

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

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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).¹

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.² 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.

¹ 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

² The “What Exists Report” is available on the dissolution study website: 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.³

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.

³ 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).

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 \$4,054,821.⁴

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.⁵

⁴ Figures include applied fund balance.

⁵ 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 Town⁶ 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).

⁶ 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.⁷

Table 1

Calculating Citizen Empowerment Tax Credit (CETC) Incentive	
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
Rounded Estimate Used in Calculations	\$570,000
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.

⁷ 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
Tax Levy	The amount of money raised by a specific government through taxes. For local governments, this means property taxes.
Taxable Assessed Valuation (TAV)	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.
Tax Rate	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.
Town vs. Town-Outside-Village (TOV)	The Town incorporates all properties (including the Villages), while the TOV consists only of the properties outside of the two Villages.
CETC	Citizen Empowerment Tax Credit annual incentive from New York State for consolidating governments (but not for shared services).
New Town	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).
Cost Savings	Money saved due to reducing expenses.
Cost Shift	Expenses remain, but who pays the expenses changes.
Fund Balance	The net assets of governmental funds calculated on a budgetary basis, calculated based on all previous years' surpluses and/or deficits. Fund balance is of two basic types: <i>reserved</i> for specific purposes, or <i>unreserved</i> and therefore available to be used within the governmental fund.
Special Taxing District	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

Dissolution Net Expense Change Summary		
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 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	
\$ (173,674)	Total Net Expenditure Change	

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

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

Source: St. Lawrence County Real Property Tax Service Agency

Notes: Reflects 2010 tax rates. 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

FISCAL IMPACT OF COMMITTEE FAVORED DISSOLUTION OPTIONS			
Village and Town Property Tax Rates, per \$1,000 Assessed Value (Does Not Include Fund Balance)			
	Former Village of Potsdam	Current TOV	Village of Norwood
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	-
TOTAL	\$12.30	\$9.20	\$21.81
Impact of New CETC Tax Credit	\$1.21	\$1.21	\$1.21
TOTAL w/ New CETC Tax Credit	\$11.09	\$7.99	\$20.60

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

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	\$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.⁸

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.

⁸ 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.⁹

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.

⁹ 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

Two Option Models for DPW Services		
Service	Status Quo Model	Least Cost Model
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

DPW Service Options (Y/N)		
Service	Options under Dissolution?	Options under Shared Services?
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

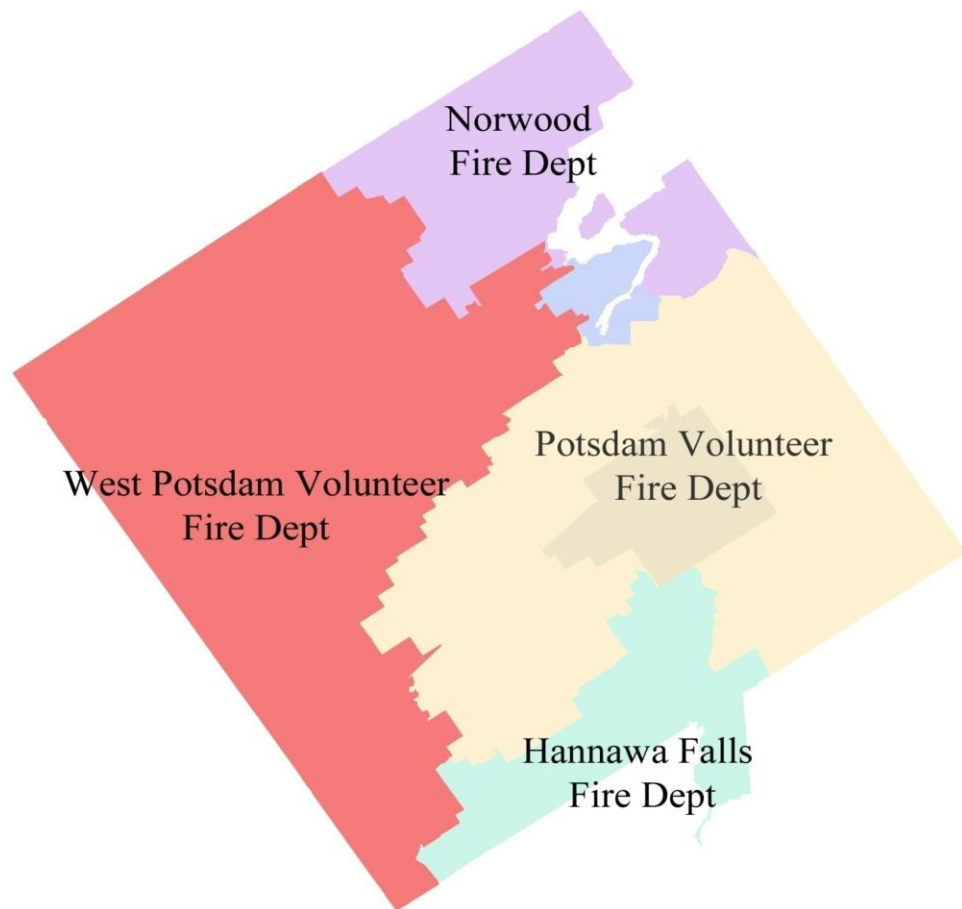
Background

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

Arena debt to TOV					1	2	3	4	5	6	7	
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/S ewer/ Current Town Districts	Fire District	Balance of Combined Entities After Assumptions
ESTIMATED EXPENDITURES												
LEGISLATIVE												
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
TOTAL LEGISLATIVE		\$17,000	\$21,425		\$17,000	\$0	0	0	0	0	0	\$17,000
JUDICIAL												
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
TOTAL JUDICIAL		\$79,519	\$94,635		\$164,154	\$0	\$0	\$0	\$0	\$0	\$0	\$164,154
EXECUTIVE												
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
TOTAL EXECUTIVE		\$69,208	\$45,319		\$113,527	\$0	\$0	\$0	\$0	\$0	\$0	\$113,527
FINANCE												
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

DRAFT - as of 6/16/11

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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
A1325.109	Sick Time Incentive Pay	\$0	\$600	Becomes town wide expense	\$600	0	\$0	0	0	0	0	\$600
A1325.200	Equipment	\$0	\$500	Becomes town wide expense	\$500	0	\$0	0	0	0	0	\$500
A1325.421	Postage	\$0	\$1,500	Becomes town wide expense	\$1,500	0	\$0	0	0	0	0	\$1,500
A1325.424	Travel Expense	\$0	\$200	Becomes town wide expense	\$200	0	\$0	0	0	0	0	\$200
A1325.425	Clothing Allowance	\$0	\$45	Becomes town wide expense	\$45	0	\$0	0	0	0	0	\$45
A1325.426	Telephone	\$0	\$700	Becomes town wide expense	\$700	0	\$0	0	0	0	0	\$700
A1325.460	Dues & Memberships	\$0	\$185	Becomes town wide expense	\$185	0	\$0	0	0	0	0	\$185
A1325.465	Equipment Maintenance	\$0	\$0	Becomes town wide expense	\$0	0	\$0	0	0	0	0	\$0
A1325.480	Special Services	\$0	\$0	Becomes town wide expense	\$0	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	0	\$1,000
A1330.1	Personal Service	\$4,244	\$0	No change	\$4,244	0	0	0	0	0	0	\$4,244
A1330.4	Contractual Expense	\$6,200	\$0	No change	\$6,200	0	0	0	0	0	0	\$6,200
A1355.1	Personal Service	\$101,591	\$0	No change	\$101,591	0	0	0	0	0	0	\$101,591
A1355.4	Equipment	\$7,900	\$0	No change	\$7,900	0	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	0	\$2,400
TOTAL FINANCE		\$132,335	\$62,500		\$174,668	\$0	\$0	\$0	\$0	\$0	\$0	\$174,668
MUNICIPAL STAFF												
A1410.1	Personal Service	\$67,752	\$0	No change	\$67,752	0	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	0	\$49,537
A1410.104	Salaries Longevity	\$0	\$900	Becomes town wide expense	\$900	0	\$0	0	0	0	0	\$900
A1410.109	Sick Time Incentive Pay	\$0	\$225	Becomes town wide expense	\$225	0	\$0	0	0	0	0	\$225
A1410.2	Records Mgt. Preservation	\$3,300	\$0	No change	\$3,300	0	0	0	0	0	0	\$3,300
A1410.4	Contractual Expense	\$4,700	\$0	No change	\$4,700	0	0	0	0	0	0	\$4,700
A1410.421	Postage	\$0	\$120	Becomes town wide expense	\$120	0	\$0	0	0	0	0	\$120
A1410.424	Travel & Training	\$0	\$1,500	Becomes town wide expense	\$1,500	0	\$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	0	\$2,500
A1410.460	Dues & Memberships	\$0	\$150	Becomes town wide expense	\$150	0	\$0	0	0	0	0	\$150
A1410.461	Advertising	\$0	\$500	Becomes town wide expense	\$500	0	\$0	0	0	0	0	\$500
A1410.462	Printing & Duplicating	\$0	\$100	Becomes town wide expense	\$100	0	\$0	0	0	0	0	\$100
A1410.465	Equipment Maintenance	\$0	\$100	Becomes town wide expense	\$100	0	\$0	0	0	0	0	\$100
A1410.490	Office Supplies	\$0	\$350	Becomes town wide expense	\$350	0	\$0	0	0	0	0	\$350
A1420.1	Personal Service	\$30,000	\$0	No change	\$30,000	0	0	0	0	0	0	\$30,000
A1420.102	Salaries P.T.	\$0	\$0	No change	\$0	0	0	0	0	0	0	\$0
A1420.4	Contractual Expense	\$50,000	\$0	No change	\$50,000	0	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	0	\$25,000
A1460.480	Special Services	\$0	\$30	Becomes town wide expense	\$30	0	0	0	0	0	0	\$30
TOTAL MUNICIPAL STAFF		\$155,752	\$81,012		\$236,764	\$0	\$0	\$0	\$0	\$0	\$0	\$236,764
SHARED SERVICES												
A1620.1	Personal Service	\$8,970	\$0	No change	\$8,970	0	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	0	\$48,227
A1620.103	Salaries O.T.	\$0	\$240	Becomes town wide expense	\$240	0	\$0	0	0	0	0	\$240
A1620.104	Salaries Longevity	\$0	\$1,255	Becomes town wide expense	\$1,255	0	\$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	0	\$225
A1620.4	Contractual Expense	\$39,900	\$0	No change	\$39,900	0	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	0	\$1,785
A1620.425	Clothing	\$0	\$0	No change	\$0	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	0	\$17,000
A1620.428	Gas Service	\$0	\$9,000	Becomes town wide expense	\$9,000	0	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	0	\$12,134
A1620.465	Equipment Maintenance	\$0	\$920	Becomes town wide expense	\$920	0	0	0	0	0	0	\$920
A1620.470	Building Maintenance	\$0	\$26,500	Becomes town wide expense	\$26,500	0	0	0	0	0	0	\$26,500
A1620.471	Civic Center Grounds	\$0	\$325	Becomes town wide expense	\$325	0	0	0	0	0	0	\$325
A1620.480	Special Services	\$0	\$5,250	Becomes town wide expense	\$5,250	0	0	0	0	0	0	\$5,250
A1620.481	Misc. Supplies	\$0	\$250	Becomes town wide expense	\$250	0	0	0	0	0	0	\$250
A1620.488	Small Tools	\$0	\$300	Becomes town wide expense	\$300	0	0	0	0	0	0	\$300
A1620.490	Office Supplies	\$0	\$15	Becomes town wide expense	\$15	0	0	0	0	0	0	\$15
A1620.491	Chemicals	\$0	\$3,000	Becomes town wide expense	\$3,000	0	0	0	0	0	0	\$3,000
A1620.492	Gasoline	\$0	\$1,300	Becomes town wide expense	\$1,300	0	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	0	\$32,652
A1640.103	Salaries O.T.	\$0	\$260	Becomes town wide expense	\$260	0	0	0	0	0	0	\$260
A1640.104	Salaries Longevity	\$0	\$781	Becomes town wide expense	\$781	0	0	0	0	0	0	\$781
A1640.109	Sick Time Incentive Pay	\$0	\$150	Becomes town wide expense	\$150	0	0	0	0	0	0	\$150
A1640.200	Equipment	\$0	\$2,600	Becomes town wide expense	\$2,600	0	0	0	0	0	0	\$2,600
A1640.420	Janitorial Supplies	\$0	\$950	Becomes town wide expense	\$950	0	0	0	0	0	0	\$950
A1640.425	Clothing	\$0	\$185	Becomes town wide expense	\$185	0	0	0	0	0	0	\$185
A1640.427	Electricity	\$0	\$7,500	Becomes town wide expense	\$7,500	0	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	0	\$1,700
A1640.437	Insurance	\$0	\$2,800	Becomes town wide expense	\$2,800	0	0	0	0	0	0	\$2,800
A1640.464	Vehicle Maintenance	\$0	\$300	Becomes town wide expense	\$300	0	0	0	0	0	0	\$300
A1640.465	Equipment Maintenance	\$0	\$4,000	Becomes town wide expense	\$4,000	0	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	0	\$3,500

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

POTSDAM OPTIONS CURRENT MODEL

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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	NEW TOWN	NEW TOWN	Former Village Special Taxing Districts	Water&Hydro/S	Fire District	Balance of Combined Entities After Assumptions
						DA GENERAL HWAY	TOV B GENERAL FUND	TOV DB HWAY FUND		ewer/ Current Town Districts		
Water - Special Items												
F1910.200	Computer Equipment	\$0	\$0	Becomes water district expense	0	0	0	0	0	\$0		\$0
F1910.437	Insurance - Water Tower	\$0	\$3,200	Becomes water district expense	0	0	0	0	0	\$3,200		\$3,200
F1910.438	Drug Testing Contract	\$0	\$248	Becomes water district expense	0	0	0	0	0	\$248		\$248
F1910.455	Uniforms	\$0	\$388	Becomes water district expense	0	0	0	0	0	\$388		\$388
F1910.472	Retiree Benefits	\$0	\$15,000	Becomes water district expense	0	0	0	0	0	\$15,000		\$15,000
F1910.473	Audit	\$0	\$1,850	Becomes water district expense	0	0	0	0	0	\$1,850		\$1,850
F1910.480	Special Services	\$0	\$414	Becomes water district expense	0	0	0	0	0	\$414		\$414
F1910.483	Union Arbitration Costs	\$0	\$276	Becomes water district expense	0	0	0	0	0	\$276		\$276
F1910.484	Copier Lease	\$0	\$253	Becomes water district expense	0	0	0	0	0	\$253		\$253
F1910.485	Service Contracts	\$0	\$2,400	Becomes water district expense	0	0	0	0	0	\$2,400		\$2,400
F1910.486	Internet	\$0	\$331	Becomes water district expense	0	0	0	0	0	\$331		\$331
F1910.489	Mapping Imagery	\$0	\$0	Becomes water district expense	0	0	0	0	0	\$0		\$0
F1990.479	Contingency	\$0	\$30,000	Becomes water district expense	0	0	0	0	0	\$30,000		\$30,000
Sub-Total Water Special Items		\$0	\$54,360		\$0	\$0	\$0	\$0	\$0	\$54,360	\$0	\$54,360
Sewer - Special Items												
G1910.200	Computer Equipment	\$0	\$0	Becomes sewer district expense	0	0	0	0	0	\$0		\$0
G1910.438	Drug Testing Contract	\$0	\$266	Becomes sewer district expense	0	0	0	0	0	\$266		\$266
G1910.455	Uniforms	\$0	\$416	Becomes sewer district expense	0	0	0	0	0	\$416		\$416
G1910.472	Retiree Benefits	\$0	\$14,000	Becomes sewer district expense	0	0	0	0	0	\$14,000		\$14,000
G1910.473	Audit	\$0	\$1,970	Becomes sewer district expense	0	0	0	0	0	\$1,970		\$1,970
G1910.480	Medical Physicals	\$0	\$200	Becomes sewer district expense	0	0	0	0	0	\$200		\$200
G1910.483	Union Arbitration Costs	\$0	\$296	Becomes sewer district expense	0	0	0	0	0	\$296		\$296
G1910.484	Copier Lease	\$0	\$271	Becomes sewer district expense	0	0	0	0	0	\$271		\$271
G1910.485	Service Contracts	\$0	\$2,500	Becomes sewer district expense	0	0	0	0	0	\$2,500		\$2,500
G1910.486	Internet	\$0	\$355	Becomes sewer district expense	0	0	0	0	0	\$355		\$355
G1990.479	Contingency	\$0	\$20,000	Becomes sewer district expense	0	0	0	0	0	\$20,000		\$20,000
Sub-Total Sewer Special Items		\$0	\$40,274		\$0	\$0	\$0	\$0	\$0	\$40,274	\$0	\$40,274
TOTAL SPECIAL ITEMS		\$76,100	\$588,316		\$214,532	\$0	\$15,000	\$0	\$315,000	\$109,634	\$10,250	\$664,416
LAW ENFORCEMENT												
A3120.1	Personal Services	\$310	\$0	No change	\$310	0	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	0	\$936,790
A3120.102	Salaries P.T.	\$0	\$20,966	Becomes town wide expense	\$20,966	0	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	0	\$85,905
A3120.104	Salaries Longevity	\$0	\$9,100	Becomes town wide expense	\$9,100	0	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	0	\$25,066
A3120.106	Salaries Training	\$0	\$15,525	Becomes town wide expense	\$15,525	0	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	0	\$16,000
A3120.109	Sick Time Incentive Pav	\$0	\$3,000	Becomes town wide expense	\$3,000	0	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	\$0
A3120.200	Equipment	\$0	\$11,254	Becomes town wide expense	\$11,254	0	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	0	\$27,000
A3120.4	Contractual Expense	\$210	\$0	No change	\$210	0	0	0	0	0	0	\$210
A3120.408	Ammo & Supplies	\$0	\$1,500	Becomes town wide expense	\$1,500	0	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	0	\$1,300
A3120.421	Postage	\$0	\$1,100	Becomes town wide expense	\$1,100	0	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	0	\$2,000
A3120.424	Travel & Training	\$0	\$5,000	Becomes town wide expense	\$5,000	0	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	0	\$7,500
A3120.426	Telephone	\$0	\$2,300	Becomes town wide expense	\$2,300	0	0	0	0	0	0	\$2,300
A3120.427	Electrical Service	\$0	\$0	No change	0	0	0	0	0	0	0	\$0
A3120.428	Gas Service	\$0	\$0	No change	0	0	0	0	0	0	0	\$0
A3120.430	Books & Legal Inserts	\$0	\$800	Becomes town wide expense	\$800	0	0	0	0	0	0	\$800
A3120.437	Insurance	\$0	\$11,700	Becomes town wide expense	\$11,700	0	0	0	0	0	0	\$11,700
A3120.460	Dues & Memberships	\$0	\$400	Becomes town wide expense	\$400	0	0	0	0	0	0	\$400
A3120.461	Advertising	\$0	\$20	Becomes town wide expense	\$20	0	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	0	\$2,000
A3120.463	Comestibles	\$0	\$250	Becomes town wide expense	\$250	0	0	0	0	0	0	\$250
A3120.464	Vehicle Maintenance	\$0	\$8,000	Becomes town wide expense	\$8,000	0	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	0	\$2,200
A3120.470	Building Maintenance	\$0	\$3,000	Becomes town wide expense	\$3,000	0	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	0	\$2,700
A3120.481	Misc. Supplies	\$0	\$1,500	Becomes town wide expense	\$1,500	0	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	\$0
A3120.483	CPR Classes	\$0	\$0	Becomes town wide expense	\$0	0	0	0	0	0	0	\$0
A3120.486	K-9 Expenses	\$0	\$900	Becomes town wide expense	\$900	0	0	0	0	0	0	\$900
A3120.490	Office Supplies	\$0	\$3,000	Becomes town wide expense	\$3,000	0	0	0	0	0	0	\$3,000
A3120.492	Gasoline	\$0	\$14,000	Becomes town wide expense	\$14,000	0	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	0	\$110,000
B3120.4	Fire Wardens	\$1,850	\$0	No change	\$1,850	0	0	0	0	0	0	\$1,850
TOTAL LAW ENFORCEMENT		\$2,370	\$1,331,776		\$1,334,146	\$0	\$0	\$0	\$0	\$0	\$0	\$1,334,146

POTSDAM OPTIONS CURRENT MODEL

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

POTSDAM OPTIONS CURRENT MODEL

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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
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
TOTAL OTHER PUBLIC SAFETY		\$28,752	\$10,285		\$0	\$0	\$39,037	\$0	\$0	\$0	\$0	\$39,037
HIGHWAY												
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	0	\$53,804	0	0	0	\$53,804
A5010.103	Admin Salaries O.T.	\$0	\$732	Becomes TOV DB Hway expense	0	0	0	\$732	0	0	0	\$732
A5010.104	Admin Salaries Longevity	\$0	\$710	Becomes TOV DB Hway expense	0	0	0	\$710	0	0	0	\$710
A5010.109	Admin Sick Time Incentive Pay	\$0	\$300	Becomes TOV DB Hway expense	0	0	0	\$300	0	0	0	\$300
A5010.200	Admin Equipment	\$0	\$200	Becomes TOV DB Hway expense	0	0	0	\$200	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	0	\$275	0	0	0	\$275
A5010.424	Admin Travel & Training	\$0	\$400	Becomes TOV DB Hway expense	0	0	0	\$400	0	0	0	\$400
A5010.425	Admin Clothing	\$0	\$125	Becomes TOV DB Hway expense	0	0	0	\$125	0	0	0	\$125
A5010.426	Admin Telephone	\$0	\$624	Becomes TOV DB Hway expense	0	0	0	\$624	0	0	0	\$624
A5010.460	Admin Dues & Memberships	\$0	\$200	Becomes TOV DB Hway expense	0	0	0	\$200	0	0	0	\$200
A5010.465	Admin Equipment Maintenance	\$0	\$1,500	Becomes TOV DB Hway expense	0	0	0	\$1,500	0	0	0	\$1,500
A5010.480	Admin Special Services	\$0	\$250	Becomes TOV DB Hway expense	0	0	0	\$250	0	0	0	\$250
A5010.481	Admin Misc. Supplies	\$0	\$1,000	Becomes TOV DB Hway expense	0	0	0	\$1,000	0	0	0	\$1,000
A5010.490	Admin Office Supplies	\$0	\$350	Becomes TOV DB Hway expense	0	0	0	\$350	0	0	0	\$350
A5110.101	Street Maintenance Salaries F.T.	\$0	\$211,281	Becomes TOV DB Hway expense	0	0	0	\$211,281	0	0	0	\$211,281
A5110.103	Street Maintenance Salaries O.T.	\$0	\$3,000	Becomes TOV DB Hway expense	0	0	0	\$3,000	0	0	0	\$3,000
A5110.104	Street Maintenance Salaries Lor	\$0	\$4,275	Becomes TOV DB Hway expense	0	0	0	\$4,275	0	0	0	\$4,275
A5110.109	Street Maintenance Sick Time Ir	\$0	\$1,050	Becomes TOV DB Hway expense	0	0	0	\$1,050	0	0	0	\$1,050
A5110.200	Street Maintenance Equipment	\$0	\$6,000	Becomes TOV DB Hway expense	0	0	0	\$6,000	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	0	\$875	0	0	0	\$875
A5110.437	Street Maintenance Insurance	\$0	\$4,000	Becomes TOV DB Hway expense	0	0	0	\$4,000	0	0	0	\$4,000
A5110.454	Street Maintenance Equipment	\$0	\$350	Becomes TOV DB Hway expense	0	0	0	\$350	0	0	0	\$350
A5110.464	Street Maintenance Vehicle Ma	\$0	\$10,500	Becomes TOV DB Hway expense	0	0	0	\$10,500	0	0	0	\$10,500
A5110.465	Street Maintenance Equipment	\$0	\$2,500	Becomes TOV DB Hway expense	0	0	0	\$2,500	0	0	0	\$2,500
A5110.466	Street Maintenance Sidewalk M	\$0	\$5,100	Becomes TOV DB Hway expense	0	0	0	\$5,100	0	0	0	\$5,100
A5110.467	Street Maintenance Repair Mat	\$0	\$5,100	Becomes TOV DB Hway expense	0	0	0	\$5,100	0	0	0	\$5,100
A5110.479	Street Maintenance CHIPS Capil	\$0	\$70,634	Becomes TOV DB Hway expense	0	0	0	\$70,634	0	0	0	\$70,634
A5110.480	Street Maintenance Special Sen	\$0	\$125	Becomes TOV DB Hway expense	0	0	0	\$125	0	0	0	\$125
A5110.481	Street Maintenance Misc. Suppl	\$0	\$275	Becomes TOV DB Hway expense	0	0	0	\$275	0	0	0	\$275
A5110.483	Street Maintenance Paving Mat	\$0	\$15,000	Becomes TOV DB Hway expense	0	0	0	\$15,000	0	0	0	\$15,000
A5110.488	Street Maintenance Small Tools	\$0	\$310	Becomes TOV DB Hway expense	0	0	0	\$310	0	0	0	\$310
A5110.492	Street Maintenance Gasoline	\$0	\$17,600	Becomes TOV DB Hway expense	0	0	0	\$17,600	0	0	0	\$17,600
A5110.496	Street Maintenance Topsoil & G	\$0	\$300	Becomes TOV DB Hway expense	0	0	0	\$300	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	0	\$1,000	0	0	0	\$1,000
A5110.499	Street Maintenance Downtown	\$0	\$900	Becomes TOV DB Hway expense	0	0	0	\$900	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	0	\$23,865	0	0	0	\$23,865
A5142.103	Snow Removal Salaries O.T.	\$0	\$14,000	Becomes TOV DB Hway expense	0	0	0	\$14,000	0	0	0	\$14,000
A5142.104	Snow Removal Salaries Longevi	\$0	\$345	Becomes TOV DB Hway expense	0	0	0	\$345	0	0	0	\$345
A5142.109	Snow Removal Sick Time Incent	\$0	\$300	Becomes TOV DB Hway expense	0	0	0	\$300	0	0	0	\$300
A5142.200	Snow Removal Equipment	\$0	\$40,600	Becomes TOV DB Hway expense	0	0	0	\$40,600	0	0	0	\$40,600
A5142.425	Snow Removal Clothing	\$0	\$125	Becomes TOV DB Hway expense	0	0	0	\$125	0	0	0	\$125
A5142.437	Snow Removal Insurance	\$0	\$2,400	Becomes TOV DB Hway expense	0	0	0	\$2,400	0	0	0	\$2,400
A5142.454	Snow Removal Equipment Rent	\$0	\$3,380	Becomes TOV DB Hway expense	0	0	0	\$3,380	0	0	0	\$3,380
A5142.463	Snow Removal Comestibles	\$0	\$650	Becomes TOV DB Hway expense	0	0	0	\$650	0	0	0	\$650
A5142.464	Snow Removal Vehicle Mainten	\$0	\$7,000	Becomes TOV DB Hway expense	0	0	0	\$7,000	0	0	0	\$7,000
A5142.465	Snow Removal Equipment Mair	\$0	\$10,700	Becomes TOV DB Hway expense	0	0	0	\$10,700	0	0	0	\$10,700
A5142.492	Snow Removal Gasoline	\$0	\$11,308	Becomes TOV DB Hway expense	0	0	0	\$11,308	0	0	0	\$11,308
A5142.494	Snow Removal Sand	\$0	\$10,000	Becomes TOV DB Hway expense	0	0	0	\$10,000	0	0	0	\$10,000
A5142.495	Snow Removal Salt	\$0	\$70,000	Becomes TOV DB Hway expense	0	0	0	\$70,000	0	0	0	\$70,000
Sub-Total A Funds DPW/HWAY		\$79,140	\$615,318		\$79,140	\$0	\$0	\$615,318	\$0	\$0	\$0	\$694,458
A5182.427	Street Lighting Electrical Service	\$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 Personi	\$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
Sub-Total Bridge Maint.		\$31,900	\$0		\$0	\$31,900	\$0	\$0	\$0	\$0	\$0	\$31,900

POTSDAM OPTIONS CURRENT MODEL

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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
Sub-Total Machinery and Snow					\$0	\$511,900	\$0	\$0	\$0	\$0	\$0	\$511,900
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
Sub-Total DB / TOV Fund					\$0	\$0	\$0	\$763,700	\$0	\$0	\$0	\$763,700
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
TOTAL HIGHWAY / DPW					\$79,140	\$543,800	\$0	\$1,379,018	\$120,000	\$2,900	\$0	\$2,124,858
AIRPORT												
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
TOTAL AIRPORT					\$98,271	\$0	\$0	\$0	\$0	\$0	\$0	\$98,271
ECONOMIC OPPORTUNITY AND DEVELOPMENT												
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
TOTAL ECONOMIC OPPORTUNI					\$103,938	\$0	\$0	\$0	\$0	\$0	\$0	\$103,938
RECREATION												
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

POTSDAM OPTIONS CURRENT MODEL

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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
A7140.101	Playgrounds & Rec Centers Sala	\$0	\$85,071	Becomes TOV B Fund expense	0	0	\$85,071	0	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	0	\$13,000
A7140.103	Playgrounds & Rec Centers Sala	\$0	\$2,000	Becomes TOV B Fund expense	0	0	\$2,000	0	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	0	\$1,800
A7140.109	Playgrounds & Rec Centers Sick	\$0	\$600	Becomes TOV B Fund expense	0	0	\$600	0	0	0	0	\$600
A7140.200	Playgrounds & Rec Centers Equi	\$0	\$500	Becomes TOV B Fund expense	0	0	\$500	0	0	0	0	\$500
B7140.4	Playgrounds & Rec Centers AMI	\$16,921	\$0	Unchanged	0	0	\$16,921	0	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	0	\$1,300
A7140.421	Playgrounds & Rec Centers Post	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	0	\$200
A7140.425	Playgrounds & Rec Centers Clot	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	0	\$200
A7140.426	Playgrounds & Rec Centers Tele	\$0	\$700	Becomes TOV B Fund expense	0	0	\$700	0	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	0	\$70,000
A7140.428	Playgrounds & Rec Centers Gas	\$0	\$10,000	Becomes TOV B Fund expense	0	0	\$10,000	0	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	0	\$1,500
A7140.437	Playgrounds & Rec Centers Insu	\$0	\$10,000	Becomes TOV B Fund expense	0	0	\$10,000	0	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	0	\$4,500
A7140.464	Playgrounds & Rec Centers Veh	\$0	\$1,000	Becomes TOV B Fund expense	0	0	\$1,000	0	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	0	\$3,000
A7140.470	Playgrounds & Rec Centers Buil	\$0	\$10,000	Becomes TOV B Fund expense	0	0	\$10,000	0	0	0	0	\$10,000
A7140.480	Playgrounds & Rec Centers Sper	\$0	\$5,000	Becomes TOV B Fund expense	0	0	\$5,000	0	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	0	\$1,000
A7140.488	Playgrounds & Rec Centers Sma	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	0	\$200
A7140.490	Playgrounds & Rec Centers Offi	\$0	\$150	Becomes TOV B Fund expense	0	0	\$150	0	0	0	0	\$150
A7140.491	Playgrounds & Rec Centers Chei	\$0	\$500	Becomes TOV B Fund expense	0	0	\$500	0	0	0	0	\$500
A7140.492	Playgrounds & Rec Centers Gasi	\$0	\$300	Becomes TOV B Fund expense	0	0	\$300	0	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	0	\$47,817
A7150.102	Beaches Salaries P.T.	\$0	\$52,500	Becomes TOV B Fund expense	0	0	\$52,500	0	0	0	0	\$52,500
A7150.103	Beaches Salaries O.T.	\$0	\$150	Becomes TOV B Fund expense	0	0	\$150	0	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	0	\$1,300
A7150.200	Beaches Equipment - Postwood	\$0	\$450	Becomes TOV B Fund expense	0	0	\$450	0	0	0	0	\$450
A7150.420	Beaches Janitorial Supplies	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	0	\$200
A7150.424	Beaches Travel & Training	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	0	\$200
A7150.425	Beaches Clothing	\$0	\$700	Becomes TOV B Fund expense	0	0	\$700	0	0	0	0	\$700
A7150.426	Beaches Telephone	\$0	\$400	Becomes TOV B Fund expense	0	0	\$400	0	0	0	0	\$400
A7150.427	Beaches Electric Service	\$0	\$500	Becomes TOV B Fund expense	0	0	\$500	0	0	0	0	\$500
A7150.460	Beaches Dues & Memberships	\$0	\$90	Becomes TOV B Fund expense	0	0	\$90	0	0	0	0	\$90
A7150.461	Beaches Advertising	\$0	\$1,000	Becomes TOV B Fund expense	0	0	\$1,000	0	0	0	0	\$1,000
A7150.464	Beaches Vehicle Maintenance	\$0	\$600	Becomes TOV B Fund expense	0	0	\$600	0	0	0	0	\$600
A7150.465	Beaches Equipment Maintenance	\$0	\$600	Becomes TOV B Fund expense	0	0	\$600	0	0	0	0	\$600
A7150.470	Beaches Building Maintenance	\$0	\$700	Becomes TOV B Fund expense	0	0	\$700	0	0	0	0	\$700
A7150.476	Beaches Property Taxes Postwo	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	0	\$100
A7150.480	Beaches Special Services	\$0	\$150	Becomes TOV B Fund expense	0	0	\$150	0	0	0	0	\$150
A7150.481	Beaches Misc. Supplies	\$0	\$400	Becomes TOV B Fund expense	0	0	\$400	0	0	0	0	\$400
A7150.482	Beaches Playground Supp. Post	\$0	\$300	Becomes TOV B Fund expense	0	0	\$300	0	0	0	0	\$300
A7150.488	Beaches Small Tools	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	0	\$200
A7150.490	Beaches Office Supplies	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	0	\$100
A7150.491	Beaches Chemicals	\$0	\$1,000	Becomes TOV B Fund expense	0	0	\$1,000	0	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	0	\$3,000
A7150.494	Beaches Sand	\$0	\$320	Becomes TOV B Fund expense	0	0	\$320	0	0	0	0	\$320
A7160.102	Salaries P.T.	\$0	\$6,000	Becomes TOV B Fund expense	0	0	\$6,000	0	0	0	0	\$6,000
A7160.200	Equipment	\$0	\$400	Becomes TOV B Fund expense	0	0	\$400	0	0	0	0	\$400
A7160.420	Janitorial Supplies	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	0	\$100
A7160.425	Clothing	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	0	\$100
A7160.464	Vehicle Maintenance	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	0	\$200
A7160.465	Equipment Maintenance	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	0	\$200
A7160.480	Special Services	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	0	\$100
A7160.481	Misc. Supplies	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	0	\$200
A7160.482	Playground Supplies	\$0	\$800	Becomes TOV B Fund expense	0	0	\$800	0	0	0	0	\$800
A7160.488	Small Tools	\$0	\$0	Unchanged	0	0	\$0	0	0	0	0	\$0
A7160.490	Office Supplies	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	0	\$100
A7160.492	Gasoline	\$0	\$300	Becomes TOV B Fund expense	0	0	\$300	0	0	0	0	\$300
TOTAL RECREATION		\$169,101	\$399,008		\$0	\$0	\$568,109	\$0	\$0	\$0	\$0	\$568,109
CULTURE												
B7410.1	Norwood Library	\$15,450	\$0	Unchanged - remains TOV B fund	0	0	\$15,450	0	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	0	\$21,512
Sub-Total B Fund for Norwood		\$36,962	\$0		\$0	\$0	\$36,962	\$0	\$0	\$0	\$0	\$36,962
A7450.101	Museum Salaries F.T.	\$0	\$33,000	Becomes TOV B Fund expense	0	0	\$33,000	0	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	0	\$21,164
A7450.104	Museum Salaries Longevity	\$0	\$300	Becomes TOV B Fund expense	0	0	\$300	0	0	0	0	\$300
A7450.109	Museum Sick Time Incentive Pa	\$0	\$300	Becomes TOV B Fund expense	0	0	\$300	0	0	0	0	\$300

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A7450.200	Museum Equipment	\$0	\$779	Becomes TOV B Fund expense	0	0	\$779	0	0	0	0	\$779
A7450.421	Museum Postage	\$0	\$485	Becomes TOV B Fund expense	0	0	\$485	0	0	0	0	\$485
A7450.424	Museum Travel & Training	\$0	\$875	Becomes TOV B Fund expense	0	0	\$875	0	0	0	0	\$875
A7450.426	Museum Telephone	\$0	\$312	Becomes TOV B Fund expense	0	0	\$312	0	0	0	0	\$312
A7450.430	Museum Books	\$0	\$200	Becomes TOV B Fund expense	0	0	\$200	0	0	0	0	\$200
A7450.460	Museum Dues & Memberships	\$0	\$210	Becomes TOV B Fund expense	0	0	\$210	0	0	0	0	\$210
A7450.461	Museum Advertising	\$0	\$0	Becomes TOV B Fund expense	0	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	0	\$850
A7450.463	Museum Comestibles	\$0	\$400	Becomes TOV B Fund expense	0	0	\$400	0	0	0	0	\$400
A7450.465	Museum Equipment Maintenance	\$0	\$375	Becomes TOV B Fund expense	0	0	\$375	0	0	0	0	\$375
A7450.470	Museum Building Maintenance	\$0	\$240	Becomes TOV B Fund expense	0	0	\$240	0	0	0	0	\$240
A7450.480	Museum Special Services	\$0	\$1,075	Becomes TOV B Fund expense	0	0	\$1,075	0	0	0	0	\$1,075
A7450.481	Museum Misc. Supplies	\$0	\$850	Becomes TOV B Fund expense	0	0	\$850	0	0	0	0	\$850
A7450.484	Museum Preservation Supplies	\$0	\$736	Becomes TOV B Fund expense	0	0	\$736	0	0	0	0	\$736
A7450.490	Museum Office Supplies	\$0	\$550	Becomes TOV B Fund expense	0	0	\$550	0	0	0	0	\$550
A7510.1	Historian Personal Services	\$800	\$0	Unchanged	\$800	0	0	0	0	0	0	\$800
A7510.4	Historian Contractual Expense	\$200	\$0	Unchanged	\$200	0	0	0	0	0	0	\$200
A7550.4	Celebrations	\$1,300	\$1,000	Town wide expense	\$2,300	0	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	0	\$2,000
A7550.427	Celebrations Electriciv	\$0	\$400	Becomes town wide expense	\$400	0	0	0	0	0	0	\$400
A7550.465	Celebrations Repairs to Equipm	\$0	\$0	Unchanged	\$0	0	0	0	0	0	0	\$0
A7620.1	Bingo Inspector	\$1,840	\$0	Unchanged	\$1,840	0	0	0	0	0	0	\$1,840
Sub-Total A-Fund Culture		\$4,140	\$66,101		\$7,540	\$0	\$62,701	\$0	\$0	\$0	\$0	\$70,241
TOTAL CULTURE		\$41,102	\$66,101	\$0	\$7,540	\$0	\$99,663	\$0	\$0	\$0	\$0	\$107,203
CODE and ZONING												
B8010.1	Zoning Personal Service	\$42,960	\$0	Unchanged	0	0	\$42,960	0	0	0	0	\$42,960
B8010.4	Zoning Contractual Expense	\$8,600	\$0	Unchanged	0	0	\$8,600	0	0	0	0	\$8,600
A8010.424	Zoning Travel & Training	\$0	\$350	Becomes TOV B Fund expense	0	0	\$350	0	0	0	0	\$350
A8010.460	Zoning Dues & Memberships	\$0	\$60	Becomes TOV B Fund expense	0	0	\$60	0	0	0	0	\$60
A8010.461	Zoning Advertising	\$0	\$125	Becomes TOV B Fund expense	0	0	\$125	0	0	0	0	\$125
A8010.462	Zoning Printing & Duplicating	\$0	\$0	Unchanged	0	0	\$0	0	0	0	0	\$0
A8010.490	Zoning Office Supplies	\$0	\$0	Unchanged	0	0	\$0	0	0	0	0	\$0
B8010.8	Zoning SS & MCR	\$3,500	\$0	Unchanged	0	0	\$3,500	0	0	0	0	\$3,500
B8015.1	Benefit longevity	\$100	\$0	Unchanged	0	0	\$100	0	0	0	0	\$100
B8020.1	Planning Board	\$2,500	\$0	Unchanged	0	0	\$2,500	0	0	0	0	\$2,500
A8020.424	Planning Travel & Training	\$0	\$400	Becomes TOV B Fund expense	0	0	\$400	0	0	0	0	\$400
A8020.460	Planning Dues & Memberships	\$0	\$60	Becomes TOV B Fund expense	0	0	\$60	0	0	0	0	\$60
A8020.461	Planning Advertising	\$0	\$100	Becomes TOV B Fund expense	0	0	\$100	0	0	0	0	\$100
A8020.490	Planning Office Supplies	\$0	\$0	Unchanged	0	0	\$0	0	0	0	0	\$0
TOTAL CODE and ZONING		\$57,660	\$1,095		\$0	\$0	\$58,755	\$0	\$0	\$0	\$0	\$58,755
SEWAGE												
G8110.101	Admin Salaries F.T.	\$0	\$79,250	Remains with special district	0	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	\$0
G8110.104	Admin Salaries Longevity	\$0	\$941	Remains with special district	0	0	0	0	0	\$941	0	\$941
G8110.109	Admin Sick Time Incentive Pay	\$0	\$500	Remains with special district	0	0	0	0	0	\$500	0	\$500
G8110.200	Admin Equipment	\$0	\$500	Remains with special district	0	0	0	0	0	\$500	0	\$500
G8110.421	Admin Postage	\$0	\$2,200	Remains with special district	0	0	0	0	0	\$2,200	0	\$2,200
G8110.425	Admin Clothing Allowance	\$0	\$135	Remains with special district	0	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	\$0
G8110.480	Admin Special Services	\$0	\$600	Remains with special district	0	0	0	0	0	\$600	0	\$600
G8110.490	Admin Office Supplies	\$0	\$750	Remains with special district	0	0	0	0	0	\$750	0	\$750
G8120.101	Collection Salaries F.T.	\$0	\$91,990	Remains with special district	0	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	0	\$1,200	0	\$1,200
G8120.104	Collection Salaries Longevity	\$0	\$2,200	Remains with special district	0	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	0	\$425	0	\$425
G8120.200	Collection Equipment	\$0	\$9,050	Remains with special district	0	0	0	0	0	\$9,050	0	\$9,050
G8120.420	Collection Janitorial Supplies	\$0	\$50	Remains with special district	0	0	0	0	0	\$50	0	\$50
G8120.425	Collection Clothing	\$0	\$925	Remains with special district	0	0	0	0	0	\$925	0	\$925
G8120.427	Collection Electric Service	\$0	\$8,000	Remains with special district	0	0	0	0	0	\$8,000	0	\$8,000
G8120.463	Collection Comestibles	\$0	\$100	Remains with special district	0	0	0	0	0	\$100	0	\$100
G8120.464	Collection Vehicle Maintenance	\$0	\$6,000	Remains with special district	0	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	0	\$2,750	0	\$2,750
G8120.466	Collection Pump Station Repairs	\$0	\$15,000	Remains with special district	0	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	0	\$3,000	0	\$3,000
G8120.480	Collection Special Services	\$0	\$160	Remains with special district	0	0	0	0	0	\$160	0	\$160
G8120.481	Collection Misc. Supplies	\$0	\$250	Remains with special district	0	0	0	0	0	\$250	0	\$250
G8120.483	Collection Paving Materials	\$0	\$750	Remains with special district	0	0	0	0	0	\$750	0	\$750
G8120.488	Collection Small Tools	\$0	\$500	Remains with special district	0	0	0	0	0	\$500	0	\$500
G8120.491	Collection Chemicals	\$0	\$0	Remains with special district	0	0	0	0	0	\$0	0	\$0
G8120.492	Collection Gasoline	\$0	\$10,335	Remains with special district	0	0	0	0	0	\$10,335	0	\$10,335

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							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/Sewer/ Current Town Districts	Fire District	
SS8130.1	Treatment Personal Service	\$27,400	\$0	Remains with special district	0	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	0	\$158,050	0	\$158,050
G8130.103	Treatment Salaries O.T.	\$0	\$10,000	Remains with special district	0	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	0	\$3,600	0	\$3,600
G8130.109	Treatment Sick Leave Incentive	\$0	\$300	Remains with special district	0	0	0	0	0	\$300	0	\$300
G8130.200	Treatment Equipment	\$0	\$7,000	Remains with special district	0	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	0	\$7,500	0	\$7,500
G8130.409	Treatment Sludge Hauling Servi	\$0	\$150,000	Remains with special district	0	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	0	\$3,600	0	\$3,600
G8130.413	Treatment Laboratory Service	\$0	\$3,500	Remains with special district	0	0	0	0	0	\$3,500	0	\$3,500
G8130.420	Treatment Janitorial Supplies	\$0	\$600	Remains with special district	0	0	0	0	0	\$600	0	\$600
G8130.421	Treatment Postage	\$0	\$300	Remains with special district	0	0	0	0	0	\$300	0	\$300
G8130.424	Treatment Travel & Training	\$0	\$200	Remains with special district	0	0	0	0	0	\$200	0	\$200
G8130.425	Treatment Clothing Allowance	\$0	\$640	Remains with special district	0	0	0	0	0	\$640	0	\$640
G8130.426	Treatment Telephone	\$0	\$825	Remains with special district	0	0	0	0	0	\$825	0	\$825
G8130.427	Treatment Electric Service	\$0	\$110,000	Remains with special district	0	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	0	\$8,000	0	\$8,000
G8130.429	Treatment Water Service	\$0	\$3,000	Remains with special district	0	0	0	0	0	\$3,000	0	\$3,000
G8130.437	Treatment Insurance	\$0	\$29,000	Remains with special district	0	0	0	0	0	\$29,000	0	\$29,000
G8130.454	Treatment Equipment Rental	\$0	\$200	Remains with special district	0	0	0	0	0	\$200	0	\$200
G8130.455	Treatment Uniform Rental	\$0	\$600	Remains with special district	0	0	0	0	0	\$600	0	\$600
G8130.460	Treatment Dues & Membership	\$0	\$150	Remains with special district	0	0	0	0	0	\$150	0	\$150
G8130.461	Treatment Advertising	\$0	\$0	Remains with special district	0	0	0	0	0	\$0	0	\$0
G8130.464	Treatment Vehicle Maintenance	\$0	\$300	Remains with special district	0	0	0	0	0	\$300	0	\$300
G8130.465	Treatment Equipment Mainteni	\$0	\$11,500	Remains with special district	0	0	0	0	0	\$11,500	0	\$11,500
G8130.470	Treatment Building Maintenan	\$0	\$600	Remains with special district	0	0	0	0	0	\$600	0	\$600
G8130.480	Treatment Special Services	\$0	\$6,635	Remains with special district	0	0	0	0	0	\$6,635	0	\$6,635
G8130.481	Treatment Misc. Supplies	\$0	\$400	Remains with special district	0	0	0	0	0	\$400	0	\$400
G8130.482	Treatment Laboratory Supplies	\$0	\$800	Remains with special district	0	0	0	0	0	\$800	0	\$800
G8130.488	Treatment Small Tools	\$0	\$600	Remains with special district	0	0	0	0	0	\$600	0	\$600
G8130.490	Treatment Office Supplies	\$0	\$400	Remains with special district	0	0	0	0	0	\$400	0	\$400
G8130.492	Treatment Gasoline	\$0	\$1,300	Remains with special district	\$0	\$0	\$0	\$0	\$0	\$1,300	\$0	\$1,300
TOTAL SEWAGE		\$27,400	\$757,161		\$0	\$0	\$0	\$0	\$0	\$784,561	\$0	\$784,561
SANITATION												
A8160.4	Sanitary Landfill	\$350	\$0	Unchanged	\$350	0	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	0	\$41,043
A8170.103	Street Cleaning Salaries O.T.	\$0	\$300	Becomes TOV DB Hway expense	0	0	0	\$300	0	0	0	\$300
A8170.104	Street Cleaning Salaries Longevi	\$0	\$1,100	Becomes TOV DB Hway expense	0	0	0	\$1,100	0	0	0	\$1,100
A8170.109	Street Cleaning Sick Time Incent	\$0	\$75	Becomes TOV DB Hway expense	0	0	0	\$75	0	0	0	\$75
A8170.2	Street Cleaning Equipment	\$0	\$0	Becomes TOV DB Hway expense	0	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	0	\$125
A8170.464	Street Cleaning Vehicle Mainte	\$0	\$3,700	Becomes TOV DB Hway expense	0	0	0	\$3,700	0	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	0	\$3,600
A8170.492	Street Cleaning Gasoline	\$0	\$2,550	Becomes TOV DB Hway expense	0	0	0	\$2,550	0	0	0	\$2,550
M8260.421	Trash Postage	\$0	\$625	Becomes refuse collection district for former village	0	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	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	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	0	\$20,000	0	\$20,000
M8260.498	Village Trash Charges	\$0	\$0	Unchanged	0	0	0	0	\$0	\$0	0	\$0
TOTAL SANITATION		\$350	\$239,118		\$350	\$0	\$0	\$52,493	\$0	\$186,625	\$0	\$239,468
WATER												
SW8310.1	Admin Personal Services	\$6,000	\$0	Remains with special district	0	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	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	\$0
F8310.104	Admin Salaries Longevity	\$0	\$941	Remains with special district	0	0	0	0	0	\$941	0	\$941
F8310.109	Admin Sick Leave Incentive Pay	\$0	\$600	Remains with special district	0	0	0	0	0	\$600	0	\$600
F8310.200	Admin Equipment	\$0	\$500	Remains with special district	0	0	0	0	0	\$500	0	\$500
F8310.421	Admin Postage	\$0	\$3,200	Remains with special district	0	0	0	0	0	\$3,200	0	\$3,200
F8310.424	Admin Travel & Training	\$0	\$250	Remains with special district	0	0	0	0	0	\$250	0	\$250
F8310.425	Admin Clothing Allowance	\$0	\$180	Remains with special district	0	0	0	0	0	\$180	0	\$180
F8310.461	Admin Advertising	\$0	\$0	Remains with special district	0	0	0	0	0	\$0	0	\$0
F8310.480	Admin Special Services	\$0	\$600	Remains with special district	0	0	0	0	0	\$600	0	\$600
F8310.485	Admin Bank Charges	\$0	\$1,200	Remains with special district	0	0	0	0	0	\$1,200	0	\$1,200
F8310.490	Admin Office Supplies	\$0	\$800	Remains with special district	0	0	0	0	0	\$800	0	\$800
F8330.101	Purification Salaries F.T.	\$0	\$129,137	Remains with special district	0	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	0	\$15,000	0	\$15,000
F8330.104	Purification Salaries Longevity	\$0	\$2,700	Remains with special district	0	0	0	0	0	\$2,700	0	\$2,700

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
F8330.109	Purification Sick Leave Incentive	\$0	\$325	Remains with special district	0	0	0	0	0	\$325	0	\$325
F8330.200	Purification Equipment	\$0	\$20,000	Remains with special district	0	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	0	\$4,000	0	\$4,000
F8330.420	Purification Janitorial Supplies	\$0	\$400	Remains with special district	0	0	0	0	0	\$400	0	\$400
F8330.421	Purification Postage	\$0	\$300	Remains with special district	0	0	0	0	0	\$300	0	\$300
F8330.424	Purification Travel	\$0	\$200	Remains with special district	0	0	0	0	0	\$200	0	\$200
F8330.425	Purification Clothing	\$0	\$575	Remains with special district	0	0	0	0	0	\$575	0	\$575
F8330.426	Purification Telephone	\$0	\$1,700	Remains with special district	0	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	0	\$92,000	0	\$92,000
F8330.428	Purification Gas Service	\$0	\$13,000	Remains with special district	0	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	0	\$85,950	0	\$85,950
F8330.437	Purification Insurance	\$0	\$30,500	Remains with special district	0	0	0	0	0	\$30,500	0	\$30,500
F8330.455	Purification Uniform Rental	\$0	\$450	Remains with special district	0	0	0	0	0	\$450	0	\$450
F8330.460	Purification Dues & Membership	\$0	\$200	Remains with special district	0	0	0	0	0	\$200	0	\$200
F8330.461	Purification Advertising	\$0	\$400	Remains with special district	0	0	0	0	0	\$400	0	\$400
F8330.464	Purification Vehicle Maintenance	\$0	\$250	Remains with special district	0	0	0	0	0	\$250	0	\$250
F8330.465	Purification Equipment Maintenance	\$0	\$9,000	Remains with special district	0	0	0	0	0	\$9,000	0	\$9,000
F8330.470	Purification Building Maintenance	\$0	\$1,000	Remains with special district	0	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	0	\$4,000	0	\$4,000
F8330.481	Purification Misc. Supplies	\$0	\$200	Remains with special district	0	0	0	0	0	\$200	0	\$200
F8330.488	Purification Small Tools	\$0	\$500	Remains with special district	0	0	0	0	0	\$500	0	\$500
F8330.490	Purification Office Supplies	\$0	\$300	Remains with special district	0	0	0	0	0	\$300	0	\$300
F8330.491	Purification Chemicals	\$0	\$49,000	Remains with special district	0	0	0	0	0	\$49,000	0	\$49,000
F8330.492	Purification Gasoline	\$0	\$2,000	Remains with special district	0	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	0	\$8,325	0	\$8,325
F8340.101	Transportation & Distribution S	\$0	\$126,262	Remains with special district	0	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	0	\$3,120	0	\$3,120
F8340.104	Transportation & Distribution S	\$0	\$2,600	Remains with special district	0	0	0	0	0	\$2,600	0	\$2,600
F8340.109	Transportation & Distribution S	\$0	\$750	Remains with special district	0	0	0	0	0	\$750	0	\$750
F8340.200	Transportation & Distribution E	\$0	\$8,700	Remains with special district	0	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	0	\$12,200	0	\$12,200
F8340.424	Transportation & Distribution T	\$0	\$140	Remains with special district	0	0	0	0	0	\$140	0	\$140
F8340.425	Transportation & Distribution C	\$0	\$1,275	Remains with special district	0	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	0	\$2,000	0	\$2,000
F8340.437	Transportation & Distribution I	\$0	\$3,200	Remains with special district	0	0	0	0	0	\$3,200	0	\$3,200
F8340.463	Transportation & Distribution C	\$0	\$250	Remains with special district	0	0	0	0	0	\$250	0	\$250
F8340.464	Transportation & Distribution V	\$0	\$8,000	Remains with special district	0	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	0	\$6,000	0	\$6,000
F8340.466	Transportation & Distribution V	\$0	\$1,650	Remains with special district	0	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	0	\$4,000	0	\$4,000
F8340.480	Transportation & Distribution S	\$0	\$150	Remains with special district	0	0	0	0	0	\$150	0	\$150
F8340.481	Transportation & Distribution I	\$0	\$300	Remains with special district	0	0	0	0	0	\$300	0	\$300
F8340.482	Transportation & Distribution V	\$0	\$3,000	Remains with special district	0	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	0	\$3,750	0	\$3,750
F8340.488	Transportation & Distribution S	\$0	\$250	Remains with special district	0	0	0	0	0	\$250	0	\$250
F8340.490	Transportation & Distribution O	\$0	\$100	Remains with special district	0	0	0	0	0	\$100	0	\$100
F8340.491	Transportation & Distribution C	\$0	\$500	Remains with special district	0	0	0	0	0	\$500	0	\$500
F8340.492	Transportation & Distribution G	\$0	\$12,300	Remains with special district	0	0	0	0	0	\$12,300	0	\$12,300
TOTAL WATER		\$18,200	\$747,230		\$0	\$0	\$0	\$0	\$0	\$765,430	\$0	\$765,430
COMMUNITY DEVELOPMENT/ Tree Maint. And Special Services												
A8560.465	Trees Equipment Maintenance	\$0	\$500	Becomes TOV expense.	0	0	\$500	0	0	0	0	\$500
A8560.480	Trees Special Services	\$0	\$7,000	Becomes TOV expense.	0	0	\$7,000	0	0	0	0	\$7,000
TOTAL COMMUNITY DEVELOPMENT		\$0	\$7,500		\$0	\$0	\$7,500	\$0	\$0	\$0	\$0	\$7,500
NATURAL RESOURCES - HydroElectric												
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 Allowance	\$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

POTSDAM OPTIONS CURRENT MODEL

DRAFT - as of 6/16/11
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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
TOTAL NATURAL RESOURCES -		\$0	\$95,622		\$0	\$0	\$0	\$0	\$0	\$95,622	\$0	\$95,622
SPECIAL SERVICES - CEMETERIES												
A8810.4	Cemeteries	\$2,000	\$0	Unchanged as town wide expense.	\$2,000	0	0	0	0	0	0	\$2,000
TOTAL SPECIAL SERVICES - CEM		\$2,000	\$0		\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
EMPLOYEE BENEFITS												
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
Sub-Total A Fund Benefit Exp.		\$146,510	\$1,421,150		\$1,371,249	\$0	\$0	\$0	\$0	\$0	\$131,805	\$1,503,054
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
Sub-Total Town TOV Benefit Ex		\$8,506	\$0		\$0	\$0	\$8,506	\$0	\$0	\$0	\$0	\$8,506
Hydro												
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
Sub-Total Hydro Benefit Exp.		\$0	\$31,953		\$0	\$0	\$0	\$0	\$0	\$31,953	\$0	\$31,953

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
	Sub-Total Town Wide Highway	\$171,135	\$0		\$0	\$171,135	\$0	\$0	\$0	\$0	\$0	\$171,135
DB9010.8	State Retirement	\$14,000	\$0	Unchanged	0	0	0	\$14,000				\$14,000
DB9030.8	Social Security	\$28,000	\$0	Unchanged	0	0	0	\$28,000				\$28,000
DB9045.8	Substance Testing	\$500	\$0	Unchanged	0	0	0	\$500				\$500
DB9050.8	Unemployment Insurance	\$0	\$0	Unchanged	0	0	0	\$0				\$0
DB9060.8	Hospital Insurance	\$92,134	\$0	Unchanged	0	0	0	\$92,134				\$92,134
DB9089.8	Compensated Absences	\$5,000	\$0	Unchanged	0	0	0	\$5,000				\$5,000
	Sub-Total TOV Highway Benefit	\$139,634	\$0		\$0	\$0	\$0	\$139,634	\$0	\$0	\$0	\$139,634
Water Benefits												
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
	Sub-Total Water Benefit Exp.	\$0	\$212,651		\$0	\$0	\$0	\$0	\$0	\$212,651	\$0	\$212,651
Sewer Benefits												
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
G9189.000	FSA Administration	\$0	\$75	Assigned to sewer district	0	0	0	0	0	\$75	0	\$75
	Sub-Total Sewer Benefit Exp.	\$0	\$220,623	Assigned to sewer district	\$0	\$0	\$0	\$0	\$0	\$220,623	\$0	\$220,623
	TOTAL EMPLOYEE BENEFITS	\$465,785	\$1,886,377		\$1,371,249	\$171,135	\$8,506	\$139,634	\$0	\$465,227	\$131,805	\$2,287,556
DEBT SERVICE												
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
	Sub-Total General Debt	\$32,189	\$64,378		\$0	\$0	\$96,567	\$0	\$0	\$0	\$0	\$96,567
Hydro												
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
	Sub-Total Hydro Debt	\$0	\$275,244		\$0	\$0	\$0	\$0	\$0	\$275,244	\$0	\$275,244
Water												
F9720.601	Plant Renovation Bonds - Principi	\$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
	Sub-Total Water Debt	\$0	\$225,776		\$0	\$0	\$0	\$0	\$0	\$225,776	0	\$225,776
Sewer												
G9710.601	Serial Bonds - Principal	\$0	\$250,000	Assigned to sewer district	0	0	0	0	0	\$250,000	0	\$250,000
	Sub-Total Sewer Debt	\$0	\$250,000		0	0	0	0	0	\$250,000	0	\$250,000
SS9720.6	Bond Repayment	\$1,000	\$0	Unchanged Town district expense.	0	0	0	0	0	\$1,000	0	\$1,000
SW9789.6	Capital Improv. Repayment	\$4,155	\$0	Unchanged Town district expense.	0	0	0	0	0	\$4,155	0	\$4,155
	TOTAL DEBT SERVICE	\$37,344	\$815,398		\$0	\$0	\$96,567	\$0	\$0	\$756,175	\$0	\$852,742
INTERFUND TRANSFERS												
DA9950.9	Capital Project Fund	\$14,000	\$0	Unchanged town wide highway expense.	\$0	\$14,000	0	0	0	0	0	\$14,000
C9950.901	Transfer to General Fund	\$0	\$100,000	Assigned to 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
	TOTAL INTERFUND TRANSFERS	\$14,000	\$122,000		\$8,000	\$14,000	\$0	\$0	\$0	\$110,000	\$4,000	\$136,000

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TOTAL EXPENDITURES		\$3,108,106	\$9,018,222		\$4,221,235	\$728,935	\$995,020	\$1,600,416	\$435,000	\$3,335,875	\$636,173	\$11,952,654

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

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
TOTAL REAL PROPERTY TAXES /		\$685	\$32,000		\$32,685	\$0	\$0	\$0	\$0	\$0	\$0	\$32,685
NON PROPERTY TAXES												
A1120.000	Sales Tax	\$0	\$1,125,000	Becomes TOV B Fund revenue	0	0	\$1,125,000	0	0	0	0	\$1,125,000
DB1120	County Sales Tax	\$543,200	\$0	Unchanged	0	0	0	\$543,200	0	0	0	\$543,200
A1130.000	Utility Tax	\$0	\$130,000	Removed - Town ineligible to recv	0	0	0	0	0	0	0	\$0
A1170.000	Franchise Fees	\$0	\$70,000	Becomes TOV B Fund revenue	\$0	0	\$70,000	0	0	0	0	\$70,000
B1170	Cable Franchise Fee	\$50,000	\$0	Unchanged	0	0	\$50,000	0	0	0	0	\$50,000
TOTAL NON PROPERTY TAXES		\$593,200	\$1,325,000		\$0	\$0	\$1,245,000	\$543,200	\$0	\$0	\$0	\$1,788,200
GENERAL GOVERNMENT												
A1232	Tax Collector Fees	\$17,000	\$0	Unchanged	\$17,000	0	0	0	0	0	0	\$17,000
A1255	Town Clerk Fees	\$5,000	\$150	Unchanged; Village portion town wide	\$5,150	0	0	0	0	0	0	\$5,150
TOTAL GENERAL GOVERNMENT		\$22,000	\$150		\$22,150	\$0	\$0	\$0	\$0	\$0	\$0	\$22,150
PUBLIC SAFETY												
A1520.000	Police Fees	\$0	\$300	Becomes TOV B Fund revenue	0	0	\$300	0	0	0	0	\$300
A1550	Dog Impoundment Fees	\$1,000	\$0	Unchanged	\$1,000	0	0	0	0	0	0	\$1,000
TOTAL PUBLIC SAFETY		\$1,000	\$300		\$1,000	\$0	\$300	\$0	\$0	\$0	\$0	\$1,300
HEALTH												
A1601.000	Health Fees	\$0	\$14,000	Becomes town wide revenue	\$14,000	0	\$0	0	0	0	0	\$14,000
TOTAL HEALTH		\$0	\$14,000		\$14,000	\$0	\$0	\$0	\$0	\$0	\$0	\$14,000
TRANSPORTATION												
A1710.000	Public Works Fees	\$0	\$500	Becomes TOV DB Hwy revenue	0	0	0	\$500	0	0	0	\$500
A1720.000	Mowing Fees	\$0	\$700	Becomes TOV DB Hwy revenue	0	0	0	\$700	0	0	0	\$700
A1741.000	Parking Meters	\$0	\$29,000	Becomes TOV DB Hwy revenue	0	0	0	\$29,000	0	0	0	\$29,000
A1770.000	Airport (Hangars)	\$0	\$9,000	Becomes town wide revenue	\$9,000	0	\$0	0	0	0	0	\$9,000
A1770.001	Airport Landing Fees	\$0	\$3,400	Becomes town wide revenue	\$3,400	0	\$0	0	0	0	0	\$3,400
A1770.003	Airport Fuel Sales	\$0	\$60,000	Becomes town wide revenue	\$60,000	0	\$0	0	0	0	0	\$60,000
TOTAL TRANSPORTATION		\$0	\$102,600		\$72,400	\$0	\$0	\$30,200	\$0	\$0	\$0	\$102,600
CULTURE AND RECREATION												
A2001.000	Parks & Recreation	\$0	\$105,000	Becomes TOV B Fund revenue	0	0	\$105,000	0	0	0	0	\$105,000
A2001.001	Recreation - Other Programs	\$0	\$7,500	Becomes TOV B Fund revenue	0	0	\$7,500	0	0	0	0	\$7,500
A2001.002	Recreation-Concession	\$0	\$3,500	Becomes TOV B Fund revenue	0	0	\$3,500	0	0	0	0	\$3,500
A2001.003	Recreation- Events	\$0	\$3,500	Becomes TOV B Fund revenue	0	0	\$3,500	0	0	0	0	\$3,500
A2090.000	Museum Earnings	\$0	\$1,200	Becomes TOV B Fund revenue	0	0	\$1,200	0	0	0	0	\$1,200
TOTAL CULTURE AND RECREAT		\$0	\$120,700		\$0	\$0	\$120,700	\$0	\$0	\$0	\$0	\$120,700
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
	TOTAL HOME AND COMMUNIT	\$11,200	\$3,269,056		\$0	\$0	\$5,000	\$0	\$0	\$3,275,256	\$0	\$3,280,256
EDUCATION												
A2229.000	Other Gen Sve - STOP DWI	\$0	\$250	Becomes town wide revenue	\$250	0	0	0	0	0	0	\$250
A2230.000	Other Service - Police	\$0	\$1,500	Becomes TOV B Fund revenue	0	0	\$1,500	0	0	0	0	\$1,500
	TOTAL EDUCATION	\$0	\$1,750		\$250	\$0	\$1,500	\$0	\$0	\$0	\$0	\$1,750
TRANSPORTATION												
A2301.000	Sidewalk Reimbursements	\$0	\$6,000	Becomes TOV DB Hway revenue	0	0	0	\$6,000				\$6,000
A2302.000	Snow Charges - Other Gov'ts	\$0	\$95,000	Becomes TOV DB Hway revenue	0	0	0	\$95,000				\$95,000
	TOTAL TRANSPORTATION	\$0	\$101,000		\$0	\$0	\$0	\$101,000	\$0	\$0	\$0	\$101,000
CULTURE AND RECREATION												
A2352.000	Town Aid for Museum	\$0	\$13,800	Becomes TOV B Fund revenue	\$0	0	\$13,800	0	0	0	0	\$13,800
A2353.000	Town - Joint Recreation	\$0	\$152,180	Becomes TOV B Fund revenue	0	0	\$152,180	0	0	0	0	\$152,180
A2353.001	Town- Arena Debt Service	\$0	\$32,189	Becomes TOV B Fund revenue	0	0	\$32,189	0	0	0	0	\$32,189
A2354.000	Recreation-Other Towns	\$0	\$8,000	Becomes TOV B Fund revenue	0	0	\$8,000	0	0	0	0	\$8,000
	TOTAL CULTURE AND RECREAT	\$0	\$206,169		\$0	\$0	\$206,169	\$0	\$0	\$0	\$0	\$206,169
HOME AND COMMUNITY SERVICES												
A2389.000	Services for Comm. Develop.	\$0	\$200,000	Becomes town wide revenue	\$200,000	0	0	0	0	0	0	\$200,000
	TOTAL HOME AND COMMUNIT	\$0	\$200,000		\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
USE OF MONEY AND PROPERTY												
A2401	Interest & Earnings	\$10,032	\$15,000	Unchanged; Village portion town wide	\$25,032	0	0	0	0	0	0	\$25,032
B2401	Class Interest	\$1,650	\$0	Unchanged	0	0	\$1,650	0	0	0	0	\$1,650
C2401.000	Interest on Earnings	\$0	\$3,000	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
	TOTAL USE OF MONEY AND PR	\$15,794	\$74,002		\$37,607	\$2,010	\$43,150	\$2,010	\$0	\$5,019	\$0	\$89,796
LICENSES AND PERMITS												
A2540	Bingo Fees	\$1,800	\$0	Unchanged	\$1,800	0	0	0	0	0	0	\$1,800
A2544	Dog Licenses	\$4,500	\$0	Unchanged	\$4,500	0	0	0	0	0	0	\$4,500
A2545.000	Licenses & Permits	\$0	\$300	Becomes TOV B Fund revenue	0	0	\$300	0	0	0	0	\$300
A2590.000	Building Permits	\$0	\$45,000	Becomes TOV B Fund revenue	0	0	\$45,000	0	0	0	0	\$45,000
A2590.001	Rental Inspection Fees	\$0	\$13,000	Becomes TOV B Fund revenue	0	0	\$13,000	0	0	0	0	\$13,000
A2590.002	Fire Inspections-CEO	\$0	\$3,000	Becomes TOV B Fund revenue	0	0	\$3,000	0	0	0	0	\$3,000
	TOTAL LICENSES AND PERMITS	\$6,300	\$61,300		\$6,300	\$0	\$61,300	\$0	\$0	\$0	\$0	\$67,600
FINES AND FORFEITURES												
A2610	Justice Court Fees	\$57,000	\$125,000	Unchanged; Village portion becomes town wide revenue	\$182,000	0	0	0	0	0	0	\$182,000
A2610.001	Clerks Fee - Tow Bills	\$0	\$300	Becomes TOV B Fund revenue	0	\$300	0	0	0	0	0	\$300
	TOTAL FINES AND FORFEITURE	\$57,000	\$125,300		\$182,000	\$300	\$0	\$0	\$0	\$0	\$0	\$182,300
SALES OF PROPERTY AND COMPENSATION FOR LOSS												
A2650.000	Sale of Scrap	\$0	\$500	Becomes town wide revenue	\$500	0	0	0	0	0	0	\$500
F2650.000	Sale of Scrap	\$0	\$750	Water district revenue	0	0	0	0	0	\$750	0	\$750
A2655.000	Minor Sales	\$0	\$500	Becomes town wide revenue	\$500	0	0	0	0	0	0	\$500
F2655.000	Minor Sales	\$0	\$1,500	Water district revenue	0	0	0	0	0	\$1,500	0	\$1,500
G2655.000	Minor Sales	\$0	\$8,750	Sewer district revenue	0	0	0	0	0	\$8,750	0	\$8,750
A2665.000	Sale of Equipment	\$0	\$15,000	Becomes town wide revenue	\$15,000	0	0	0	0	0	0	\$15,000
	TOTAL SALES OF PROPERTY AN	\$0	\$27,000		\$16,000	\$0	\$0	\$0	\$0	\$11,000	\$0	\$27,000
MISCELLANEOUS												
A2701	County Dog Surplus Prior Year	\$1,100	\$0	Unchanged	\$1,100	0	0	0	0	0	0	\$1,100
A2704.001	Electrical Charge - Gazebo	\$0	\$200	Becomes town wide revenue	0	0	0	0	0	0	0	\$200
A2705	Gifts & Donations Clarkson Colli	\$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

DRAFT - as of 6/16/11
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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
	TOTAL MISCELLANEOUS	\$5,500	\$31,300		\$36,400	\$0	\$400	\$0	\$0	\$0	\$0	\$36,800
STATE AID												
A3001	State Revenue Sharing	\$120,000	\$121,492	Unchanged; Village portion becomes town wide revenue	\$241,492	0	0	0	0	0	0	\$241,492
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 Hwy 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		\$25,000	Becomes town wide revenue	\$25,000	0	0	0	0	0	0	\$25,000
A4	Code Compliance Grant	\$0	\$13,500	Becomes TOV B Fund revenue	0	0	\$13,500	0	0	0	0	\$13,500
	TOTAL STATE AID	\$650,000	\$282,694		\$408,560	\$0	\$253,500	\$270,634	\$0	\$0	\$0	\$932,694
INTERFUND TRANSFERS												
A5031.004	Interfund from Hydro	\$0	\$100,000	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
	TOTAL INTERFUND TRANSFERS	\$357,270	\$380,000		\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$100,000
	TOTAL REVENUES (Excluding Gen. Property Tax & Fund Balances. Does include interfund from Hydro (Line 940))	\$1,362,679	\$6,074,321		\$1,029,352	\$2,310	\$1,937,019	\$947,044	\$0	\$3,391,275	\$0	\$7,307,000
										Reduction of Gross Utilities Receipt		\$130,000
										Total w/GURT		\$7,437,000
										Current Rev. Combined		\$7,437,000
										Quality Check of Difference		\$0
TOTAL EXPENSES - REVENUES (excluding property tax and fund balance)												
		\$1,745,427	\$2,943,901		\$3,191,883	\$726,625	-\$941,999	\$653,372	\$435,000	-\$55,400	\$636,173	\$4,645,654

Could be DA or DB