶ Committee will finalize its recommendations based upon feedback from tonight
- ▶ Committee will develop its recommended Dissolution Plan based upon its final selected recommendations
- ▶ Public Hearing on its draft recommended Dissolution Plan to be mid-July
- ▶ Committee final recommended Dissolution Plan to be submitted to Village Board by end of July
- ▶ In November, Village voters vote on dissolution

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## Full Documents and Details on the Web Site

Village of Potsdam  
Dissolution Study

*investigating options  
for the future*

HOME ABOUT THE STUDY UPCOMING EVENTS DOCUMENTS REPORTS FAQ

What's New  
Last Updated 5-17-11

- [Committee will present Draft Options at Joint Board Meeting - May 25](#)
- [Public Review & Discussion of Draft Options Report scheduled for June 8](#)
- [April 13 Public Forum Presentation posted](#)
- [Draft What Exists Report posted](#)
- [Dissolution Study Timeline posted](#)
- [Town and Village data now available](#)
- [Dissolution Study Questions and Answers Sheet posted](#)

EMAIL STUDY TEAM SIGN UP FOR EMAIL ALERTS MESSAGE FROM THE CHAIRMAN

Visit the Dissolution Study website: [www.cgr.org/potsdam](http://www.cgr.org/potsdam)

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This concludes our Presentation.  
Thank you.

**Comments/ Questions/ Suggestions for the Committee**

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**Village of Potsdam  
Dissolution Study & Plan**  
*Official Public Hearing*  
July 20, 2011

**Presentation by the Dissolution Study Committee**

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[www.cgr.org](http://www.cgr.org)

Dissolution Study Committee

- ▶ **Village Representatives:** Tim Connolly (chair); Michele Arnold; Ruth Garner; Eleanor Hopke; Alexandra Jacobs; Mark Lee; Rose Rivezzi; Will Siegfried; and Steve Warr.
- ▶ **Town Representatives:** Cindy Goliber; Jack McGuire; Dan Parker; Mario Pusateri; Marie Regan; and Mike Zagrobelny.

## Topics for Tonight

- ▶ Review Process to Date
  - ▶ Project overview: 19-month process
  - ▶ What Exists report and Options report
- ▶ What Would Change if the Village Dissolves – The Dissolution Plan
  - ▶ Services
  - ▶ Assets
  - ▶ Taxes
- ▶ The Next Steps up to the Vote on November 8, 2011
- ▶ FAQs
- ▶ Public Questions and Feedback

## Key Process/Timeline Dates

- ▶ April 13, 2011 – Public presentation of What Exists Report
- ▶ May 25 – Discussion of Draft Options with Joint Boards
- ▶ June 8 – Public presentation of Draft Options
- ▶ June 22 – Draft Dissolution Plan completed
- ▶ By June 30 – Draft Plan official notification
- ▶ **July 20 – Official Public Hearing on Draft Plan**
- ▶ Approx. July 31 – Committee submits Proposed Plan to Village Board
- ▶ By August 26 – Village Board approves, publishes Plan
- ▶ By Sept 16 – Board holds official Public Hearing
- ▶ End of September – Board adopts Official Plan for vote by Village voters on November 8

## NYS Article 19 Dissolution of Villages

- ▶ Under Article 19 we are charged with developing a dissolution plan
- ▶ The Dissolution Plan sets the policy and operational expectations if the Village dissolves. It is not intended to be a highly detailed transition implementation document
- ▶ Detailed implementation would be worked out between the two boards during the 13 month transition period if Village voters vote to dissolve

## What will be affected by the Plan

- ▶ What services will be provided
- ▶ How services will be provided
- ▶ The fiscal (cost) impact of those services
- ▶ The property tax impact of those services

**In summary – the Committee selected options that it believes strikes the right balance between service delivery and cost if the Village dissolves.**

## What the Plan Cannot Anticipate

- ▶ The Committee, in preparing the Dissolution Plan, can project the effect on the structure of local government – reducing from 2 entities into 1
- ▶ But, the Dissolution Plan cannot project decisions future elected leaders will make regarding levels of service to be provided
- ▶ The Committee’s Dissolution Plan can only reflect its own judgment about what options would best serve the community if the Village dissolves
- ▶ The Plan is a non-binding guide for future elected officials

## Currently 107 Village and Town Employees

Potsdam: Employee Summary by Department							
Department	Town of Potsdam		Village of Potsdam		Combined		
	FT	PT	FT	PT	FT	PT	Total
Elected Boards	0	5	0	5	0	10	10
Administration/ Court/Clerks	6	6	9	2	15	8	23
Police	0	0	18	0	18	0	18
Fire and Rescue	0	0	4	0	4	0	4
DPW/Hway/ Utilities	18	0	23	0	41	0	41
Code/Community Development	1	0	4	2	5	2	7
Recreation	0	0	3	0	3	0	3
Museum	0	0	1	0	1	0	1
<b>TOTAL</b>	<b>25</b>	<b>11</b>	<b>62</b>	<b>9</b>	<b>87</b>	<b>20</b>	<b>107</b>

Source: Town and Village wage and benefit information for FY2010.  
 Notes: Recreation staff expenses shared 50/50 between Village and Town. Cleaning staff included in admin. Village DPW includes water, sewer, Hydro. Does not include summer recreation staff.

“New” Town of Potsdam: Larger TOV and Village of Norwood



What Would Change if Village Dissolves (1)

Direct Savings of:

\$	(77,520)	Elimination of Village Board related expenses (inc. benefits)
\$	(1,000)	Elimination of NYCOM dues
\$	(20,167)	Reduced exp. from adjusted hours-4 admin. positions from 35 to 30 hr/wk
\$	(10,000)	Reduced exp. From adjusted hours 2 court clerks to 30 hr/wk
\$	(11,476)	Reduced exp. From adjusting CEO from 40 to 30 hr/wk
\$	(73,511)	Elimination of 1 FTE in Economic Development dept (inc. benefits)
\$	20,000	Increase for Fire retirement costs
<b>\$</b>	<b>(173,674)</b>	<b>Total Net Expenditure Change</b>

Note – change made from first public hearing on May 10

## What Would Change if Village Dissolves (2)

- ▶ For most operations, merging Village and Town operations would be straightforward
- ▶ Village Water, Sewer, Refuse, and Street Lighting will remain as Town Special District Costs – no change
- ▶ Town will continue to provide:
  - ▶ Elected Representation
  - ▶ Clerk/Administration
  - ▶ DPW/Highway
  - ▶ Code Enforcement, Assessor, Justice, Recreation, Community Development, Historian, Animal Control, emergency rescue, fire protection
- ▶ Change in Services: Town wide Police Department, town wide leaf and brush pick up

## Tax Rates for FY 2010

	<u>Village of Potsdam</u>	<u>TOV</u>	<u>Village of Norwood</u>
Townwide	\$2.25	\$2.25	\$2.25
Town-Outside General	-	-	-
Town-Outside Hwy	-	\$0.19	-
Village	\$15.43	-	\$14.09
Fire	-	\$0.76	-
<b>TOTAL</b>	<b>\$17.67</b>	<b>\$3.20</b>	<b>\$16.34</b>

- Notes: 1. Excludes school and county taxes  
 2. Tax rates shown include use of fund balance  
 3. Village tax rates above are 2010/2011 fiscal year. The 2011-12 Potsdam Village tax rate is \$14.99 (not including town wide tax).

## Fiscal and Tax Impact

### **FISCAL IMPACT OF COMMITTEE FAVORED DISSOLUTION OPTIONS**

Village and Town Property Tax Rates, per \$1,000 Assessed Value  
(Does Not Include Fund Balance)

	<b>Former Village of Potsdam</b>	<b>Current TOV</b>	<b>Village of Norwood</b>
Townwide (A) and (DA)	\$7.72	\$7.72	\$7.72
Town-Outside General (B)	-	-	-
Town-Outside Hwy (DB)	-	-	-
Village	-	-	\$14.09
Former Village Taxing Dist.	\$3.10	-	-
New TOV Fire Protection District	\$1.48	\$1.48	-
<b>TOTAL</b>	<b>\$12.30</b>	<b>\$9.20</b>	<b>\$21.81</b>
Impact of New CETC Tax Credit	\$1.21	\$1.21	\$1.21
<b>TOTAL w/ New CETC Tax Credit</b>	<b>\$11.09</b>	<b>\$7.99</b>	<b>\$20.60</b>

## Tax Impact Summary

	<b>Former Village of Potsdam</b>	<b>Current TOV</b>	<b>Village of Norwood</b>
Current (2010) Tax Rates	\$17.67	\$3.20	\$16.34
Committee Favored Options	\$12.30	\$9.20	\$21.81
<b>Committee Favored Options with CETC</b>	<b>\$11.09</b>	<b>\$7.99</b>	<b>\$20.60</b>

Notes: Options calculation does not include use of fund balance. To make an apples-to-apples comparison of options to current tax rates - current tax rates without use of fund balance would be: Village of Potsdam \$19.06; TOV \$4.58; and Village of Norwood \$17.35.

To calculate the fiscal impact on your home:

(Property Assessed Value / 1,000) x Tax Rate = Projected Tax Bill

## What Is the Dissolution Plan?

- ▶ If approved by the Village Board, the Plan is the document that says what is expected to happen if the Village dissolves
- ▶ If the dissolution is approved by voters in November 2011, the Village will continue until December 31, 2012
- ▶ If the Village dissolves, the Town government takes over
- ▶ The Town board is expected to follow the Plan in general
  - ▶ Unless the Plan says otherwise, the Town must keep codes, laws, ordinances etc. of the former Village for two years
  - ▶ The Town board has the right to act as needed for the best interest of the community

## Dissolution Plan Section 1

- ▶ Disposition of Village Property
  - ▶ All buildings and assets will transfer to Town at no cost
  - ▶ Water, hydroelectric, sewer and streetlight facilities will be assigned to the water/hydroelectric, sewer and street lighting districts
  - ▶ All Village books and records will be transferred to the Town Clerk



## Dissolution Plan Section 2a

- ▶ Retired Employees - Outstanding Obligations
  - ▶ Village currently provides \$426,000 per year to former employees. Assigned to special district in former Village.
  - ▶ NOTE – current or past Village employees who paid into the New York State Retirement System will continue to receive their retirement benefits from the State. Village dissolution will have no effect on their benefits.

## Dissolution Plan Section 2b

- ▶ Village Debt – Outstanding Obligations
  - ▶ Current water, Hydroelectric and sewer debt will be assigned to the special water/hydroelectric and sewer districts and will be paid off as part of the user fee costs
  - ▶ Village portion of the recreation arena debt will be assigned to the TOV (including the former Village)

## Dissolution Plan Section 2c

- ▶ Collection of Necessary Taxes and Assessments
  - ▶ The Town will be responsible for levying and collecting taxes and special district charges upon dissolution of the Village

## Dissolution Plan Section 3

- ▶ Transfer or Elimination of public employees
  - ▶ Nearly all positions will transfer to town as noted
  - ▶ 6 positions will be eliminated
    - ▶ Mayor
    - ▶ 4 Trustees
    - ▶ 1 Economic Development position
  - ▶ Four paid driver positions will be eliminated with the expectation the Potsdam Volunteer Fire Dept. will create similar positions
  - ▶ 6 positions will have reduced hours to align with similar Town positions/titles
    - ▶ 3 admin/clerks
    - ▶ 1 code enforcement
    - ▶ 2 court clerks

## Dissolution Plan Section 4

- ▶ Agreements Between the Village and Town
  - ▶ Necessary agreements (e.g., transfer of titles on property and equipment) are specified in applicable sections of the Plan
  - ▶ Formal agreements or memoranda of understanding between the Village and Town are not in place as of the finalization of this document

## Dissolution Plan Section 5

- ▶ Village Laws and Ordinances
  - ▶ In general – all Village laws and ordinances will be kept and folded into Town law, except:
  - ▶ 10 Ordinances that are outdated or no longer applicable as they refer to Village officers or the Village specifically, which would not apply in the future because there would be no Village if it dissolved
  - ▶ Current Village laws and ordinances remain in effect for a period of two years following dissolution

## Dissolution Plan Section 6 a-h

- ▶ Continuation of Village Functions
  - ▶ Town will assume all major functions
  - ▶ Village board of trustees and mayor positions eliminated
  - ▶ Court services transfer to the Town
  - ▶ Police protection services provided town wide
  - ▶ Water will become a Town special district including the Hydroelectric operation, paid for by user fees & hydro revenue
  - ▶ Sewer will become a Town special district paid for by user fees
  - ▶ Street lights and Refuse Services will become Town special districts paid for by former Village properties as part of the property tax - no change in cost or services

## Dissolution Plan Section 6 i-p and r-s

- ▶ Continuation of Village Functions
  - ▶ Village DPW functions folded into the Town. Essentially no change in service except reduction in brush pick up to be offered town wide
  - ▶ Assessor, Animal Control, Licensing – unchanged continue to be provided by the Town
  - ▶ Vital Records management transfer to the Town
  - ▶ Historian services transfer to the Town
  - ▶ Museum support unchanged; costs allocated to new TOV
  - ▶ Emergency rescue unchanged. Town assumes building lease obligation
  - ▶ Recreation services transfers to the Town; services unchanged; costs allocated to new TOV

## Dissolution Plan Section 6 q, and t-w

- ▶ Continuation of Village Functions
  - ▶ Potsdam Fire Dept. incorporate as a separate non-profit corp. to serve the Town fire protection district that includes the former Village
  - ▶ Increase fire expenses \$20,000 per year above current costs to offset loss of NYS retirement contribution
- ▶ Community and Economic Development transfer to the town – reduction of 1 FTE
- ▶ Airport transfers to Town
- ▶ Code enforcement services transfer to the Town costs allocated to new TOV

## Dissolution Plan Section 7a

- ▶ Village Fund Balances
  - ▶ If the Village dissolves, any fund balances will be used to benefit Village tax-payers prior to 12/31/12
  - ▶ Fund balances in the water, Hydroelectric and sewer funds will be transferred to the water and sewer districts.

## Dissolution Plan Section 7b

- ▶ Change in Revenues
  - ▶ All revenues the Village currently receives will become Town revenues except the \$130,000 Gross Utilities Receipt tax received by the Village that cannot be collected by the Town.
  - ▶ Additional CETC (Citizen Empowerment Tax Credit) funding will be provided to the Town by the State as a consolidation incentive currently projected to be \$570,000 annually

## Dissolution Plan Section 7c

- ▶ Fiscal Impact of Dissolution
  - ▶ Discussed in previous slides

## Dissolution Plan Section 8

### ▶ Other Matters

- ▶ The Committee considered “Are there alternatives to the current government structure short of dissolving the Village?”
  - ▶ Committee identified 3 opportunities for functional consolidation: Code Enforcement, Courts, town wide Planning & Development Office
  - ▶ Committee identified improvement opportunities to current operations outlined in “Potsdam Options Report.”

## Full Documents and Details on the Web Site

Visit the Dissolution Study website: [www.cgr.org/potsdam](http://www.cgr.org/potsdam)

**Village of Potsdam  
Dissolution Study**

*investigating options  
for the future*

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- [April 13 Public Forum Presentation posted](#)
- [Draft What Exists Report posted](#)

EMAIL STUDY TEAM SIGN UP FOR EMAIL ALERTS MESSAGE FROM THE CHAIRMAN

## Next Steps

- ▶ Committee will finalize its recommendations based upon feedback from tonight
- ▶ Committee final recommended Dissolution Plan to be submitted to Village Board by end of July
- ▶ Village Board expected to conduct public hearing in the fall
- ▶ In November, Village voters vote on dissolution

## Sub-Committee Responses to FAQ's

- ▶ General
- ▶ Fire
- ▶ Police
- ▶ DPW/Utilities



## General

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### Q: Why can only Village residents vote?

A: New York State law provides that only village residents can vote to dissolve their village. Why?

- ▶ The Village of Potsdam was established by a group of Town citizens who voted to be taxed differently for their services and to be governed by another group of elected representatives – the Village Board.
- ▶ Now, 180 years later, Village voters are the ones to decide whether to remain separate or to dissolve this structure.

## Fire

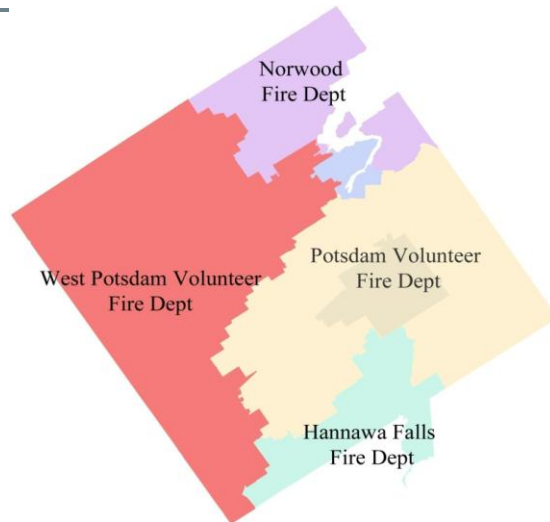
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### Q. Why keep 4 paid drivers in the Plan?

A. There are several reasons:

- ▶ Having drivers ensures timely and efficient response time
- ▶ Without drivers, volunteers would have additional expense for maintenance and training
- ▶ If Village dissolves, drivers would routinely respond to events outside the village boundary

## Fire Department Boundaries in the Town Districts



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CGR *Inform & Empower*

## Police (1)

**Q. The Sheriff, State Police and SUNY Potsdam police also patrol the area – why do we need our own police?**

**A. Key points the Committee considered include:**

- ▶ 5,900 police incidents per year plus 1,100 rescue calls. Other police can't possibly handle this number of calls
- ▶ Other law enforcement agencies do not provide full level of services provided by PPD
- ▶ Being a college town with ~7,000 students requires more police than in comparable villages without colleges
- ▶ Committee recommends Town consider expanding the size of the force if it becomes a town wide department

Note: Reflects 2009 Police incident data

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CGR *Inform & Empower*

## Police (2)

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**Q. Are there other options to having it be a Town wide police department?**

**A. Yes, but the Committee believes the Town option is better:**

- ▶ Could be a Police District, however:
  - ▶ Would require state legislation to approve
  - ▶ Village property owners would see no property tax savings
- ▶ Town could contract with the County for enhanced Sheriff services, however, loss of local control over future level of service

## DPW/Utilities (1)

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**Q. Will Water & Sewer service be available outside the current Village?**

**A. In theory yes:**

- ▶ The Water and Sewer plant is capable of accepting additional usage within set guidelines
- ▶ It will be a Town Decision as to those expansions

**Q. Will current employees retain their jobs?**

**A. Not guaranteed but likely under the Plan.**

- ▶ The Town would create new positions equivalent to current Village positions. Reductions are not recommended in the Plan. Current Village employees would have the option of applying for those positions.

## DPW/Utilities (2)

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**Q. Will current village residents continue to receive Water and Sewer?**

**A. Yes, Village residents should see no change**

- ▶ Water and Sewer services will continue as part of special Town service districts.
- ▶ Water and Sewer users will pay usage charges just like they do now.

## DPW/Utilities (3)

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**Q. What will happen with Hydroelectric revenue and debt?**

**A. Committee recommends putting Hydro operations into the Water district:**

- ▶ Associated debt and revenue will become part of this new district in the former Village
- ▶ Surplus revenues may be applied to maintain and support the water district
- ▶ State Comptroller will have to render an opinion about whether Hydro assets can be transferred from the district to whole town in the future

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This concludes our Presentation.  
Thank you.

**Comments/ Questions/ Suggestions for the Committee**

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## DISSOLUTION PLAN OF THE VILLAGE OF POTSDAM

### RECOMMENDED BY THE VILLAGE OF POTSDAM DISSOLUTION STUDY COMMITTEE

APPROVED BY THE COMMITTEE ON JULY 27, 2011

*This document was created with funds provided by the New York Department of State under the Local Government Efficiency Grant Program – Contract No. T-098824*

This document sets forth, in detail, the Recommended Dissolution Plan of the Village of Potsdam as developed and approved by a Dissolution Study Committee. This Plan addresses the specific Plan requirements set forth in General Municipal Law (G.M.L.) §19-1903. Following submission of the Recommended Plan to the Village Board, it will be the Village Board's responsibility to adopt a Dissolution Plan and present a dissolution referendum to Village voters on November 8, 2011. If approved by a majority of the qualified voters, the Village of Potsdam will be dissolved at midnight on December 31, 2012.

The Dissolution Study Committee was comprised of both Village and Town representatives, and incorporates feedback provided to the Committee from both Village and Town boards and the general public. The facts used to develop this Plan are presented in the complete Dissolution Study Committee Report that accompanies this Plan.

This Plan has been developed with the expectation that if dissolution of the Village is approved by voters that the succeeding Town government will follow the Plan as set forth in this document and subsequently adopted by the Village Board. This Dissolution Plan represents the Committee's own judgment about how to serve the community if the Village dissolves, **however it cannot project decisions future elected leaders will make regarding levels of service to be provided, as the Town Board is under no obligation to follow this Plan, except as noted for Village laws and ordinances.**

The elements of the Plan are set forth below in the sequence identified in G.M.L. §19-1903.

#### 1) The Disposition of the Property of the Village

- a. All real property improved or not improved will, unless otherwise noted, become the property of the Town of Potsdam. Village owned Water, Hydroelectric, Sewer and Streetlight facilities and assets will be assigned to their respective districts. The Town will take title to the Village real property with the understanding that the Town will honor all existing agreements or other arrangements between the Village and other users of Village property. Real property transferred to the Town will be done without consideration<sup>1</sup> and

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<sup>1</sup> "Without consideration" means a complete transfer of Village property to the Town without cost to the Town.

the Town will, at its option, prepare any and all deeds for the Village to execute prior to the date of dissolution. A listing of Village owned land and buildings appears below. An inventory of equipment appears in the Appendix to this Plan. For those Village non-property assets that are currently shared between the Village DPW and Water, Hydroelectric and Sewer operations, the Town will determine how to allocate those assets between the Town and the new Water/Hydroelectric and Sewer Districts.



Table 1

Village Owned Property		
Parcel ID	Street Name	Property Use
64.042-2-33	35 Clough St	Vacant Residential Lot
64.050-4-7	24 Walnut St	Vacant Residential Lot
64.059-11-25	2 Park St	Museum
64.060-2-27.111	Pioneer Dr	Industrial Park
64.042-4-20	115,120 Lower Cherry	Sewage Plant
64.050-1-17	37 Clough St	Vacant Residential Lot
64.050-5-1	93 Lower Cherry St	Sewage Plant
64.050-5-47	Lower Cherry St	Vacant Lot
64.057-1-19.1	43,43 1/2 Pine St	Pine Street Arena, Sandstone Park
64.058-4-32.1	5 Raymond St	Water Treatment Plant & HydroElectric
64.058-4-36.1	Raymond St	Village Park
64.058-4-51	3 Island St	Village Park
64.058-4-56	3 Elm St	Parking Lot
64.058-4-62	8 Elm St	Parking Lot
64.058-6-15.2	5 Mechanic St	Vacant Residential Lot
64.059-5-16	1 Leroy St	Cubley Park
64.059-11-10.1	2 Park St	Civic Center Complex
64.059-11-11	42 Main St	Fire Station
64.059-11-12.1	40 Main St	Parking Lot
64.059-13-12	6 Waverly St	Parking Lot
64.066-2-19.1	23 Maple St	Vacant Industrial Lot
64.066-3-9	1 Island St	Fall Island Park
64.066-3-10	5 Island St	Hydro Dam Lot
64.066-5-2	23 Main St	Parking Lot
64.066-5-4	3 Riverview Dr	Ives Park
64.067-5-32	Cedar (off) St	Vacant old Water Towers
64.073-2-1	81 Clarkson Ave	Water Tower
65.001-2-31	221-229 Sh 11B, 142,	Village Airport
65.003-1-38	Sh 11B	Village Dump
65.053-1-8	194 Elm St	Village Airport
64.050-4-30	21 Washington St	Vacant Residential Lot
64.050-5-24	Riverside Dr	Vacant Residential Lot
64.058-2-20	1 Maynard St	Vacant Residential Lot
64.058-4-23.1	15 1/2 Market St	Parking Lot
64.058-4-40.1	6 Raymond St	Parking Lot
64.066-1-15	Maple St	Park
64.066-5-3	31 Hamilton St	Urban Renewal
64.067-8-3	29 Hamilton St	Urban Renewal
64.068-4-1	198 Main St	Pump Station
65.001-2-31./1	Hatch Rd	Hangar Leased
65.001-2-31./3	Hatch Rd	Hangar Leased
65.001-2-31./4	Hatch Rd	Hangar Leased
65.001-2-31./5	Hatch Rd	Hangar Leased

- b. Title to the Village owned property currently supporting the Village water, hydroelectric and sewer systems will transfer to the Town's newly created Special Improvement Districts to serve the Water/Hydroelectric and Sewer districts.
- c. Personal property and other fixed assets of the Village, not sold prior to dissolution, will be owned and used by the Town as long as the Town deems them to be useful. Personal property owned by the Village at the time of dissolution will become the property of the Town. Personal property will mean and include office equipment, furniture, motor vehicles, tools, parts inventory, furniture and any other item commonly considered to be personal property.
- d. Upon dissolution of the Village all its records, books and papers will be deposited with the Town Clerk and will thereafter become part of the Town records.

## 2) Outstanding Obligations

### a. Retired Employees

The Village currently provides benefits to retired employees at a cost of \$426,000 per year. The cost of retiree expenses will be assigned to the new special district of the former Village as part of its outstanding obligations.

### b. Village Debt

- i. The Village currently has recurring obligations for Water, Hydroelectric and Sewer and capital improvements which will be assigned to the specific districts and paid for, as current, by the utility users or, in the case of Hydroelectric, revenues from sale of power. Thus there will be no net change and no net shift between taxpayers for Village Water, Hydroelectric or Sewer debt.
- ii. The Village portion of the recreation arena debt will be assigned to the Town and will be added to the Town-Outside-Village (TOV) costs (net cost shift of debt service of \$64,378 per year until 2025.
- iii. Any existing agreements will transfer to the Town.

### c. Levy and Collection of the Necessary Taxes and Assessments

Upon dissolution, the Town will be responsible for collection of the tax levy and collection of the necessary taxes and assessments, in accordance with the Plan.

## 3) Transfer or elimination of public employees

If the Village of Potsdam is dissolved, all existing contract agreements with current Village employees will terminate on December 31, 2012 and uniformed and civilian employees will cease to be employees of the Village because it will no longer exist. During the transition year or later, the Town would create new positions consistent with the Plan to be able to continue to provide services to the portion of the Town covered by the former Village. While the Committee believes it is to the advantage of the Town to hire former Village employees into these positions, the Town is under no obligation to do so, outside of the requirements of Town hiring policy and Civil Service law. During the transition year, current Village employees will have the opportunity

to apply for the new positions created by the Town. Of course, former Village employees may not wish to apply for Town positions.

The Plan for current Village positions is as follows:

- a. The following six positions will be eliminated:
  - i. Mayor
  - ii. 4 Trustees
  - iii. 1 Economic Development Office position
- b. The four paid drivers positions assigned to the Potsdam Fire Department will be eliminated by the Town, with the expectation that the newly created non-profit fire corporation that replaces the Village Fire Department will create similar positions.
- c. The Town will create new full and/or part-time positions which will be similar to positions currently provided for in the Village budget and filled by Village employees, except for those positions noted above. The Town may choose to create new positions/titles/job descriptions, or use current Town titles/job descriptions when creating new positions.
- d. The following six positions will see a reduction in hours compared to current Village positions in order to align with similar full-time positions/titles in the Town:
  - i. Three administrative clerk positions reduced to 30 hour work week
  - ii. One Code Enforcement Officer position reduced to 30 hour work week
  - iii. Two Court Clerk positions reduced to 30 hour work week

#### **4) Agreements Between the Village and the Town in Order to Carry Out the Plan for Dissolution**

Necessary agreements (e.g., transfer of titles on property and equipment) between the Village and Town are specified in applicable sections of this Plan. Formal agreements or memoranda of understanding between the Village and Town are not in place as of the finalization of this document.

#### **5) Village Laws and Ordinances**

All local laws, ordinances, rules, and regulations of the Village of Potsdam in effect on the date of dissolution of the Village, will remain in effect for a period of two years following the dissolution. These may be enforced by the Town Board within the limits of the dissolved Village. After the period of two years, the Town Board will have the power at any time to amend or repeal such local laws, ordinances, rules, and regulations.

The following current Village laws *will not become part of Town law* because the Village will no longer exist, thus the laws are no longer relevant, or the laws have been superseded by laws passed in later years.

Chapter	Article	Title of Law
153	I	Taxation – Utility tax
153	II	Taxation - Business investment exemption
153	V	Taxation -Termination of Village status as assessing unit
153	VI	Taxation - Empire Zone abatement
4		Administrator
17		Empire Zone
18		Elections
7		Annexations
27		Local laws – adoption of
52		Salaries and compensation

The following current Village laws *will be re-written* as Town laws with no substantive revision, with the exception of defining the application of the law within the boundaries of the former Village.

Chapter	Article	Title of Law
80		Dogs and other animals
124		Peace and Good Order
153	VIII	Exemptions for improvements
142	I	Solid waste — general provisions: definitions of solid waste, yard waste, etc.
142	II	Solid waste — administration.
102		Food service processing
128		Peddlers, solicitors and transient merchants
161		Trees
168	II	Vehicles and Traffic — traffic regulations
168	III	Vehicles and Traffic - parking
168	IV	Vehicles and Traffic — public parking lots
168	VI	Vehicles and Traffic — metered parking
168	VII	Vehicles and Traffic — traffic violations bureau
168	X	Vehicles and Traffic - schedules
70		Bonfires
156		Taxi
134	I	Rental — general provisions: definition of family and R1
134	II	Rental — applications
134	III	Rental — inspection and revocation
134	IV	Rental — review board
94	I	Fire prevention and Building Code — administration and enforcement: fees, etc.

The following current Village laws *will be reconciled with current Town laws of a similar nature* in order to preserve the intent of the law within the boundaries of the former Village:

Chapter	Article	Title of Law
63		Amusements
98		Flood damage and protections
142		IV Solid waste - recycling
153	III	Taxation - Veterans exemption
153	IV	Age exemption
153	VIII	Taxation — increase in veterans tax exemption
134		Rental housing safety
90		Fair housing
110		Housing Standards
132		Records — public access
94		Administration and Enforcement of the NYS Uniform Fire Prevention and Building Code
149		Swimming pools
180		Zoning
72		Unsafe buildings
104		Games of chance
69		Beaches
165		Abandoned vehicles

The following current Village laws *relating to districts will be re-written as Town laws* which will apply to the newly created districts:

Chapter	Article	Title of Law
84		Electric services - municipal
87		Sewer
xx		Fire districts
43		Police services, special
173		Establishment of Water Rates
145	II	Sidewalks—general provisions
114		Hydrants
10		Appearance tickets –for village codes and laws
1		General provisions – village codes and ordinances
173	II	Water – water rents and rates

NOTE – the Town will create a Water district for the former Village that will incorporate the current Village hydroelectric operation, including all associated assets, operations, costs, obligations and revenues.

## 6) Continuation of Village Functions or Services by the Town

This section describes how Village functions or services will continue if the Village dissolves, but also how government services will change due to merging two governments into one. The Town Board will be responsible for providing the functions or services described below:

- a) Upon the dissolution of the Village of Potsdam, the Town of Potsdam will provide services to or by the area formerly incorporated as the Village of Potsdam in accordance with this Plan.
- b) The Village Board of Trustees will be eliminated. All expenses associated with personnel for this function will be saved since the Town will assume legislative responsibility for the former Village with no additional pay for its Town Board members. The size of the Town Board will not change.
- c) The position of Village Mayor will be eliminated and personnel-related costs will be saved.
- d) Court services will transfer to the Town. The number of justices would go from 4 to 2 with an associated increase in justice hours to absorb the combined workload. Two court clerk positions will be reduced to 30 hours a week (from 35 and 40). Costs for the Court will be allocated town wide.
- e) Police protection services will be provided town wide through a newly created Town Police Department. Costs will be allocated town wide. It is requested that a Memorandum of Understanding with the Town be formalized before the vote on dissolution.
- f) Water, hydroelectric and sewer services for former Village properties and service recipients will be maintained. The Town will create and establish by resolution a Special Improvement District to be known as the Potsdam Water District (Town water district #2) and the Potsdam Sewer District (Town sewer district #2) as provided by Articles 12 and 12A of Town Law and assume the responsibilities of the new Districts. The Water District will include operations, assets, costs, obligations and revenues associated with the Village Hydroelectric operations. Costs for the Water, Hydroelectric and Sewer Districts will continue to be met by user fees and/or sales revenues within the bounds of the districts. Existing Village water, hydroelectric and sewer fund debt will revert to the District users and continue to be paid for through the user fees and/or sales revenues.
- g) Street lighting services in the former Village will be maintained as part of a special taxing district and paid for through a special district tax.
- h) Refuse services in the former Village will be maintained as part of a special taxing district, whereby the Town will obtain a single refuse company to service all properties in the same manner as currently provided by the Village. Refuse services will be paid directly to the refuse company per current procedures, with any associated district costs paid for through a special district tax.
- i) Village streets, highways, roads, alleys, sidewalks, storm sewers, etc. will be included in the Town highway and road system and be operated and maintained by the Town as a Town-

Outside-Village (TOV) expense. Residents will see essentially no change in provision of services with the exception of the elimination of brush and leaf pick-up collection. Town residents may drop off leaf/brush to an area designated by the Town.

- j) Municipal association dues associated only with the Village will be saved.
- k) Assessor services are provided by the Town and will continue unchanged.
- l) Animal control services are provided by the Town and will continue unchanged.
- m) Licensing services are provided by the Town and will continue unchanged.
- n) Vital records management in the community will be handled by the Town and this service will continue unchanged.
- o) Historian services will be provided through the Town and this service will continue unchanged.
- p) Museum. The Town will continue supporting the Museum in the same manner as the Village. Costs will be allocated to the Town-Outside-Village.
- q) Fire services will be provided by the Potsdam Fire Department which will be incorporated as a separate non-profit corporation to serve the Town fire protection district that includes the former Village. The costs will be allocated to the properties within the Fire Protection District and will include an estimated \$20,000 increase per year above current costs to cover the loss of New York State retirement benefit accruals for the four current paid drivers should they become employees of the new corporation. Costs of fire protection will be paid by a special district tax.
- r) Emergency Rescue services in the community will not be affected by dissolution. The Town would assume Village building lease obligations to the Potsdam Volunteer Rescue Squad.
- s) Recreation services will remain unchanged with costs allocated to the Town-Outside-Village (including the former Village of Potsdam).
- t) Community and Economic Development services will be provided by the Town and become a town wide service. The department will be reduced by 1 full-time position. Costs will be allocated town wide.
- u) The Airport will become a Town responsibility with the costs paid by airport fees, revenues and taxes in the same manner as paid by the Village. Costs will be allocated town wide.
- v) Code enforcement will be provided by the Town with costs allocated to the Town-Outside-Village.
- w) Except as specified in the section "Laws and Ordinances," Village laws and ordinances will be retained for at least two years after Village dissolution. The Town will plan to adopt or

revise relevant Village laws and ordinances, in accordance with the Laws and Ordinances section, as soon as is practical after dissolution.

## 7) Fiscal Analysis of the Effect of Dissolution

### a) Village Fund Balances

Upon an affirmative vote to dissolve in November 2011, but prior to the effective date of dissolution, the Village of Potsdam will use any remaining general fund balance (which totaled \$1.5 million in General as of 5-31-09) to benefit Village tax-payers during the final budget year for the seven month period from June 1, 2012 to December 31, 2012. Any remaining fund balance will be transferred to the Town upon dissolution of the Village.

There will be no change in how the Village's water, hydroelectric and sewer fund balances will be used to benefit district utility service users.

### b) Change in Revenues as a Result of Dissolution

- i. *Village Revenues that will transfer to the Town:* Upon dissolution, all revenues the Village now receives in state aid, consolidated highway improvement program (CHIPs) funding, mortgage tax, sales tax, court fines, franchise fees etc. will become Town revenues, with the exception of the Gross Utilities Receipts Tax as noted below.
- ii. *Loss of the Gross Utilities Receipts Tax (GURT).* Towns are ineligible to receive GURT which represents \$130,000 in revenue to the current Village. This reflects an approximate 1% savings on electric and telephone bills for former Village utility-rate payers.
- iii. *Additional revenues due to state incentives:* If the Village dissolves, the consolidated community will be eligible for a Citizen Empowerment Tax Credit (CETC). The CETC for consolidating the two governments is projected to be \$570,000 per year. This Plan assumes 100% of CETC funding will be used for reducing property taxes.

*Note:* The Dissolution Study Committee recognizes that CETC is an annual appropriation of the New York State Legislature and as such is subject to budget constraints. Thus, in the tables below, we show the fiscal/tax rate impact on taxpayers both with and without CETC.

### c) Tax Impacts of Dissolution

The fiscal impact of all the changes in this Plan is summarized below. Both fiscal and tax impacts are based on Village 2010-11 and Town 2010 revenues and expenditures.

#### **Current Tax Rates (using 2010-11 fiscal information):**



Table 2

<b>Potsdam: Current (2010) Village and Town Property Tax Rates,</b> per \$1,000 Assessed Value (includes use of Fund Balance)			
	<b>Village of Potsdam</b>	<b>TOV</b>	<b>Village of Norwood</b>
Townwide	\$2.25	\$2.25	\$2.25
Town-Outside General	-	-	-
Town-Outside Hway	-	\$0.19	-
Village	\$15.43	-	\$14.09
Fire	-	\$0.76	-
<b>TOTAL</b>	<b>\$17.67</b>	<b>\$3.20</b>	<b>\$16.34</b>

Source: St. Lawrence County Real Property Tax Service Agency

Notes: Reflects 2010 tax rates. Excludes special district taxes. Village of Norwood includes Town of Potsdam portion only.

The anticipate savings to the community upon Village dissolution are as follows:

Table 3

<b>Dissolution Net Expense Change Summary</b>	
<b>Amount</b>	<b>Description</b>
\$ (77,520)	Elimination of Village Board related expenses (inc benefits)
\$ (1,000)	Elimination of NYCOM dues
\$ (20,167)	Reduced exp. from adjusted hours-4 admin. positions from 35 to 30 hr/wk
\$ (10,000)	Reduced exp. From adjusted hours 2 court derks to 30 hr/wk
\$ (11,476)	Reduced exp. From adjusting CEO from 40 to 30 hr/wk
\$ (73,511)	Elimination of 1 FTE in Economic Development dept (inc benefits)
\$ 20,000	Increase for Fire retirement costs
<b>\$ (173,674)</b>	<b>Total Net Expenditure Change</b>

Taking into account the savings itemized above, and making other adjustments for moving expenses and revenues between Town, Village and the utility districts, including the loss of the Gross Utilities Receipts Tax revenue of \$130,000, the net savings of dissolving the Village is \$43,674 per year. Including the CETC incentive of \$570,000 the total annual savings of dissolving the Village of Potsdam is \$613,674 per year.

#### **Summary: Tax Impact With / Without New Citizen Empowerment Tax Credit**

The information below summarizes, based on 2010-11 budget information, the tax impact of dissolving the Village. The tables below exclude county, school recycling, and fire taxes because none are affected by dissolution. It is important to note that the tax tables below do not include the use of fund balance, while the current tax rates above include applied fund balance. Fund balance is not applied in the projections below because the future size of fund balances and how they would be applied are subject to a high degree of uncertainty.

Table 4

<b>FISCAL IMPACT OF COMMITTEE FAVORED DISSOLUTION OPTIONS</b>			
Village and Town Property Tax Rates, per \$1,000 Assessed Value (Does Not Include Fund Balance)			
	<b>Former Village of Potsdam</b>	<b>Current TOV</b>	<b>Village of Norwood</b>
Townwide (A) and (DA)	\$7.72	\$7.72	\$7.72
Town-Outside General (B)	-	-	-
Town-Outside Hway (DB)	-	-	-
Village	-	-	\$14.09
Former Village Taxing Dist.	\$3.10	-	-
New TOV Fire Protection District	\$1.48	\$1.48	-
<b>TOTAL</b>	<b>\$12.30</b>	<b>\$9.20</b>	<b>\$21.81</b>
Impact of New CETC Tax Credit	\$1.21	\$1.21	\$1.21
<b>TOTAL w/ New CETC Tax Credit</b>	<b>\$11.09</b>	<b>\$7.99</b>	<b>\$20.60</b>

Source: Calculated by CGR

Notes: Does not include fund balance. CETC is Citizen Empowerment Tax Credit. Reflects 2010 tax rates. Village of Norwood includes Town of Potsdam portion.

A summary of the fiscal impact is presented in the following table:

Table 5

<b>Fiscal Impact Comparison Summary</b>			
	<b>Former Village of Potsdam</b>	<b>Current TOV</b>	<b>Village of Norwood</b>
Current (2010) Tax Rates	\$17.67	\$3.20	\$16.34
Committee Favored Options	\$12.30	\$9.20	\$21.81
Committee Favored Options with CETC	\$11.09	\$7.99	\$20.60

Notes: Options calculation does not include use of fund balance. To make an apples-to-apples comparison of options to current tax rates - current tax rates without use of fund balance would be: Village of Potsdam \$19.06; TOV \$4.58; and Village of Norwood \$17.35.

**(Note:** In order to estimate the potential tax impact that applies to any specific property, take the assessed value of the specific property, divide it by 1,000, and then multiply the remaining number by the estimated tax rate for either the Village or TOV (with and without CETC).

### Projected Cost of Dissolution

While it is not possible to accurately project the costs associated with the process of dissolving the Village of Potsdam, the primary costs are anticipated to be legal fees, accountant costs for the transition and audit, and potential unemployment expenses for eligible Village employees not hired by the Town, and accumulated compensated absences for current Village employees.

For Potsdam, this would include any changes to existing contracts that the Town would become responsible for, setting up the town special districts and making any revisions to town

ordinances as described in the dissolution plan. We estimate the cost of transition at \$325,000 to incorporate the above, the bulk of which are costs for accumulated compensated absences.

Other communities have estimated costs up to \$100,000 primarily to implement the transactions and requirements outlined in the final dissolution plan, excluding accumulated compensated absences. However, actual dissolution costs incurred by the four villages where dissolution was approved in 2010 will not be available until 2012. Costs associated with the dissolution process are one-time expenses and may be paid from the Village's current general fund balance during the transition. Therefore, these costs are not included in the tax-impact projections presented in this Plan.

#### **8) Other Matters Desirable or Necessary to Carry Out the Dissolution**

The Dissolution Study Committee considered the question: "Are there alternatives to current government structure short of dissolving the Village?" The Dissolution Study Committee reviewed all functional areas for shared service opportunities and identified three opportunities for functional consolidation between the Town and Village that would result in efficiency savings if the Village does not dissolve: Code Enforcement, Courts, and a town wide Planning & Development Office.

In addition, the Committee identified several improvement opportunities to current operations which are detailed in the Committee document entitled "Potsdam Options Report." The Committee presented this report at a public meeting held June 8, 2011. This document is part of the full Dissolution Study Committee Report and Plan available at [www.cgr.org/potsdam](http://www.cgr.org/potsdam).

## **APPENDIX – LISTING OF VILLAGE EQUIPMENT**

# Village of Potsdam Asset Listing

ASSET							ACQUI-	USE-	DEPR.		ACCUM.	Current Value
NO.	CLASS	DESCRIPTION	FUND	DEPT.	SITE	YEAR	SITION	FUL	AT	2008	DEPR. AT	
							COST	LIFE	5/31/2007	DEPR.	5/31/2008	
1	L	Land - Airport	General	Airport	Airport	1968	10,000	N/A	N/A	N/A	N/A	N/A
2	L	Land - Airport	General	Airport	N/A	1968	1,118	N/A	N/A	N/A	N/A	N/A
3	L	Land - 43 Pine St.	General	Culture & Rec.	Arena	1968	5,000	N/A	N/A	N/A	N/A	N/A
4	L	Land - 1 Leroy St.	General	Culture & Rec.	Memorial Park	1968	4,080	N/A	N/A	N/A	N/A	N/A
5	L	Land - 3 Island St.	General	Culture & Rec.	Municipal Park	1953	4,363	N/A	N/A	N/A	N/A	N/A
6	L	Land - 2 Park St.	General	Culture & Rec.	Museum	2008	250,000	N/A	N/A	N/A	N/A	N/A
7	L	Land - 1 Island St.	General	Culture & Rec.	Park - Island St.	1980	14,636	N/A	N/A	N/A	N/A	N/A
8	L	Land - 5 Island St.	General	Culture & Rec.	Park - Island St.	1953	18,766	N/A	N/A	N/A	N/A	N/A
9	L	Land - Maple St.	General	Culture & Rec.	Park - Maple St.	2000	8,247	N/A	N/A	N/A	N/A	N/A
10	L	Land - 3 Riverview Dr.	General	Culture & Rec.	Park - Riverview Dr.	1968	14,206	N/A	N/A	N/A	N/A	N/A
11	L	Land - 42 Main St.	General	Fire	Fire Department	1934	5,000	N/A	N/A	N/A	N/A	N/A
12	L	Land	General	General Govt.	Civic Center	1934	17,000	N/A	N/A	N/A	N/A	N/A
13	L	Land - 15 Market St.	General	Public Works	Parking	1968	1,980	N/A	N/A	N/A	N/A	N/A
14	L	Land - 23 Main St.	General	Public Works	Parking	1968	8,931	N/A	N/A	N/A	N/A	N/A
15	L	Land - 40 Main St.	General	Public Works	Parking	1977	17,482	N/A	N/A	N/A	N/A	N/A
16	L	Land - 6 Raymond St.	General	Public Works	Parking	1933	2,990	N/A	N/A	N/A	N/A	N/A
17	L	Land - 6 Waverly St.	General	Public Works	Parking	1968	27,807	N/A	N/A	N/A	N/A	N/A
18	L	Land - Raymond St.	General	Public Works	Parking	1953	2,740	N/A	N/A	N/A	N/A	N/A
19	L	Land - Lower Cherry St.	General	Public Works	Public Works	1970	114,679	N/A	N/A	N/A	N/A	N/A
20	L	Land - 3 Elm St.	General	Public Works	Urban Renewal Parking	1968	16,019	N/A	N/A	N/A	N/A	N/A
21	L	Land - Elm St.	General	Public Works	Urban Renewal Parking	1968	16,019	N/A	N/A	N/A	N/A	N/A
22	L	Land - 1 Maynard St.	General	Public Works	N/A	1980	5,000	N/A	N/A	N/A	N/A	N/A
23	L	Land - 194 Elm St.	General	Public Works	N/A	1968	4,247	N/A	N/A	N/A	N/A	N/A
24	L	Land - 198 Main St.	General	Public Works	N/A	1976	1,062	N/A	N/A	N/A	N/A	N/A
25	L	Land - 21 Washington St.	General	Public Works	N/A	1992	2,163	N/A	N/A	N/A	N/A	N/A
26	L	Land - 23 Maple St.	General	Public Works	N/A	1953	2,693	N/A	N/A	N/A	N/A	N/A
27	L	Land - 24 Walnut St.	General	Public Works	N/A	1990	12,000	N/A	N/A	N/A	N/A	N/A
28	L	Land - 29 Hamilton St.	General	Public Works	N/A	1973	4,562	N/A	N/A	N/A	N/A	N/A
29	L	Land - 31 Hamilton St.	General	Public Works	N/A	1971	4,846	N/A	N/A	N/A	N/A	N/A
30	L	Land - 35 Clough St.	General	Public Works	N/A	1980	2,000	N/A	N/A	N/A	N/A	N/A
31	L	Land - 37 Clough St.	General	Public Works	N/A	1941	348	N/A	N/A	N/A	N/A	N/A
32	L	Land - 5 Mechanic St.	General	Public Works	N/A	1987	1,821	N/A	N/A	N/A	N/A	N/A
33	L	Land - Lower Cherry St.	General	Public Works	N/A	1998	2,177	N/A	N/A	N/A	N/A	N/A
34	L	Land - Off Cedar St.	General	Public Works	N/A	1926	195	N/A	N/A	N/A	N/A	N/A
35	L	Land - Pioneer Dr.	General	Public Works	N/A	2000	30,000	N/A	N/A	N/A	N/A	N/A
36	L	Land - Riverside Dr.	General	Public Works	N/A	1980	3,500	N/A	N/A	N/A	N/A	N/A
37	L	Land - 93 Lower Cherry St.	Sewer	Sewer	Sewer Plant	1965	6,616	N/A	N/A	N/A	N/A	N/A
38	L	Land - Water Treatment Plant	Water	Water	Water Plant	1973	5,000	N/A	N/A	N/A	N/A	N/A

39	L	Land - 915 Bagdad Rd.	Water	Water	Water Tower	1965	5,000	N/A	N/A	N/A	N/A	
							654,292				\$654,292.35	
40	B	Building - Airport - Beacon Tower	General	Airport	Airport	1968	5,289	40	5,223	66	5,289	
41	B	Building - Airport - Control Buildin	General	Airport	Airport	1968	6,045	40	5,969	76	6,045	
42	B	Building - Airport - Hangar	General	Airport	Airport	1968	1,118	40	1,104	14	1,118	
43	B	Building - Airport - Hangar	General	Airport	Airport	1968	257	40	254	3	257	
44	B	Building - Airport - Hangar	General	Airport	Airport	1968	2,478	40	2,447	31	2,478	
45	B	Building - Airport - Hangar	General	Airport	Airport	1968	408	40	403	5	408	
46	B	Building - Airport - Hangar	General	Airport	Airport	1968	831	40	821	10	831	
47	B	Building - Airport - Snow Remova	General	Airport	Airport	2002	239,410	40	32,919	5,985	38,904	
48	B	Building - Airport - Snow Remova	General	Airport	Airport	2003	191,473	40	21,541	4,787	26,328	
49	B	Building - Skating Arena	General	Culture & Rec.	Arena	1971	170,000	40	155,125	4,250	159,375	
50	B	Building - Civic Center	General	General Govt.	Civic Center	1934	38,000	40	38,000	0	38,000	
51	B	Building - Civic Center - Heating & Cooling	General	General Govt.	Civic Center	2000	25,000	20	9,375	1,250	10,625	
52	B	Building - Civic Center - Roof Rer	General	General Govt.	Civic Center	1999	33,255	20	14,133	1,663	15,796	
53	B	Building - Police	General	Police	Police	2001	1,783,000	20	579,475	89,150	668,625	
54	B	Building - Public Works	General	Public Works	Public Works	1970	137,400	40	128,813	3,435	132,248	
							\$2,633,965.10		\$995,602.23	\$110,725.16	\$1,106,327.39	\$1,527,637.71
55	I	Apron	General	Airport	Airport	1989	11,000	20	10,175	550	10,725	
56	I	Apron	General	Airport	Airport	2004	41,114	20	7,195	2,056	9,251	
57	I	Apron	General	Airport	Airport	2005	262,504	20	32,813	13,125	45,938	
58	I	Apron	General	Airport	Airport	2006	77,202	20	5,790	3,860	9,650	
59	I	Apron	General	Airport	Airport	2007	619,400	20	15,485	30,970	46,455	
60	I	Apron - Renovation	General	Airport	Airport	2000	45,724	20	17,147	2,286	19,433	
61	I	Apron Lighting	General	Airport	Airport	1990	557,642	20	487,937	27,882	515,819	
62	I	Apron Lighting	General	Airport	Airport	2000	13,908	20	5,216	695	5,911	
63	I	Fuel Farm	General	Airport	Airport	2005	307,800	20	38,475	15,390	53,865	
64	I	Runway - Extension	General	Airport	Airport	1986	215,716	20	215,716	0	215,716	
65	I	Runway - Extension	General	Airport	Airport	1988	27,000	20	26,325	675	27,000	
66	I	Runway - Extension	General	Airport	Airport	1989	373,289	20	345,292	18,664	363,957	
67	I	Runway - Lighting Rehabilitation	General	Airport	Airport	2000	52,582	20	19,718	2,629	22,347	
68	I	Runway - Lighting Rehabilitation	General	Airport	Airport	2000	70,395	20	26,398	3,520	29,918	
69	I	Runway - Rehabilitation	General	Airport	Airport	2000	70,395	20	26,398	3,520	29,918	
70	I	Runway - Rehabilitation	General	Airport	Airport	2008	317,775	20	0	7,944	7,944	
71	I	Taxiway	General	Airport	Airport	1989	70,000	20	64,750	3,500	68,250	

72	I	Taxiway	General	Airport	Airport	1990	1,067,345	20	933,927	53,367	987,294	
73	I	Taxiway	General	Airport	Airport	2004	18,050	20	3,159	903	4,061	
74	I	Taxiway - Rehabilitation	General	Airport	Airport	1998	185,998	20	88,349	9,300	97,649	
75	I	Taxiway - Rehabilitation	General	Airport	Airport	2000	13,907	20	5,215	695	5,910	
76	I	Pavilion	General	Culture & Rec.	Arena	1971	3,474	20	3,474	0	3,474	
77	I	Gazebo	General	Culture & Rec.	Park - Riverview Dr.	1975	14,919	20	14,919	0	14,919	
	I	Recreation	General	Culture & Rec	Arena	2005	718,500	25	57,480	28,740	86,220	
							\$5,155,639.56		\$2,451,353.06	\$230,272.13	\$2,681,625.19	\$2,474,014.38
78	S	Drainage Improvements	General	Airport	Airport	1990	14,400	50	5,040	288	5,328	
79	S	Drainage Improvements	General	Airport	Airport	1993	258,872	50	75,073	5,177	80,250	
80	S	Drainage Manholes/Catch Basins	General	Public Works	N/A	1978	229,279	50	135,275	4,586	139,860	
81	S	Drainage Pipe - 10" - Bradley Dr.	General	Public Works	N/A	2007	22,038	50	220	441	661	
82	S	Drainage Pipe - 10" - Cottage St.	General	Public Works	N/A	1978	7,282	50	4,297	146	4,442	
83	S	Drainage Pipe - 10" - Garden St.	General	Public Works	N/A	1978	4,436	50	2,617	89	2,706	
84	S	Drainage Pipe - 10" - Haggerty R	General	Public Works	N/A	1978	9,246	50	5,455	185	5,640	
85	S	Drainage Pipe - 10" - Lower Bay	General	Public Works	N/A	1978	14,513	50	8,563	290	8,853	
86	S	Drainage Pipe - 10" - Main St. fro	General	Public Works	N/A	2005	46,668	50	2,333	933	3,267	
87	S	Drainage Pipe - 10" - May Rd. - 7	General	Public Works	N/A	1978	7,501	50	4,425	150	4,575	
88	S	Drainage Pipe - 10" - Pierrepont /	General	Public Works	N/A	1978	4,301	50	2,538	86	2,624	
89	S	Drainage Pipe - 10" - Upper Bay	General	Public Works	N/A	1978	1,787	50	1,054	36	1,090	
90	S	Drainage Pipe - 10" - Waverly St.	General	Public Works	N/A	1978	3,210	50	1,894	64	1,958	
91	S	Drainage Pipe - 10" - Waverly St.	General	Public Works	N/A	1978	10,493	50	6,191	210	6,400	
92	S	Drainage Pipe - 12" - Beal St. - 4'	General	Public Works	N/A	1978	5,426	50	3,201	109	3,310	
93	S	Drainage Pipe - 12" - Clarkson A\	General	Public Works	N/A	2007	21,420	50	214	428	643	
94	S	Drainage Pipe - 12" - Grant St. - 3	General	Public Works	N/A	1978	4,316	50	2,546	86	2,632	
95	S	Drainage Pipe - 12" - Harrington (	General	Public Works	N/A	2004	9,342	50	654	187	841	
96	S	Drainage Pipe - 12" - Leroy St. - 3	General	Public Works	N/A	1978	10,364	50	6,115	207	6,322	
97	S	Drainage Pipe - 12" - Lower Broa	General	Public Works	N/A	1978	906	50	535	18	553	
98	S	Drainage Pipe - 12" - Lower Pine	General	Public Works	N/A	1978	578	50	341	12	352	
99	S	Drainage Pipe - 12" - Main St. fro	General	Public Works	N/A	1999	4,487	50	763	90	853	
100	S	Drainage Pipe - 12" - Outer Main	General	Public Works	N/A	1978	7,657	50	4,518	153	4,671	
101	S	Drainage Pipe - 12" - Pierrepont /	General	Public Works	N/A	1978	12,176	50	7,184	244	7,428	
102	S	Drainage Pipe - 12" - Pine St. - 1,	General	Public Works	N/A	1978	13,898	50	8,200	278	8,478	
103	S	Drainage Pipe - 12" - Prosh Parki	General	Public Works	N/A	1978	951	50	561	19	580	
104	S	Drainage Pipe - 12" - Raymond S	General	Public Works	N/A	1978	24,285	50	14,328	486	14,814	
105	S	Drainage Pipe - 12" - Riverside D	General	Public Works	N/A	1978	4,463	50	2,633	89	2,722	
106	S	Drainage Pipe - 12" - Sisson St. -	General	Public Works	N/A	2002	5,870	50	646	117	763	
107	S	Drainage Pipe - 12" - Walnut St. -	General	Public Works	N/A	1978	9,095	50	5,366	182	5,548	
108	S	Drainage Pipe - 15" - Gilmore St.	General	Public Works	N/A	2007	47,677	50	477	954	1,430	
109	S	Drainage Pipe - 15" - Willow St. -	General	Public Works	N/A	1978	6,087	50	3,592	122	3,713	

110	S	Drainage Pipe - 16" - Clinton St. - General	Public Works	N/A	1978	11,967	50	7,060	239	7,300	
111	S	Drainage Pipe - 16" - Elderkin St. General	Public Works	N/A	1978	5,939	50	3,504	119	3,623	
112	S	Drainage Pipe - 16" - May Rd. - 3	General	Public Works	N/A	1978	5,360	50	3,162	107	3,269
113	S	Drainage Pipe - 16" - Missouri Av	General	Public Works	N/A	1978	1,262	50	745	25	770
114	S	Drainage Pipe - 16" - Munson St. General	Public Works	N/A	1978	7,691	50	4,538	154	4,691	
115	S	Drainage Pipe - 16" - Pierrepont /	General	Public Works	N/A	1978	7,720	50	4,555	154	4,709
116	S	Drainage Pipe - 16" - Pine St. Arc	General	Public Works	N/A	1978	1,559	50	920	31	951
117	S	Drainage Pipe - 24" - Barclay St. General	Public Works	N/A	1978	14,948	50	8,820	299	9,118	
118	S	Drainage Pipe - 24" - Crosstown I	General	Public Works	N/A	1978	30,570	50	18,036	611	18,648
119	S	Drainage Pipe - 24" - Leroy Cana	General	Public Works	N/A	1978	45,467	50	26,825	909	27,735
120	S	Drainage Pipe - 24" - Leroy St. - 4	General	Public Works	N/A	1978	11,943	50	7,046	239	7,285
121	S	Drainage Pipe - 24" - May Rd. - 3	General	Public Works	N/A	1978	907	50	535	18	553
122	S	Drainage Pipe - 24" - Pierrepont /	General	Public Works	N/A	1978	12,073	50	7,123	241	7,364
123	S	Drainage Pipe - 24" - Pine St. - 4	General	Public Works	N/A	1978	11,684	50	6,894	234	7,127
124	S	Drainage Pipe - 24" - Prosh Parki	General	Public Works	N/A	1978	4,171	50	2,461	83	2,544
125	S	Drainage Pipe - 24" - St. Mary Ch	General	Public Works	N/A	1978	17,332	50	10,226	347	10,572
126	S	Drainage Pipe - 36" - Castle Dr. -	General	Public Works	N/A	1978	2,210	50	1,304	44	1,348
127	S	Drainage Pipe - 36" - Leroy Cana	General	Public Works	N/A	1978	17,988	50	10,613	360	10,973
128	S	Drainage Pipe - 36" - Sisson St. -	General	Public Works	N/A	2002	4,018	50	442	80	522
129	S	Drainage Pipe - 6" - Chestnut St. General	Public Works	N/A	1978	7,379	50	4,354	148	4,501	
130	S	Drainage Pipe - 6" - Depot St. - 1	General	Public Works	N/A	1978	952	50	562	19	581
131	S	Drainage Pipe - 6" - Division St. -	General	Public Works	N/A	1978	4,130	50	2,437	83	2,519
132	S	Drainage Pipe - 6" - Grant St. - 8	General	Public Works	N/A	1978	4,077	50	2,406	82	2,487
133	S	Drainage Pipe - 6" - Hamilton St. General	Public Works	N/A	1978	1,507	50	889	30	920	
134	S	Drainage Pipe - 6" - Missouri Ave	General	Public Works	N/A	1978	2,938	50	1,734	59	1,792
135	S	Drainage Pipe - 6" - Upper Bay S	General	Public Works	N/A	1978	4,575	50	2,699	91	2,791
136	S	Drainage Pipe - 6" - Walnut St. -	General	Public Works	N/A	1978	1,967	50	1,160	39	1,200
137	S	Drainage Pipe - 60" - Broad St. tc	General	Public Works	N/A	1978	193,857	50	114,375	3,877	118,253
138	S	Drainage Pipe - 60" - Pine St. Arc	General	Public Works	N/A	1978	97,940	50	57,785	1,959	59,744
139	S	Drainage Pipe - 72" - Canal St. to	General	Public Works	N/A	1978	148,089	50	87,373	2,962	90,334
140	S	Drainage Pipe - 8" - Cherry St. - 4	General	Public Works	N/A	1978	2,414	50	1,425	48	1,473
141	S	Drainage Pipe - 8" - Clough St. -	General	Public Works	N/A	1978	2,535	50	1,496	51	1,547
142	S	Drainage Pipe - 8" - College Park	General	Public Works	N/A	1978	1,727	50	1,019	35	1,053
143	S	Drainage Pipe - 8" - Cottage St. -	General	Public Works	N/A	1978	4,037	50	2,382	81	2,463
144	S	Drainage Pipe - 8" - Depot St. - 4	General	Public Works	N/A	1978	2,645	50	1,561	53	1,614
145	S	Drainage Pipe - 8" - Drumline Dr. General	Public Works	N/A	1978	1,886	50	1,113	38	1,151	
146	S	Drainage Pipe - 8" - Elderkin St. -	General	Public Works	N/A	1978	2,728	50	1,609	55	1,664
147	S	Drainage Pipe - 8" - Fall Island - 4	General	Public Works	N/A	2004	5,896	50	413	118	531
148	S	Drainage Pipe - 8" - Grove St. - 7	General	Public Works	N/A	1978	4,130	50	2,437	83	2,520
149	S	Drainage Pipe - 8" - Hillcrest Dr. -	General	Public Works	N/A	1978	4,823	50	2,846	96	2,942
150	S	Drainage Pipe - 8" - Ives Park - 1	General	Public Works	N/A	1978	720	50	425	14	439
151	S	Drainage Pipe - 8" - Larnard St. -	General	Public Works	N/A	1978	2,315	50	1,366	46	1,412
152	S	Drainage Pipe - 8" - Maynard St. General	Public Works	N/A	2006	6,198	50	186	124	310	



153	S	Drainage Pipe - 8" - Pierrepoint A	General	Public Works	N/A	1978	555	50	328	11	339
154	S	Drainage Pipe - 8" - Pine St. Arer	General	Public Works	N/A	1978	550	50	324	11	335
155	S	Drainage Pipe - 8" - Pleasant St.	General	Public Works	N/A	1978	6,182	50	3,647	124	3,771
156	S	Drainage Pipe - 8" - Sisson St. - 8	General	Public Works	N/A	1978	4,427	50	2,612	89	2,701
157	S	Drainage Pipe - 8" - State St. - 51	General	Public Works	N/A	1978	2,805	50	1,655	56	1,711
158	S	Drainage Pipe - 8" - Upper Bay S	General	Public Works	N/A	1978	594	50	350	12	362
159	S	Drainage Pipe - 8" - Walnut St. - 1	General	Public Works	N/A	1978	192	50	114	4	117
160	S	Drainage Pipe - 8" - Waverly St. - 4	General	Public Works	N/A	1978	1,595	50	941	32	973
161	S	Drainage Pipe - 8" - Willow St. - 4	General	Public Works	N/A	1978	2,398	50	1,415	48	1,463
162	S	Sidewalk - Bay St. S. - 1,131'	General	Public Works	N/A	1978	5,943	40	4,383	149	4,531
163	S	Sidewalk - Bay St. Square - 2,394'	General	Public Works	N/A	1978	12,579	40	9,277	314	9,592
164	S	Sidewalk - Bay St. Square - 395'	General	Public Works	N/A	1978	2,594	40	1,913	65	1,978
165	S	Sidewalk - Beal St. Square - 1,050'	General	Public Works	N/A	1978	5,517	40	4,069	138	4,207
166	S	Sidewalk - Cedar St. Square - 2,000'	General	Public Works	N/A	1978	10,567	40	7,793	264	8,057
167	S	Sidewalk - Cherry St. S. - 2,945'	General	Public Works	N/A	1978	15,475	40	11,413	387	11,799
168	S	Sidewalk - Chestnut St. Square - 1,000'	General	Public Works	N/A	1978	12,842	40	9,471	321	9,792
169	S	Sidewalk - Chestnut St. Square - 1,000'	General	Public Works	N/A	1978	17,747	40	13,089	444	13,532
170	S	Sidewalk - Clinton St. N. - 771'	General	Public Works	N/A	1978	4,051	40	2,988	101	3,089
171	S	Sidewalk - Clinton St. Triangle - 1,000'	General	Public Works	N/A	1978	6,746	40	4,975	169	5,143
172	S	Sidewalk - Clinton St. Triangle - 1,000'	General	Public Works	N/A	1978	7,467	40	5,507	187	5,693
173	S	Sidewalk - Cottage St. to Garden St.	General	Public Works	N/A	1978	14,413	40	10,630	360	10,990
174	S	Sidewalk - Cottage St. to Garden St.	General	Public Works	N/A	1978	12,012	40	8,859	300	9,159
175	S	Sidewalk - Depot St. - 970'	General	Public Works	N/A	1978	5,097	40	3,759	127	3,886
176	S	Sidewalk - Division St. Square - 3,000'	General	Public Works	N/A	1978	2,548	40	1,879	64	1,943
177	S	Sidewalk - Division St. Square - 8,000'	General	Public Works	N/A	1978	4,629	40	3,414	116	3,530
178	S	Sidewalk - Elderkin St. - 1,230'	General	Public Works	N/A	1978	6,463	40	4,767	162	4,928
179	S	Sidewalk - Garden St. to Pleasant St.	General	Public Works	N/A	1978	12,548	40	9,254	314	9,568
180	S	Sidewalk - Garden St. to Pleasant St.	General	Public Works	N/A	1978	9,999	40	7,375	250	7,625
181	S	Sidewalk - Grant St. Square - 3,800'	General	Public Works	N/A	1978	20,251	40	14,935	506	15,441
182	S	Sidewalk - Grove St. to Cottage St.	General	Public Works	N/A	1978	15,144	40	11,168	379	11,547
183	S	Sidewalk - Grove St. to Cottage St.	General	Public Works	N/A	1978	18,060	40	13,319	451	13,771
184	S	Sidewalk - Ives Park - 1,074'	General	Public Works	N/A	1978	5,643	40	4,162	141	4,303
185	S	Sidewalk - Ives Park - 2,123'	General	Public Works	N/A	1978	13,944	40	10,284	349	10,632
186	S	Sidewalk - Larnard St. Square - 2,000'	General	Public Works	N/A	1978	15,459	40	11,401	386	11,787
187	S	Sidewalk - Lawrence Ave. N. - 3,800'	General	Public Works	N/A	1978	20,046	40	14,784	501	15,285
188	S	Sidewalk - Leroy St. East to Bradford St.	General	Public Works	N/A	1978	7,519	40	5,545	188	5,733
189	S	Sidewalk - Leroy St. East to Cast St.	General	Public Works	N/A	1978	13,462	40	9,928	337	10,265
190	S	Sidewalk - Maple St. N. - 2,793'	General	Public Works	N/A	1978	14,676	40	10,824	367	11,190
191	S	Sidewalk - Maple St. to Clarkson St.	General	Public Works	N/A	1978	13,360	40	9,853	334	10,187
192	S	Sidewalk - Maple St. to Main St. - 1,000'	General	Public Works	N/A	1978	9,521	40	7,022	238	7,260
193	S	Sidewalk - Market St. E. - 2,031'	General	Public Works	N/A	1978	13,340	40	9,838	333	10,172
194	S	Sidewalk - Market St. W. - 485'	General	Public Works	N/A	1978	2,548	40	1,879	64	1,943
195	S	Sidewalk - May Rd. N. - 1,148'	General	Public Works	N/A	1978	6,032	40	4,449	151	4,600

196	S	Sidewalk - Missouri Ave. Square	General	Public Works	N/A	1978	9,017	40	6,650	225	6,875
197	S	Sidewalk - Missouri Ave. Square	General	Public Works	N/A	1978	5,268	40	3,885	132	4,017
198	S	Sidewalk - Munson St. Square - 1	General	Public Works	N/A	1978	11,586	40	8,545	290	8,835
199	S	Sidewalk - Munson St. Square - 2	General	Public Works	N/A	1978	10,746	40	7,925	269	8,193
200	S	Sidewalk - Park St. Square - 1,21	General	Public Works	N/A	1978	9,569	40	7,057	239	7,296
201	S	Sidewalk - Park St. Square - 720'	General	Public Works	N/A	1978	3,783	40	2,790	95	2,885
202	S	Sidewalk - Pierrepont Ave. E. - 1,	General	Public Works	N/A	1978	5,748	40	4,240	144	4,383
203	S	Sidewalk - Pierrepont Ave. E. - 3'	General	Public Works	N/A	1978	2,194	40	1,618	55	1,673
204	S	Sidewalk - Pierrepont Ave. W. - 1	General	Public Works	N/A	1978	8,949	40	6,600	224	6,823
205	S	Sidewalk - Pine St. - 3,018'	General	Public Works	N/A	1978	15,858	40	11,695	396	12,092
206	S	Sidewalk - Pleasant St. to Beal S	General	Public Works	N/A	1978	7,829	40	5,774	196	5,970
207	S	Sidewalk - Pleasant St. to Broad	General	Public Works	N/A	1978	11,313	40	8,343	283	8,626
208	S	Sidewalk - Prospect St. - 874'	General	Public Works	N/A	1978	4,592	40	3,387	115	3,502
209	S	Sidewalk - Racquette Rd. - 707'	General	Public Works	N/A	1978	3,715	40	2,740	93	2,833
210	S	Sidewalk - Raymond St. - 1,592'	General	Public Works	N/A	1978	10,457	40	7,712	261	7,973
211	S	Sidewalk - Sandstoner Dr. - 2,828	General	Public Works	N/A	1978	14,860	40	10,959	371	11,331
212	S	Sidewalk - Sealy Dr. Square - 1,2	General	Public Works	N/A	1978	6,342	40	4,677	159	4,836
213	S	Sidewalk - Sealy Dr. Square - 718	General	Public Works	N/A	1978	4,716	40	3,478	118	3,596
214	S	Sidewalk - Sisson St. - 804'	General	Public Works	N/A	1978	4,225	40	3,116	106	3,221
215	S	Sidewalk - Snell Hall - 3,369'	General	Public Works	N/A	1978	22,128	40	16,320	553	16,873
216	S	Sidewalk - South St. Square - 1,6	General	Public Works	N/A	1978	8,581	40	6,328	215	6,543
217	S	Sidewalk - State St. Square - 1,6'	General	Public Works	N/A	1978	10,660	40	7,862	267	8,128
218	S	Sidewalk - State St. Square - 2,0	General	Public Works	N/A	1978	13,432	40	9,906	336	10,242
219	S	Sidewalk - Union St. Square - 1,6	General	Public Works	N/A	1978	12,816	40	9,452	320	9,772
220	S	Sidewalk - Upper Bay St. Square	General	Public Works	N/A	1978	5,428	40	4,003	136	4,139
221	S	Sidewalk - Walnut St. Square - 3,	General	Public Works	N/A	1978	16,321	40	12,036	408	12,444
222	S	Sidewalk - Washington St. S. - 97	General	Public Works	N/A	1978	5,102	40	3,763	128	3,890
223	S	Sidewalk - Washington St. Squar	General	Public Works	N/A	1978	13,320	40	9,824	333	10,157
224	S	Sidewalk - Willow St. - 1,096'	General	Public Works	N/A	1978	5,759	40	4,247	144	4,391
225	S	Street - Airport Access Road 1 - (	General	Public Works	N/A	1978	36,560	40	26,963	914	27,877
226	S	Street - Airport Access Road 2 - (	General	Public Works	N/A	1978	26,379	40	19,454	659	20,114
227	S	Street - Airport Access Road 3 - (	General	Public Works	N/A	1978	11,570	40	8,533	289	8,822
228	S	Street - Bagdad Rd. - 0.113 Mile	General	Public Works	N/A	1978	18,007	40	13,280	450	13,730
229	S	Street - Barclay St. - 0.101 Mile	General	Public Works	N/A	1978	15,066	40	11,112	377	11,488
230	S	Street - Bay St. 1 - 0.218 Mile	General	Public Works	N/A	1978	48,055	40	35,441	1,201	36,642
231	S	Street - Bay St. 2 - 0.17 Mile	General	Public Works	N/A	1978	34,878	40	25,723	872	26,595
232	S	Street - Bay St. 3 - 0.109 Mile	General	Public Works	N/A	1978	21,253	40	15,674	531	16,206
233	S	Street - Beal St. - 0.111 Mile	General	Public Works	N/A	1978	19,383	40	14,295	485	14,780
234	S	Street - Berkley Dr. - 0.085 Mile	General	Public Works	N/A	1978	17,006	40	12,542	425	12,967
235	S	Street - Bradley Dr. - 0.195 Mile	General	Public Works	N/A	1978	43,978	40	32,434	1,099	33,533
236	S	Street - Broad St. - 0.148 Mile	General	Public Works	N/A	2003	60,541	40	6,811	1,514	8,324
237	S	Street - Canal St. - 0.101 Mile	General	Public Works	N/A	1978	16,095	40	11,870	402	12,272
238	S	Street - Castle Dr. 1 - 0.15 Mile	General	Public Works	N/A	1978	30,011	40	22,133	750	22,884

239	S	Street - Castle Dr. 2 - 0.097 Mile	General	Public Works	N/A	1978	19,407	40	14,313	485	14,798
240	S	Street - Cedar St. 1 - 0.141 Mile	General	Public Works	N/A	1978	31,799	40	23,452	795	24,247
241	S	Street - Cedar St. 2 - 0.079 Mile	General	Public Works	N/A	1978	17,817	40	13,140	445	13,585
242	S	Street - Cherry St. 1 - 0.169 Mile	General	Public Works	N/A	1978	32,953	40	24,302	824	25,126
243	S	Street - Cherry St. 2 - 0.114 Mile	General	Public Works	N/A	1978	22,228	40	16,393	556	16,949
244	S	Street - Chestnut St. 1 - 0.088 Mi	General	Public Works	N/A	1978	19,846	40	14,637	496	15,133
245	S	Street - Chestnut St. 2 - 0.199 Mi	General	Public Works	N/A	2003	100,386	40	11,293	2,510	13,803
246	S	Street - Circle Dr. - 0.202 Mile	General	Public Works	N/A	1978	40,415	40	29,806	1,010	30,817
247	S	Street - Clarkson Ave. 1 - 0.15 Mi	General	Public Works	N/A	1978	26,194	40	19,318	655	19,973
248	S	Street - Clarkson Ave. 2 - 0.191 M	General	Public Works	N/A	1978	33,353	40	24,598	834	25,432
249	S	Street - Clarkson Ave. 3 - 0.222 M	General	Public Works	N/A	1978	38,767	40	28,590	969	29,559
250	S	Street - Clarkson Ave. 4 - 0.123 M	General	Public Works	N/A	1978	21,479	40	15,841	537	16,378
251	S	Street - Clinton St. - 0.15 Mile	General	Public Works	N/A	1978	31,538	40	23,260	788	24,048
252	S	Street - Clough St. - 0.223 Mile	General	Public Works	N/A	1978	45,752	40	33,742	1,144	34,886
253	S	Street - College Park Rd. - 0.119	General	Public Works	N/A	1978	23,203	40	17,112	580	17,692
254	S	Street - Constitution St. - 0.044 M	General	Public Works	N/A	1978	7,683	40	5,667	192	5,859
255	S	Street - Cottage St. 1 - 0.146 Mile	General	Public Works	N/A	1978	30,697	40	22,639	767	23,407
256	S	Street - Cottage St. 2 - 0.115 Mile	General	Public Works	N/A	1978	24,179	40	17,832	604	18,437
257	S	Street - Depot St. - 0.114 Mile	General	Public Works	N/A	1978	21,068	40	15,537	527	16,064
258	S	Street - Division St. - 0.086 Mile	General	Public Works	N/A	1978	10,640	40	7,847	266	8,113
259	S	Street - Drumlin Dr. - 0.171 Mile	General	Public Works	N/A	1978	29,861	40	22,022	747	22,769
260	S	Street - East Dr. - 0.112 Mile	General	Public Works	N/A	1978	22,408	40	16,526	560	17,086
261	S	Street - Elderkin St. - 0.138 Mile	General	Public Works	N/A	1978	23,396	40	17,254	585	17,839
262	S	Street - Fairlawn Dr. - 0.148 Mile	General	Public Works	N/A	1978	31,871	40	23,505	797	24,302
263	S	Street - Garden St. 1 - 0.148 Mile	General	Public Works	N/A	1978	30,365	40	22,394	759	23,153
264	S	Street - Garden St. 2 - 0.114 Mile	General	Public Works	N/A	1978	23,389	40	17,249	585	17,834
265	S	Street - Gilmore St. - 0.139 Mile	General	Public Works	N/A	1978	21,443	40	15,814	536	16,350
266	S	Street - Grant St. 1 - 0.203 Mile	General	Public Works	N/A	1978	42,682	40	31,478	1,067	32,545
267	S	Street - Grant St. 2 - 0.107 Mile	General	Public Works	N/A	1978	22,497	40	16,592	562	17,154
268	S	Street - Grove St. 1 - 0.146 Mile	General	Public Works	N/A	1978	29,954	40	22,091	749	22,840
269	S	Street - Grove St. 2 - 0.114 Mile	General	Public Works	N/A	1978	23,389	40	17,249	585	17,834
270	S	Street - Haggerty Rd. 1 - 0.136 M	General	Public Works	N/A	1978	30,672	40	22,620	767	23,387
271	S	Street - Haggerty Rd. 2 - 0.134 M	General	Public Works	N/A	1978	30,221	40	22,288	756	23,043
272	S	Street - Hamilton St. - 0.214 Mile	General	Public Works	N/A	2005	89,716	40	5,607	2,243	7,850
273	S	Street - Harrington Court - 0.048 M	General	Public Works	N/A	2004	18,677	40	1,634	467	2,101
274	S	Street - Hatch Rd. - 0.038 Mile	General	Public Works	N/A	1978	6,636	40	4,894	166	5,060
275	S	Street - Hillcrest Ave. - 0.124 Mile	General	Public Works	N/A	1978	21,022	40	15,504	526	16,029
276	S	Street - Hillcrest Dr. 1 - 0.149 Mile	General	Public Works	N/A	1978	23,744	40	17,511	594	18,105
277	S	Street - Hillcrest Dr. 2 - 0.203 Mile	General	Public Works	N/A	1978	32,349	40	23,857	809	24,666
278	S	Street - Island St. - 0.051 Mile	General	Public Works	N/A	1978	13,397	40	9,880	335	10,215
279	S	Street - Larnard St. 1 - 0.136 Mile	General	Public Works	N/A	2005	72,067	40	4,504	1,802	6,306
280	S	Street - Larnard St. 2 - 0.137 Mile	General	Public Works	N/A	1978	27,410	40	20,215	685	20,900
281	S	Street - Leroy St. 1 - 0.188 Mile	General	Public Works	N/A	1978	45,270	40	33,387	1,132	34,518

282	S	Street - Leroy St. 2 - 0.214 Mile	General	Public Works	N/A	2005	137,082	40	8,568	3,427	11,995
283	S	Street - Leroy St. 3 - 0.146 Mile	General	Public Works	N/A	2005	93,523	40	5,845	2,338	8,183
284	S	Street - Leroy St. 4 - 0.135 Mile	General	Public Works	N/A	1978	27,697	40	20,427	692	21,119
285	S	Street - Leroy St. 5 - 0.237 Mile	General	Public Works	N/A	1978	48,624	40	35,860	1,216	37,076
286	S	Street - Leroy St. 6 - 0.18 Mile	General	Public Works	N/A	2005	100,362	40	6,273	2,509	8,782
287	S	Street - Lower Elderkin St. - 0.06	General	Public Works	N/A	1978	10,360	40	7,640	259	7,899
288	S	Street - Lower Pine St. 1 - 0.195	General	Public Works	N/A	1978	34,052	40	25,113	851	25,964
289	S	Street - Lower Pine St. 2 - 0.244	General	Public Works	N/A	1978	42,608	40	31,424	1,065	32,489
290	S	Street - Madrid Ave. 1 - 0.234 Mil	General	Public Works	N/A	1978	42,053	40	31,014	1,051	32,066
291	S	Street - Madrid Ave. 2 - 0.2 Mile	General	Public Works	N/A	1978	35,943	40	26,508	899	27,406
292	S	Street - Main St. 1 - 0.245 Mile	General	Public Works	N/A	1978	73,961	40	54,546	1,849	56,395
293	S	Street - Main St. 2 - 0.157 Mile	General	Public Works	N/A	1978	35,408	40	26,113	885	26,998
294	S	Street - Main St. 3 - 0.118 Mile	General	Public Works	N/A	1978	26,612	40	19,626	665	20,292
295	S	Street - Main St. 4 - 0.172 Mile	General	Public Works	N/A	1978	35,289	40	26,025	882	26,907
296	S	Street - May Rd. 1 - 0.177 Mile	General	Public Works	N/A	1978	30,908	40	22,795	773	23,568
297	S	Street - May Rd. 2 - 0.179 Mile	General	Public Works	N/A	1978	33,991	40	25,069	850	25,918
298	S	Street - May Rd. 3 - 0.139 Mile	General	Public Works	N/A	2004	75,500	40	6,606	1,887	8,494
299	S	Street - May Rd. 4 - 0.173 Mile	General	Public Works	N/A	2004	93,967	40	8,222	2,349	10,571
300	S	Street - Maynard St. - 0.095 Mile	General	Public Works	N/A	1978	15,622	40	11,521	391	11,912
301	S	Street - Mechanic St. - 0.108 Mile	General	Public Works	N/A	1978	17,210	40	12,692	430	13,123
302	S	Street - Missouri Ave. - 0.148 Mil	General	Public Works	N/A	1978	26,598	40	19,616	665	20,281
303	S	Street - Morningside Dr. 1 - 0.172	General	Public Works	N/A	1978	29,160	40	21,505	729	22,234
304	S	Street - Morningside Dr. 2 - 0.129	General	Public Works	N/A	1978	21,870	40	16,129	547	16,676
305	S	Street - Munson St. - 0.105 Mile	General	Public Works	N/A	1978	18,870	40	13,917	472	14,388
306	S	Street - Outer Main St. 1 - 0.2 Mil	General	Public Works	N/A	2004	95,794	40	8,382	2,395	10,777
307	S	Street - Outer Main St. 2 - 0.223	General	Public Works	N/A	2004	106,810	40	9,346	2,670	12,016
308	S	Street - Pine St. 1 - 0.171 Mile	General	Public Works	N/A	1978	38,565	40	28,442	964	29,406
309	S	Street - Pine St. 2 - 0.218 Mile	General	Public Works	N/A	1978	49,165	40	36,259	1,229	37,488
310	S	Street - Pioneer Dr. 1 - 0.239 Mile	General	Public Works	N/A	1978	41,735	40	30,780	1,043	31,823
311	S	Street - Pleasant St. 1 - 0.148 Mil	General	Public Works	N/A	1978	27,351	40	20,171	684	20,855
312	S	Street - Pleasant St. 2 - 0.113 Mil	General	Public Works	N/A	1978	20,883	40	15,401	522	15,923
313	S	Street - Poplar St. - 0.061 Mile	General	Public Works	N/A	1978	7,858	40	5,795	196	5,991
314	S	Street - Prospect St. - 0.115 Mile	General	Public Works	N/A	1978	22,423	40	16,537	561	17,098
315	S	Street - Racquette Rd. - 0.22 Mile	General	Public Works	N/A	1978	40,657	40	29,985	1,016	31,001
316	S	Street - Raymond St. 1 - 0.052 M	General	Public Works	N/A	1978	7,228	40	5,330	181	5,511
317	S	Street - Raymond St. 2 - 0.047 M	General	Public Works	N/A	1978	7,250	40	5,347	181	5,528
318	S	Street - Ridgewood Lane - 0.073	General	Public Works	N/A	1978	15,720	40	11,594	393	11,987
319	S	Street - Riverside Dr. 1 - 0.146 M	General	Public Works	N/A	1978	21,779	40	16,062	544	16,607
320	S	Street - Riverside Dr. 2 - 0.089 M	General	Public Works	N/A	1978	13,276	40	9,791	332	10,123
321	S	Street - Riverview Dr. - 0.041 Mile	General	Public Works	N/A	1978	9,038	40	6,665	226	6,891
322	S	Street - Sealy Dr. - 0.147 Mile	General	Public Works	N/A	2007	78,805	40	985	1,970	2,955
323	S	Street - Sisson St. 1 - 0.081 Mile	General	Public Works	N/A	2002	37,774	40	5,194	944	6,138
324	S	Street - Sisson St. 2 - 0.172 Mile	General	Public Works	N/A	2002	80,211	40	11,029	2,005	13,034

325	S	Street - Smalley Lane - 0.108 Mil	General	Public Works	N/A	1978	17,760	40	13,098	444	13,542
326	S	Street - Somerset Rd. - 0.134 Mil	General	Public Works	N/A	1978	26,128	40	19,269	653	19,923
327	S	Street - South St. - 0.072 Mile	General	Public Works	N/A	1978	12,939	40	9,543	323	9,866
328	S	Street - Spring St. - 0.123 Mile	General	Public Works	N/A	1978	20,853	40	15,379	521	15,900
329	S	Street - State St. - 0.142 Mile	General	Public Works	N/A	1978	23,351	40	17,221	584	17,805
330	S	Street - Swan St. - 0.022 Mile	General	Public Works	N/A	1978	3,842	40	2,833	96	2,929
331	S	Street - Union St. - 0.071 Mile	General	Public Works	N/A	1978	13,483	40	9,943	337	10,280
332	S	Street - Walnut St. 1 - 0.09 Mile	General	Public Works	N/A	1978	18,007	40	13,280	450	13,730
333	S	Street - Walnut St. 2 - 0.168 Mile	General	Public Works	N/A	1978	33,613	40	24,789	840	25,630
334	S	Street - Washington St. 1 - 0.127	General	Public Works	N/A	2005	62,027	40	3,877	1,551	5,427
335	S	Street - Washington St. 2 - 0.128	General	Public Works	N/A	2005	62,515	40	3,907	1,563	5,470
336	S	Street - Waverly St. 1 - 0.061 Mil	General	Public Works	N/A	1978	11,273	40	8,314	282	8,596
337	S	Street - Waverly St. 2 - 0.065 Mil	General	Public Works	N/A	1978	14,659	40	10,811	366	11,178
338	S	Street - Waverly St. 3 - 0.083 Mil	General	Public Works	N/A	1978	18,719	40	13,805	468	14,273
339	S	Street - Waverly St. 4 - 0.121 Mil	General	Public Works	N/A	1978	27,289	40	20,125	682	20,808
340	S	Street - Waverly St. 5 - 0.135 Mil	General	Public Works	N/A	1978	30,446	40	22,454	761	23,215
341	S	Street - Waverly St. Extension - 0	General	Public Works	N/A	1978	47,381	40	34,944	1,185	36,128
342	S	Street - Wellings Dr. - 0.112 Mile	General	Public Works	N/A	1978	22,979	40	16,947	574	17,521
343	S	Street - Willow St. - 0.109 Mile	General	Public Works	N/A	1978	20,144	40	14,856	504	15,360
344	S	Pump Station - Clarkson Ave.	Sewer	Sewer	Pump Sta. - Clarkson	1978	14,719	50	8,684	294	8,978
345	S	Pump Station - Hatch Rd.	Sewer	Sewer	Pump Sta. - Hatch	1978	14,719	50	8,684	294	8,978
346	S	Pump Station - Island St.	Sewer	Sewer	Pump Sta. - Island	1978	14,719	50	8,684	294	8,978
347	S	Pump Station - Main St.	Sewer	Sewer	Pump Sta. - Main	1978	14,719	50	8,684	294	8,978
348	S	Pump Station - Pierrepont Ave.	Sewer	Sewer	Pump Sta. - Pierrepont	1978	14,719	50	8,684	294	8,978
349	S	Sewage Treatment Plant	Sewer	Sewer	Sewer Plant	1970	1,416,465	50	1,062,349	28,329	1,090,678
350	S	Sewage Treatment Plant - Electri	Sewer	Sewer	Sewer Plant	2000	482,785	50	72,418	9,656	82,073
351	S	Sewage Treatment Plant - Plumb	Sewer	Sewer	Sewer Plant	1999	106,900	50	18,173	2,138	20,311
352	S	Sewage Treatment Plant - Renov	Sewer	Sewer	Sewer Plant	1999	2,625,796	50	446,385	52,516	498,901
353	S	Sewage Treatment Plant - Renov	Sewer	Sewer	Sewer Plant	2000	821,560	50	123,234	16,431	139,665
354	S	Sewer Collection System - Impro	Sewer	Sewer	N/A	1998	146,830	50	27,898	2,937	30,834
355	S	Sewer Manholes - 501	Sewer	Sewer	N/A	1978	392,667	50	231,674	7,853	239,527
356	S	Sewer Pipe - 10" - Bay St. from P	Sewer	Sewer	N/A	1978	2,711	50	1,600	54	1,654
357	S	Sewer Pipe - 10" - Bay St. from S	Sewer	Sewer	N/A	1978	1,673	50	987	33	1,020
358	S	Sewer Pipe - 10" - Bay St. to Inte	Sewer	Sewer	N/A	1965	8,529	50	7,250	171	7,420
359	S	Sewer Pipe - 10" - Interceptor froi	Sewer	Sewer	N/A	1978	33,119	50	19,540	662	20,203
360	S	Sewer Pipe - 10" - Lawrence Ave	Sewer	Sewer	N/A	1978	21,224	50	12,522	424	12,947
361	S	Sewer Pipe - 10" - Leroy St. from	Sewer	Sewer	N/A	1978	3,771	50	2,225	75	2,300
362	S	Sewer Pipe - 10" - Main St.-Bay S	Sewer	Sewer	N/A	1978	16,435	50	9,697	329	10,025
363	S	Sewer Pipe - 10" - Market St. fron	Sewer	Sewer	N/A	1978	14,503	50	8,556	290	8,847
364	S	Sewer Pipe - 10" - Morningside D	Sewer	Sewer	N/A	1978	17,723	50	10,457	354	10,811
365	S	Sewer Pipe - 10" - Poplar St. - 52	Sewer	Sewer	N/A	1978	5,412	50	3,193	108	3,302
366	S	Sewer Pipe - 12" - Bay St. from P	Sewer	Sewer	N/A	1978	14,068	50	8,300	281	8,581
367	S	Sewer Pipe - 12" - Broad St. - 81	Sewer	Sewer	N/A	1978	9,254	50	5,460	185	5,645

368	S	Sewer Pipe - 12" - Clarkson Ave.	Sewer	Sewer	N/A	1978	17,160	50	10,124	343	10,468
369	S	Sewer Pipe - 12" - Constitution St.	Sewer	Sewer	N/A	1978	2,616	50	1,544	52	1,596
370	S	Sewer Pipe - 12" - Depot St.-Ray	Sewer	Sewer	N/A	1978	3,092	50	1,824	62	1,886
371	S	Sewer Pipe - 12" - Willow St. - 41	Sewer	Sewer	N/A	2004	23,496	50	1,645	470	2,115
372	S	Sewer Pipe - 14" - Interceptor fro	Sewer	Sewer	N/A	1978	20,773	50	12,256	415	12,672
373	S	Sewer Pipe - 15" - Market St. fron	Sewer	Sewer	N/A	1978	7,468	50	4,406	149	4,556
374	S	Sewer Pipe - 15" - Mechanic St. -	Sewer	Sewer	N/A	1978	8,463	50	4,993	169	5,162
375	S	Sewer Pipe - 15" - Waverly St. fr	Sewer	Sewer	N/A	1978	5,389	50	3,180	108	3,288
376	S	Sewer Pipe - 18" - Interceptor fro	Sewer	Sewer	N/A	1978	19,712	50	11,630	394	12,024
377	S	Sewer Pipe - 18" - Maple St. from	Sewer	Sewer	N/A	1978	19,028	50	11,226	381	11,607
378	S	Sewer Pipe - 18" - Market St. fron	Sewer	Sewer	N/A	1978	33,438	50	19,728	669	20,397
379	S	Sewer Pipe - 18" - Maynard St.-W	Sewer	Sewer	N/A	1978	15,458	50	9,120	309	9,429
380	S	Sewer Pipe - 24" - Clinton St. - 8	Sewer	Sewer	N/A	1978	21,347	50	12,595	427	13,022
381	S	Sewer Pipe - 24" - Elderkin St. In	Sewer	Sewer	N/A	1978	35,078	50	20,696	702	21,398
382	S	Sewer Pipe - 24" - Interceptor - 3,	Sewer	Sewer	N/A	1978	78,187	50	46,131	1,564	47,694
383	S	Sewer Pipe - 24" - Interceptor E.	Sewer	Sewer	N/A	1978	53,627	50	31,640	1,073	32,713
384	S	Sewer Pipe - 24" - Raymond St. -	Sewer	Sewer	N/A	1978	22,746	50	13,420	455	13,875
385	S	Sewer Pipe - 24" - W. Bank Inter	Sewer	Sewer	N/A	1978	96,322	50	56,830	1,926	58,757
386	S	Sewer Pipe - 36" - Interceptor - 1,	Sewer	Sewer	N/A	1978	73,809	50	43,547	1,476	45,023
387	S	Sewer Pipe - 4" - Fall Island - 99C	Sewer	Sewer	N/A	1978	4,380	50	2,584	88	2,672
388	S	Sewer Pipe - 4" - Grant St. N. - 5'	Sewer	Sewer	N/A	1978	2,561	50	1,511	51	1,563
389	S	Sewer Pipe - 4" - Pioneer Dr. - 32	Sewer	Sewer	N/A	2004	3,582	50	251	72	322
390	S	Sewer Pipe - 6" - Bay St. from Pi	Sewer	Sewer	N/A	1978	5,446	50	3,213	109	3,322
391	S	Sewer Pipe - 6" - Cedar St. - 782'	Sewer	Sewer	N/A	1978	3,742	50	2,208	75	2,283
392	S	Sewer Pipe - 6" - Cherry St. - 1,2'	Sewer	Sewer	N/A	1978	5,848	50	3,450	117	3,567
393	S	Sewer Pipe - 6" - Chestnut St. - 1	Sewer	Sewer	N/A	1978	7,217	50	4,258	144	4,402
394	S	Sewer Pipe - 6" - Clarkson Ave. -	Sewer	Sewer	N/A	1978	7,327	50	4,323	147	4,469
395	S	Sewer Pipe - 6" - Clough St. - 72'	Sewer	Sewer	N/A	1978	3,474	50	2,050	69	2,119
396	S	Sewer Pipe - 6" - Depot St. - 524'	Sewer	Sewer	N/A	1978	2,508	50	1,479	50	1,530
397	S	Sewer Pipe - 6" - Elm St. from Pa	Sewer	Sewer	N/A	1978	11,289	50	6,660	226	6,886
398	S	Sewer Pipe - 6" - Force Main - 2,4	Sewer	Sewer	N/A	1978	31,468	50	18,566	629	19,196
399	S	Sewer Pipe - 6" - Garden St. - 1,3	Sewer	Sewer	N/A	1978	6,346	50	3,744	127	3,871
400	S	Sewer Pipe - 6" - Grant St. S. - 9'	Sewer	Sewer	N/A	1978	4,623	50	2,727	92	2,820
401	S	Sewer Pipe - 6" - Larnard St. - 1,4	Sewer	Sewer	N/A	1978	7,083	50	4,179	142	4,320
402	S	Sewer Pipe - 6" - Lawrence Ave. '	Sewer	Sewer	N/A	1978	1,890	50	1,115	38	1,153
403	S	Sewer Pipe - 6" - Leroy St. from E	Sewer	Sewer	N/A	1978	2,704	50	1,595	54	1,649
404	S	Sewer Pipe - 6" - Leroy St. from C	Sewer	Sewer	N/A	1978	1,723	50	1,016	34	1,051
405	S	Sewer Pipe - 6" - Leroy St. from C	Sewer	Sewer	N/A	1978	971	50	573	19	593
406	S	Sewer Pipe - 6" - Main St. - 1,80E	Sewer	Sewer	N/A	1978	20,535	50	12,116	411	12,526
407	S	Sewer Pipe - 6" - Main St. from Li	Sewer	Sewer	N/A	1978	12,232	50	7,217	245	7,461
408	S	Sewer Pipe - 6" - Main St. from P	Sewer	Sewer	N/A	1978	6,384	50	3,766	128	3,894
409	S	Sewer Pipe - 6" - Maple St. from :	Sewer	Sewer	N/A	1978	1,905	50	1,124	38	1,162
410	S	Sewer Pipe - 6" - Missouri Ave. -	Sewer	Sewer	N/A	1978	2,790	50	1,646	56	1,702

411	S	Sewer Pipe - 6" - Pierrepont Ave.	Sewer	Sewer	N/A	1978	5,575	50	3,289	112	3,401
412	S	Sewer Pipe - 6" - Pierrepont Ave.	Sewer	Sewer	N/A	1978	4,125	50	2,434	83	2,516
413	S	Sewer Pipe - 6" - Pierrepont Ave.	Sewer	Sewer	N/A	1978	4,728	50	2,790	95	2,884
414	S	Sewer Pipe - 6" - Pleasant St. - 1	Sewer	Sewer	N/A	1978	5,580	50	3,292	112	3,404
415	S	Sewer Pipe - 6" - Ridgewood Lan	Sewer	Sewer	N/A	1978	1,570	50	926	31	957
416	S	Sewer Pipe - 6" - State St. - 789'	Sewer	Sewer	N/A	1978	3,776	50	2,228	76	2,303
417	S	Sewer Pipe - 6" - Swan St. - 392'	Sewer	Sewer	N/A	1978	1,876	50	1,107	38	1,144
418	S	Sewer Pipe - 6" - Walnut St. - 99'	Sewer	Sewer	N/A	1978	4,742	50	2,798	95	2,893
419	S	Sewer Pipe - 6" - Washington St.	Sewer	Sewer	N/A	1978	5,111	50	3,015	102	3,118
420	S	Sewer Pipe - 6" - Waverly St. fron	Sewer	Sewer	N/A	1978	2,474	50	1,460	49	1,509
421	S	Sewer Pipe - 6" - Waverly St. fron	Sewer	Sewer	N/A	1978	1,570	50	926	31	957
422	S	Sewer Pipe - 6" - Waverly St. fron	Sewer	Sewer	N/A	1978	3,139	50	1,852	63	1,915
423	S	Sewer Pipe - 8" - Barclay St. - 52	Sewer	Sewer	N/A	1978	2,909	50	1,717	58	1,775
424	S	Sewer Pipe - 8" - Berkeley Dr.-Sc	Sewer	Sewer	N/A	1978	3,421	50	2,018	68	2,087
425	S	Sewer Pipe - 8" - Bradley Dr. - 86	Sewer	Sewer	N/A	1978	4,746	50	2,800	95	2,895
426	S	Sewer Pipe - 8" - Bradley Dr.-Cas	Sewer	Sewer	N/A	1978	9,251	50	5,458	185	5,643
427	S	Sewer Pipe - 8" - Canal St. - 532'	Sewer	Sewer	N/A	1978	2,926	50	1,726	59	1,785
428	S	Sewer Pipe - 8" - Castle Dr. - 1,4	Sewer	Sewer	N/A	1978	7,969	50	4,702	159	4,861
429	S	Sewer Pipe - 8" - Circle Dr. - 1,05	Sewer	Sewer	N/A	1978	5,802	50	3,423	116	3,539
430	S	Sewer Pipe - 8" - Clarkson Ave. -	Sewer	Sewer	N/A	1978	4,735	50	2,794	95	2,889
431	S	Sewer Pipe - 8" - Clough St. - 616	Sewer	Sewer	N/A	1978	3,388	50	1,999	68	2,067
432	S	Sewer Pipe - 8" - College Park - 3	Sewer	Sewer	N/A	1978	1,974	50	1,165	39	1,204
433	S	Sewer Pipe - 8" - Cottage St. - 1,4	Sewer	Sewer	N/A	1978	7,755	50	4,575	155	4,730
434	S	Sewer Pipe - 8" - Division St. - 44	Sewer	Sewer	N/A	1978	2,458	50	1,450	49	1,500
435	S	Sewer Pipe - 8" - Drumline Dr. - 1	Sewer	Sewer	N/A	1978	5,951	50	3,511	119	3,630
436	S	Sewer Pipe - 8" - East Dr. - 574'	Sewer	Sewer	N/A	1978	3,157	50	1,863	63	1,926
437	S	Sewer Pipe - 8" - Elderkin St. - 52	Sewer	Sewer	N/A	1978	2,871	50	1,694	57	1,751
438	S	Sewer Pipe - 8" - Elm St. - 1,410'	Sewer	Sewer	N/A	2007	27,831	50	278	557	835
439	S	Sewer Pipe - 8" - Elm St. from Gi	Sewer	Sewer	N/A	1978	19,810	50	11,688	396	12,084
440	S	Sewer Pipe - 8" - Fairlawn Dr. - 6	Sewer	Sewer	N/A	1978	3,569	50	2,106	71	2,177
441	S	Sewer Pipe - 8" - Grove St. - 1,36	Sewer	Sewer	N/A	1978	7,485	50	4,416	150	4,566
442	S	Sewer Pipe - 8" - Haggerty Rd. -	Sewer	Sewer	N/A	1978	7,491	50	4,420	150	4,569
443	S	Sewer Pipe - 8" - Hamilton St. - 9	Sewer	Sewer	N/A	1978	5,346	50	3,154	107	3,261
444	S	Sewer Pipe - 8" - Harrington Ct. -	Sewer	Sewer	N/A	2004	20,535	50	1,437	411	1,848
445	S	Sewer Pipe - 8" - Hatch Rd. - 700	Sewer	Sewer	N/A	1978	3,850	50	2,271	77	2,348
446	S	Sewer Pipe - 8" - Hillcrest Ave. -	Sewer	Sewer	N/A	1978	6,418	50	3,787	128	3,915
447	S	Sewer Pipe - 8" - Hillcrest Dr. - 66	Sewer	Sewer	N/A	1978	3,767	50	2,223	75	2,298
448	S	Sewer Pipe - 8" - Lawrence Ave. -	Sewer	Sewer	N/A	1978	17,127	50	10,105	343	10,447
449	S	Sewer Pipe - 8" - Leroy St. - 2,96	Sewer	Sewer	N/A	1978	16,280	50	9,605	326	9,931
450	S	Sewer Pipe - 8" - Leroy St.-Castle	Sewer	Sewer	N/A	1978	8,024	50	4,734	160	4,895
451	S	Sewer Pipe - 8" - Main St. from M	Sewer	Sewer	N/A	1978	6,869	50	4,053	137	4,190
452	S	Sewer Pipe - 8" - Maple St. from	Sewer	Sewer	N/A	1978	19,574	50	11,549	391	11,940
453	S	Sewer Pipe - 8" - Market St. from	Sewer	Sewer	N/A	1978	14,476	50	8,541	290	8,830

454	S	Sewer Pipe - 8" - May Rd. - 2,126'	Sewer	Sewer	N/A	1978	11,693	50	6,899	234	7,133
455	S	Sewer Pipe - 8" - Pine St. - 5,029'	Sewer	Sewer	N/A	1978	27,659	50	16,319	553	16,872
456	S	Sewer Pipe - 8" - Pioneer Dr. - 1,140'	Sewer	Sewer	N/A	2004	15,093	50	1,057	302	1,358
457	S	Sewer Pipe - 8" - Prospect St. - 5,029'	Sewer	Sewer	N/A	1978	2,865	50	1,691	57	1,748
458	S	Sewer Pipe - 8" - Sealy Dr. - 698'	Sewer	Sewer	N/A	1978	3,839	50	2,265	77	2,342
459	S	Sewer Pipe - 8" - Sisson St. - 1,220'	Sewer	Sewer	N/A	1978	6,869	50	4,053	137	4,190
460	S	Sewer Pipe - 8" - Sisson St. Sewer	Sewer	Sewer	N/A	1978	5,175	50	3,053	104	3,157
461	S	Sewer Pipe - 8" - South St. - 287'	Sewer	Sewer	N/A	1978	1,578	50	931	32	963
462	S	Sewer Pipe - 8" - Spring St. - 639'	Sewer	Sewer	N/A	1978	3,514	50	2,074	70	2,144
463	S	Sewer Pipe - 8" - Swan St. - 785'	Sewer	Sewer	N/A	1978	4,317	50	2,547	86	2,634
464	S	Sewer Pipe - 8" - Walnut St. - 327'	Sewer	Sewer	N/A	1978	1,765	50	1,042	35	1,077
465	S	Sewer Pipe - 8" - Waverly St. Ext	Sewer	Sewer	N/A	1978	8,541	50	5,039	171	5,210
466	S	Sewer Pipe - 8" - Wellings Dr. - 639'	Sewer	Sewer	N/A	1978	3,608	50	2,129	72	2,201
467	S	Water Treatment Plant	Water	Water	Water Plant	1965	82,555	50	70,172	1,651	71,823
468	S	Water Treatment Plant - Electrica	Water	Water	Water Plant	2000	431,922	50	64,788	8,638	73,427
469	S	Water Treatment Plant - Renovat	Water	Water	Water Plant	1999	437,303	50	74,342	8,746	83,088
470	S	Water Treatment Plant - Renovat	Water	Water	Water Plant	2000	711,601	50	106,740	14,232	120,972
471	S	Water Tower	Water	Water	Water Tower	1978	778,300	50	459,197	15,566	474,763
472	S	Fire Hydrants - 195	Water	Water	N/A	1978	186,559	50	110,070	3,731	113,801
473	S	Water Pipe - 10" - Market St. fron	Water	Water	N/A	1978	18,767	50	11,073	375	11,448
474	S	Water Pipe - 10" - Raymond St. -	Water	Water	N/A	1978	18,521	50	10,928	370	11,298
475	S	Water Pipe - 12" - Village Loop - :	Water	Water	N/A	1978	920,972	50	543,373	18,419	561,793
476	S	Water Pipe - 16" - Village Loop -	Water	Water	N/A	1978	66,488	50	39,228	1,330	40,557
477	S	Water Pipe - 2" - Clarkson Ave. -	Water	Water	N/A	1978	4,953	50	2,922	99	3,021
478	S	Water Pipe - 2" - Maple St. - 440'	Water	Water	N/A	1978	4,135	50	2,440	83	2,523
479	S	Water Pipe - 2" - Raymond St. Al	Water	Water	N/A	1978	2,190	50	1,292	44	1,336
480	S	Water Pipe - 4" - Barclay St. - 520'	Water	Water	N/A	1978	4,887	50	2,884	98	2,981
481	S	Water Pipe - 4" - Beal St. - 588'	Water	Water	N/A	1978	5,527	50	3,261	111	3,371
482	S	Water Pipe - 4" - Canal St. - 520'	Water	Water	N/A	1978	4,887	50	2,884	98	2,981
483	S	Water Pipe - 4" - Canal St. Conn	Water	Water	N/A	1978	2,171	50	1,281	43	1,324
484	S	Water Pipe - 4" - Cedar St. N. - 4,	Water	Water	N/A	1978	3,966	50	2,340	79	2,419
485	S	Water Pipe - 4" - Chestnut St. - 1,	Water	Water	N/A	1978	14,042	50	8,285	281	8,566
486	S	Water Pipe - 4" - Clarkson Ave. -	Water	Water	N/A	1978	8,045	50	4,747	161	4,908
487	S	Water Pipe - 4" - Clinton St. - 71	Water	Water	N/A	1978	6,758	50	3,987	135	4,122
488	S	Water Pipe - 4" - Clough St. - 1,2,	Water	Water	N/A	1978	11,514	50	6,793	230	7,023
489	S	Water Pipe - 4" - Depot St. - 569'	Water	Water	N/A	1978	5,348	50	3,155	107	3,262
490	S	Water Pipe - 4" - Division St. - 45,	Water	Water	N/A	1978	4,267	50	2,518	85	2,603
491	S	Water Pipe - 4" - Elderkin St. S. -	Water	Water	N/A	1978	8,666	50	5,113	173	5,286
492	S	Water Pipe - 4" - Gilmore St. - 81,	Water	Water	N/A	1978	7,698	50	4,542	154	4,696
493	S	Water Pipe - 4" - Grant St. - 1,77'	Water	Water	N/A	1978	16,720	50	9,865	334	10,199
494	S	Water Pipe - 4" - Grant St. N. - 57,	Water	Water	N/A	1978	5,442	50	3,211	109	3,320
495	S	Water Pipe - 4" - Hamilton St. - 1,	Water	Water	N/A	1978	10,743	50	6,338	215	6,553
496	S	Water Pipe - 4" - Larnard St. - 1,4,	Water	Water	N/A	1978	13,516	50	7,974	270	8,244



497	S	Water Pipe - 4" - Lower Bay St. -	Water	Water	N/A	1978	19,305	50	11,390	386	11,776
498	S	Water Pipe - 4" - Market St. N. - 1	Water	Water	N/A	1978	10,367	50	6,116	207	6,324
499	S	Water Pipe - 4" - Market St. S. - 1	Water	Water	N/A	1978	9,418	50	5,556	188	5,745
500	S	Water Pipe - 4" - Mechanic St. - 5	Water	Water	N/A	1978	4,878	50	2,878	98	2,976
501	S	Water Pipe - 4" - Missouri Ave. - 7	Water	Water	N/A	1978	7,340	50	4,331	147	4,478
502	S	Water Pipe - 4" - Munson St. - 52	Water	Water	N/A	1978	4,925	50	2,906	98	3,004
503	S	Water Pipe - 4" - N. Country Man	Water	Water	N/A	1978	1,936	50	1,142	39	1,181
504	S	Water Pipe - 4" - Park St. - 349'	Water	Water	N/A	1978	3,280	50	1,935	66	2,001
505	S	Water Pipe - 4" - Pierrepont Ave.	Water	Water	N/A	1978	22,003	50	12,982	440	13,422
506	S	Water Pipe - 4" - Pine St. - 2,212'	Water	Water	N/A	1978	20,790	50	12,266	416	12,682
507	S	Water Pipe - 4" - Pleasant St. - 1,	Water	Water	N/A	1978	13,384	50	7,897	268	8,164
508	S	Water Pipe - 4" - Poplar St. - 369	Water	Water	N/A	1978	3,468	50	2,046	69	2,116
509	S	Water Pipe - 4" - Prospect St. - 4,	Water	Water	N/A	1978	4,530	50	2,673	91	2,763
510	S	Water Pipe - 4" - Racquette Rd. -	Water	Water	N/A	2007	5,242	50	52	105	157
511	S	Water Pipe - 4" - South St. - 443'	Water	Water	N/A	1978	4,164	50	2,457	83	2,540
512	S	Water Pipe - 4" - Spring St. - 627	Water	Water	N/A	1978	5,893	50	3,477	118	3,595
513	S	Water Pipe - 4" - State St. - 768'	Water	Water	N/A	1978	7,218	50	4,259	144	4,403
514	S	Water Pipe - 4" - Union St. - 374'	Water	Water	N/A	1978	3,515	50	2,074	70	2,144
515	S	Water Pipe - 4" - Walnut St. - 1,3	Water	Water	N/A	1978	12,829	50	7,569	257	7,826
516	S	Water Pipe - 4" - Washington St.	Water	Water	N/A	1978	11,711	50	6,909	234	7,144
517	S	Water Pipe - 4" - Waverly St. - 2,;	Water	Water	N/A	1978	20,800	50	12,272	416	12,688
518	S	Water Pipe - 6" - Berkeley Dr. - 4,	Water	Water	N/A	1978	5,539	50	3,268	111	3,379
519	S	Water Pipe - 6" - Castle Dr. - 1,36	Water	Water	N/A	1978	16,178	50	9,545	324	9,869
520	S	Water Pipe - 6" - Cherry St. - 1,5,	Water	Water	N/A	1978	17,965	50	10,599	359	10,959
521	S	Water Pipe - 6" - Cherry St. S. - 1	Water	Water	N/A	1978	21,539	50	12,708	431	13,139
522	S	Water Pipe - 6" - Circle Dr. - 982'	Water	Water	N/A	1978	11,622	50	6,857	232	7,089
523	S	Water Pipe - 6" - Clarkson Ave. -	Water	Water	N/A	1978	35,894	50	21,178	718	21,896
524	S	Water Pipe - 6" - College Park - 6,	Water	Water	N/A	1978	7,148	50	4,217	143	4,360
525	S	Water Pipe - 6" - Cottage St. - 1,4	Water	Water	N/A	1978	16,687	50	9,845	334	10,179
526	S	Water Pipe - 6" - East Dr. - 621'	Water	Water	N/A	1978	7,349	50	4,336	147	4,483
527	S	Water Pipe - 6" - Elderkin St. - 68	Water	Water	N/A	1978	8,059	50	4,755	161	4,916
528	S	Water Pipe - 6" - Elm St. - 7,734'	Water	Water	N/A	1978	91,529	50	54,002	1,831	55,833
529	S	Water Pipe - 6" - Fairlawn Dr. - 6,	Water	Water	N/A	1978	7,515	50	4,434	150	4,584
530	S	Water Pipe - 6" - Garden St. - 1,3	Water	Water	N/A	1978	16,521	50	9,747	330	10,078
531	S	Water Pipe - 6" - Gilmore St. - 35	Water	Water	N/A	1978	4,142	50	2,444	83	2,527
532	S	Water Pipe - 6" - Grove St. - 1,37	Water	Water	N/A	1978	16,273	50	9,601	325	9,926
533	S	Water Pipe - 6" - Harrington Cour	Water	Water	N/A	2004	9,125	50	639	183	821
534	S	Water Pipe - 6" - Hillcrest Dr. - 2,;	Water	Water	N/A	1978	26,983	50	15,920	540	16,460
535	S	Water Pipe - 6" - Leroy St. - 5,86;	Water	Water	N/A	1978	69,386	50	40,938	1,388	42,326
536	S	Water Pipe - 6" - Madrid Ave. - 2,	Water	Water	N/A	1978	25,220	50	14,880	504	15,384
537	S	Water Pipe - 6" - Main St. - 7,050	Water	Water	N/A	1978	83,434	50	49,226	1,669	50,895
538	S	Water Pipe - 6" - Maple St. - 3,63	Water	Water	N/A	1978	43,042	50	25,395	861	26,256
539	S	Water Pipe - 6" - Market St. from	Water	Water	N/A	1978	32,545	50	19,202	651	19,853

540	S	Water Pipe - 6" - Market St. from	Water	Water	N/A	1978	10,414	50	6,145	208	6,353	
541	S	Water Pipe - 6" - May Rd. (Plaza)	Water	Water	N/A	1978	8,592	50	5,069	172	5,241	
542	S	Water Pipe - 6" - May Rd. (Senior	Water	Water	N/A	1978	8,722	50	5,146	174	5,320	
543	S	Water Pipe - 6" - May Rd. - 2,931	Water	Water	N/A	1978	34,687	50	20,465	694	21,159	
544	S	Water Pipe - 6" - Maynard St. - 5'	Water	Water	N/A	1978	6,118	50	3,610	122	3,732	
545	S	Water Pipe - 6" - Pierrepont Ave.	Water	Water	N/A	1978	31,267	50	18,448	625	19,073	
546	S	Water Pipe - 6" - Pine St. - 1,320'	Water	Water	N/A	1978	15,622	50	9,217	312	9,529	
547	S	Water Pipe - 6" - Racquette Rd. -	Water	Water	N/A	2007	10,623	50	106	212	319	
548	S	Water Pipe - 6" - Raymond St. Lc	Water	Water	N/A	1978	769	50	454	15	469	
549	S	Water Pipe - 6" - Ridgewood Lan	Water	Water	N/A	1978	5,207	50	3,072	104	3,176	
550	S	Water Pipe - 6" - Sealy Dr. - 1,16'	Water	Water	N/A	1978	13,799	50	8,141	276	8,417	
551	S	Water Pipe - 6" - Somerset St. - 7'	Water	Water	N/A	1978	8,343	50	4,923	167	5,089	
552	S	Water Pipe - 6" - Swan St. - 635'	Water	Water	N/A	1978	7,515	50	4,434	150	4,584	
553	S	Water Pipe - 6" - Upper Bay St. -	Water	Water	N/A	1978	6,166	50	3,638	123	3,761	
554	S	Water Pipe - 6" - Wellings Dr. - 6'	Water	Water	N/A	1978	7,515	50	4,434	150	4,584	
555	S	Water Pipe - 8" - Bradley Dr. - 1,1'	Water	Water	N/A	1978	16,741	50	9,877	335	10,212	
556	S	Water Pipe - 8" - Cedar St. N. - 4'	Water	Water	N/A	1978	6,382	50	3,765	128	3,893	
557	S	Water Pipe - 8" - Cedar St. S. - 7'	Water	Water	N/A	1978	11,554	50	6,817	231	7,048	
558	S	Water Pipe - 8" - Drumline Dr. - 1'	Water	Water	N/A	1978	17,315	50	10,216	346	10,562	
559	S	Water Pipe - 8" - Elm St. - 1,361'	Water	Water	N/A	2007	44,502	50	445	890	1,335	
560	S	Water Pipe - 8" - Haggerty Rd. - 1'	Water	Water	N/A	1978	22,260	50	13,134	445	13,579	
561	S	Water Pipe - 8" - Hatch Rd. - 709'	Water	Water	N/A	2000	23,619	50	3,543	472	4,015	
562	S	Water Pipe - 8" - Lawrence Ave. -	Water	Water	N/A	1998	12,000	50	2,280	240	2,520	
563	S	Water Pipe - 8" - Market St. N. - 7'	Water	Water	N/A	1978	11,085	50	6,540	222	6,762	
564	S	Water Pipe - 8" - Market St. S. - 1'	Water	Water	N/A	1978	22,185	50	13,089	444	13,533	
565	S	Water Pipe - 8" - Meadow East A	Water	Water	N/A	1978	25,890	50	15,275	518	15,793	
566	S	Water Pipe - 8" - Mechanic St. - 1'	Water	Water	N/A	1978	29,232	50	17,247	585	17,831	
567	S	Water Pipe - 8" - Pine St. - 992'	Water	Water	N/A	1978	15,001	50	8,851	300	9,151	
568	S	Water Pipe - 8" - Pioneer Dr. - 1,(	Water	Water	N/A	1978	15,304	50	9,029	306	9,335	
569	S	Water Pipe - 8" - Racquette Rd. -	Water	Water	N/A	2007	26,615	50	266	532	798	
570	S	Water Pipe - 8" - Raymond St. - 6'	Water	Water	N/A	1978	10,026	50	5,915	201	6,116	
571	S	Water Pipe - 8" - Sisson St. - 336'	Water	Water	N/A	2002	7,000	50	770	140	910	
572	S	Water Pipe - 8" - Sisson St. - 877'	Water	Water	N/A	2002	30,146	50	3,316	603	3,919	
573	S	Water Pipe - 8" - Upper Bay St. -	Water	Water	N/A	1978	14,200	50	8,378	284	8,662	
574	S	Water Pipe - 8" - Willow St. - 586'	Water	Water	N/A	2004	23,496	50	1,645	470	2,115	
							\$18,674,651.15		\$8,261,520.46	\$396,743.92	\$8,658,264.38	\$10,016,386.77
575	CIP	Construction in Progress - Sewer	Sewer	Sewer	N/A	2008	54,302	N/A	N/A	N/A	N/A	
576	V	Automobile - 2002 (#CE-1)	General	Code Enf.	Civic Center	2002	21,484	10	11,816	2,148	13,965	
577	V	Truck - Fire - Ladder/Tower - 197	General	Fire	Fire Department	1979	100,000	15	100,000	0	100,000	

578	V	Truck - Fire - Pumper - 1987 (#E-	General	Fire	Fire Department	1987	139,828	15	139,828	0	139,828	
579	V	Truck - Fire - Pumper - 2008 (#E-	General	Fire	Fire Department	2008	389,000	15	0	12,967	12,967	
580	V	Automobile - 2002 (#A-3)	General	General Govt.	Civic Center	2002	21,484	10	11,816	2,148	13,965	
581	V	Automobile - 2005 (#711)	General	Police	Police	2005	22,750	10	5,688	2,275	7,963	
582	V	Automobile - 2005 (#715)	General	Police	Police	2005	26,865	10	6,716	2,687	9,403	
583	V	Automobile - 2006 (#722)	General	Police	Police	2006	29,900	10	4,485	2,990	7,475	
584	V	Automobile - 2007 (#721)	General	Police	Police	2007	24,662	10	1,233	2,466	3,699	
585	V	Truck - Sport Utility - 2000 (#731)	General	Police	Police	2000	30,425	10	22,819	3,043	25,861	
586	V	Sweeper - 2001 (#H-10)	General	Public Works	Public Works	2001	140,000	10	91,000	14,000	105,000	
587	V	Truck - Dump - 1993 (#H-13)	General	Public Works	Public Works	1993	47,000	10	47,000	0	47,000	
588	V	Truck - Dump - 2001 (#H-1)	General	Public Works	Public Works	2001	60,000	10	39,000	6,000	45,000	
589	V	Truck - Pickup - 1985 (#H-11)	General	Public Works	Public Works	1985	14,000	10	14,000	0	14,000	
590	V	Truck - Pickup - 1992 (#H-5)	General	Public Works	Public Works	1992	7,927	10	7,927	0	7,927	
591	V	Truck - Pickup - 2007 (#H-8)	General	Public Works	Public Works	2007	19,375	10	969	1,938	2,906	
592	V	Truck - Pickup - 2008	General	Public Works	Public Works	2008	19,283	10	0	964	964	
593	V	Truck - Rack/Stake Body - 1996 (	General	Public Works	Public Works	1996	18,875	15	14,471	1,258	15,729	
594	V	Truck - Dump - 2006 (#S-7)	Sewer	Sewer	Public Works	2006	92,150	15	9,215	6,143	15,358	
595	V	Truck - Pickup - 1996 (#S-2)	Sewer	Sewer	Public Works	1996	17,587	15	13,483	1,172	14,656	
596	V	Truck - Pickup - 1999 (#S-1)	Sewer	Sewer	Public Works	1999	14,000	15	7,933	933	8,867	
597	V	Truck - Pickup - 1986 (#H-20)	Sewer	Sewer	Sewer Plant	1986	15,000	15	15,000	0	15,000	
598	V	Truck - Pickup - 1996 (#W-3)	Water	Water	Public Works	1996	10,000	15	7,667	667	8,333	
599	V	Truck - Pickup - 1997 (#W-8)	Water	Water	Public Works	1997	10,767	15	7,537	718	8,255	
600	V	Truck - Pickup - 1997 (#WH-1)	Water	Water	Public Works	1997	18,168	20	9,538	908	10,447	
601	V	Truck - Utility - 1998 (#W-2)	Water	Water	Public Works	1998	19,000	20	9,025	950	9,975	
602	V	Truck - Utility - 2007 (#W-1)	Water	Water	Public Works	2007	17,205	20	430	860	1,290	
	V	Truck- Dump - Volvo	General	Public Works	Public Works		36,000	10		3,600		
							\$1,382,735.00		\$598,596.18	\$70,835.90	\$665,832.08	\$716,902.92
603	E	Navigation Communication System	General	Airport	Airport	2000	59,904	10	44,928	5,990	50,918	
604	E	Navigation System - Upgrade	General	Airport	Airport	2002	50,000	10	27,500	5,000	32,500	
605	E	Navigation System - Upgrade	General	Airport	Airport	2005	448,096	10	112,024	44,810	156,834	
606	E	Weather Reporting System	General	Airport	Airport	2004	18,659	10	6,531	1,866	8,397	
607	E	Ice Resurfacer	General	Culture & Rec.	Arena	2002	85,000	10	46,750	8,500	55,250	
608	E	Cascade System	General	Fire	Fire Department	2004	10,850	10	3,798	1,085	4,883	
609	E	Cascade System	General	Fire	Fire Department	2003	41,635	10	18,736	4,164	22,899	
610	E	Respirator Fit Tester	General	Fire	Fire Department	2003	7,580	10	3,411	758	4,169	
611	E	Thermal Imaging Camera (on #R-	General	Fire	Fire Department	2003	10,539	10	4,743	1,054	5,796	
612	E	Personal Mobility Device	General	Police	Police	2005	5,200	10	1,300	520	1,820	
613	E	Personal Mobility Device	General	Police	Police	2005	5,500	10	1,375	550	1,925	
614	E	Radio System	General	Police	Police	2003	53,000	10	23,850	5,300	29,150	
615	E	Telephone System	General	Police	Police	2003	17,000	10	7,650	1,700	9,350	

616	E	Chipper (#H-23)	General	Public Works	Airport	2005	25,000	10	6,250	2,500	8,750
617	E	Mower - Riding	General	Public Works	Airport	1999	10,000	10	8,500	1,000	9,500
618	E	Mower - Riding	General	Public Works	Airport	1999	7,500	10	6,375	750	7,125
619	E	Snow Blower	General	Public Works	Airport	2006	8,000	10	1,200	800	2,000
620	E	Snow Loader/Thrower	General	Public Works	Airport	2008	125,000	10	0	6,250	6,250
621	E	Tractor (#H-25)	General	Public Works	Airport	1993	13,000	10	13,000	0	13,000
622	E	Tractor (#SR-1)	General	Public Works	Airport	1999	50,000	10	42,500	5,000	47,500
623	E	Tractor (#SR-2)	General	Public Works	Airport	1983	20,000	10	20,000	0	20,000
624	E	Air Compressor - Trailer-mountec	General	Public Works	Public Works	1990	13,000	10	13,000	0	13,000
625	E	Backhoe Attachment (on #H-21)	General	Public Works	Public Works	1997	5,500	10	5,500	0	5,500
626	E	Bucket Attachment (on #H-18)	General	Public Works	Public Works	2007	12,242	10	612	1,224	1,836
627	E	Bucket Attachment (on #H-3)	General	Public Works	Public Works	2002	10,000	10	5,500	1,000	6,500
628	E	Grader (#H-9)	General	Public Works	Public Works	1992	125,000	10	125,000	0	125,000
629	E	Lift - Vehicle	General	Public Works	Public Works	2006	6,922	10	1,038	692	1,731
630	E	Loader - Front-end (#H-18)	General	Public Works	Public Works	2007	102,000	10	5,100	10,200	15,300
631	E	Loader - Front-end (#H-3)	General	Public Works	Public Works	2002	106,000	10	58,300	10,600	68,900
632	E	Loader - Front-end w/ Backhoe (#	General	Public Works	Public Works	2002	90,000	10	49,500	9,000	58,500
633	E	Loader - Skid-steer (#H-21)	General	Public Works	Public Works	1997	25,000	10	25,000	0	25,000
634	E	Loader Attachment (on #H-3)	General	Public Works	Public Works	2002	8,000	10	4,400	800	5,200
635	E	Mower - Riding	General	Public Works	Public Works	2004	6,800	10	2,380	680	3,060
636	E	Power Angle Attachment (on #H-	General	Public Works	Public Works	2002	6,000	10	3,300	600	3,900
637	E	Power Angle Attachment (on #SF	General	Public Works	Public Works	2006	5,000	10	750	500	1,250
638	E	Roller (#H-12)	General	Public Works	Public Works	1963	10,000	10	10,000	0	10,000
639	E	Snow Plow Blade - 11' (#H-1)	General	Public Works	Public Works	2006	40,000	10	6,000	4,000	10,000
640	E	Snow Plow Blade - 11' (#H-13)	General	Public Works	Public Works	2006	40,000	10	6,000	4,000	10,000
641	E	Snow Plow Blade - 11' (#H-2)	General	Public Works	Public Works	2006	40,000	10	6,000	4,000	10,000
642	E	Snow Plow Blade - 11' (#H-7)	General	Public Works	Public Works	2006	40,000	10	6,000	4,000	10,000
643	E	Spreader/Sander - Truck-mounte	General	Public Works	Public Works	2006	6,000	10	900	600	1,500
644	E	Spreader/Sander - Truck-mounte	General	Public Works	Public Works	2008	8,000	10	0	400	400
645	E	V Plow Attachment (on #SR-1)	General	Public Works	Public Works	2006	5,500	10	825	550	1,375
646	E	V Plow Attachment (on #SR-2)	General	Public Works	Public Works	2006	5,500	10	825	550	1,375
647	E	Sewer Rodder (#S-9)	Sewer	Sewer	Public Works	2003	40,000	10	18,000	4,000	22,000
648	E	Spreader/Sander - Truck-mounte	Sewer	Sewer	Public Works	2007	7,000	10	350	700	1,050
649	E	Tractor (#H-15)	Sewer	Sewer	Sewer Plant	1970	5,000	10	5,000	0	5,000
650	E	Generator	Water	Water	Public Works	1998	20,000	10	19,000	1,000	20,000
651	E	Tap Driller (#W-5)	Water	Water	Public Works	1998	17,000	10	16,150	850	17,000
652	E	Generator	Water	Water	Water Plant	1999	91,225	10	77,541	9,123	86,664
653	E	Resistance Unit - Air Cooled	Water	Water	Water Plant	2001	15,000	10	9,750	1,500	11,250

\$1,983,152.00      \$882,141.10      \$168,165.20      \$1,050,306.30      \$932,845.70