

Options Report Town and Village of Edwards

September, 2010

FINAL

Prepared for:
Village/Town Dissolution Study Committee

This document was prepared with funds provided by the New York State Department of State under the Local Government Efficiency Grant Program – Contract No. T-088832

Prepared By:
Charles Zettek Jr., Project Director
Vicki Brown, Project Manager

1 South Washington Street
Suite 400
Rochester, NY 14614
585.325.6360

90 State Street
Suite 1436
Albany, NY 12207
518.432.9428

www.cgr.org

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INTRODUCTION

This report identifies and evaluates viable alternatives for delivering Village services and functions in the event the Village of Edwards dissolves. It builds upon the earlier “What Exists Report” for the Town and Village. The Committee was assisted by the Center for Governmental Research (CGR), the study consultant, in developing this “Options Report.”

We note that we do not focus on shared services as a viable alternative for streamlining services in the Edwards community and reducing the overall taxpayer burden, because the Village’s services are extremely limited, as detailed in the previous report.

The Town is already providing the following services for the entire community: assessor, court, vital records, dog control, and historian. In addition, the Town already receives funding from the Village to provide highway/DPW services within Village boundaries. Recently, the Village outsourced water and sewer plant operations to the Development Authority of the North County (DANC).¹ As a result, the only significant services now provided by Village employees are administration, water billing, sewer billing, and code enforcement, with code enforcement having a very minimal impact on Village tax bills.

Since we believe there are no significant savings that can be achieved via additional service sharing, the remainder of this Options Report focuses on the potential dissolution of the Village. Elected officials anticipate putting the issue of dissolution before Village voters on March 15, 2011.² If voters approve dissolution, the remaining Village services will either be picked up by the Town or eliminated. If approved, dissolution would not take effect until December 31, 2012.

Definitions

Some definitions are listed below in order to provide a common understanding of key terms used in this report:

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

¹ The Town of Edwards does not provide water and sewer services.

² Under NYS law, only Village voters can determine whether to dissolve their Village.

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 Village), while the TOV consists only of the property outside the Village³

AIM – New York State unrestricted aid, known as Aid and Incentives to Municipalities

NEW AIM Incentives – additional state AIM funding for consolidating governments (but not for shared services)

Cost Savings – money saved due to reducing expenses

Cost Shift – costs remain but who pays shifts

WHAT WOULD HAPPEN TO WATER, SEWER, STREET LIGHTING COSTS IF THE VILLAGE DISSOLVED?

If the Village dissolves, water users will pay for water expenses, and sewer users for sewer expenses. Water and sewer service costs will be paid for by users within newly formed Water and Sewer districts within the Town of Edwards. The Town Board will be the board for each of these districts. Water and sewer rates and costs will not be affected by dissolution.

Village street lighting expenses will be included in a new special street lighting district and the costs of street lighting will be the responsibility of taxpayers whose properties are inside the boundaries of the current Village of Edwards. The Town Board will be the board for the new street lighting district.

³ CGR Note: When referring to the term “Town” in the context of tax bills in this report, the term “Town” encompasses all Townwide general, Townwide highway, and Library taxes. When referring to TOV in the context of tax bills, the term TOV encompasses “Part Town” and “Highway” taxes that appear on Town tax bills.

A Note About Storm Sewer Costs

The Village storm sewer system would become a Townwide responsibility and budgeted as part of Highway expenditures. Grants are available to rural communities to help cover storm sewer upgrade costs, and the study consultant has provided information to Village and Town elected officials that will be useful in pursuing such a grant.

HOW WOULD DISSOLUTION AFFECT THE TAX LEVY?

The current tax levy is \$46,977 for the Village and \$519,074 for the Town—for a combined tax levy of \$566,051.

Dissolving the Village will result in one tax levy instead of three (Village, Town, TOV), and reduce the amount of overall tax dollars that need to be raised.

Based on the 2010-11 Village budget and the 2010 Town budget, and CGR's assumptions per our interviews, previous report and subsequent analysis, the following costs savings would occur if Village residents approve dissolution. (Note: CGR explains in a later section that cost savings for several bulleted items below will occur whether or not dissolution is approved).

What Would Change?

Gross cost savings total \$80,012. The savings result from eliminating the following:

- Salaries for the Village mayor and two trustees (\$6,700)
- A portion of the salary for the Village Clerk-Treasurer (\$2,500)
- Associated benefits for the Village employees (\$2,312)
- 50% of contractual expenses associated with the Village Clerk-Treasurer's office (\$2,500)
- Insurance expenses associated only with the Village (\$2,000)
- Municipal association dues (\$1,000)
- Workmen's compensation (\$2,500)
- Main Street Paving project expense (\$30,850)
- Restore NY grant-related expense (\$8,900)

- Dollars budgeted to reimburse the Town for maintaining water and sewer operations in the Village (\$10,200)
- Village election expenses (\$300)
- Village contribution to the senior citizens club (\$250)
- Village street lighting expenditures become the responsibility of a new special district (\$10,000)

In addition, dissolution would result in two specific revenues being eliminated – the Gross Utilities Tax revenue (\$2,500) and, CGR assumes, a refund of prior year expenditures (\$449). (Note: In New York, villages but not towns can levy gross utilities taxes). After accounting for these losses in revenue, the net total savings due to dissolution is \$77,063.

Adjustments Due to One-Time Savings

We note that three items bulleted above are one-time savings and should not be considered part of the long-term savings due to dissolving the Village. Taken together, the three items total \$49,950. They include: a) \$8,900 for Restore NY, which is a one-time expense linked to a grant the Village received and expended in prior budget years); b) \$30,850 that will be paid off in June 2011 when the Village pays its final bond anticipation note for debt on the Main Street paving project; and c) \$10,200 that will no longer be budgeted to reimburse the Town for maintaining water and sewer operations in the Village, since these operations are now maintained by DANC. Accounting for these one-time reductions, CGR calculates there would be a post-dissolution combined levy of \$538,938, based on current budgets.

WHAT ABOUT INCENTIVES NYS PROVIDES WHEN TWO LOCAL GOVERNMENTS CONSOLIDATE?

Current state legislation provides a new AIM incentive, based on a prescribed formula (15% of the combined property tax levy), when local governments consolidate. If the Village dissolves and all operations merge in the Town of Edwards, the community will receive additional AIM (“new AIM”) funding of \$84,908. This will lower the total amount of taxes that need to be raised in the community.

Adding the new AIM of \$84,908 to current AIM (\$7,225 for the Village and \$6,522 for the Town) results in total AIM funding for the first year following dissolution of \$98,655. This is an annual funding stream, and

current state legislation has this as an on-going annual appropriation. Thus, future increases are, under legislation now in effect, to be based upon the new AIM base of \$98,655, instead of the current AIM base of \$13,747.

CGR analysis shows that, based on current budgets, the post-dissolution tax levy for the year following dissolution, assuming receipt of New AIM, would be \$454,030, per Table 1 below.

TABLE 1

Post-Dissolution Tax Levy Calculation	
T&V Combined Tax Levy	\$ 566,051
<i>Impact of Dissolution</i>	<i>\$ (77,063)</i>
<i>Less One-Time Savings</i>	<i>\$ 49,950</i>
Post-Dissolution Levy (no New AIM)	\$ 538,938
<i>Impact of AIM increase</i>	<i>\$ (84,908)</i>
Post-Dissolution Levy (with New AIM)	\$ 454,030

Sources: Village and Town tax bills, CGR analysis

Note to the table: Per CGR contract with the Village, CGR shows the tax levy both with and without the AIM incentive.

WHAT IMPACT WOULD DISSOLUTION HAVE ON TAXES?

Currently the Village has a TAV of about \$7.7 million and the Town-outside- Village (TOV) has a TAV of nearly \$44.6 million. Future taxes will be levied on the combined Townwide TAV of \$52.3 million, with actual numbers shown below in Table 2.

TABLE 2

Taxable Assessed Values - FY2010	
Village	\$ 7,706,502
TOV	\$ 44,585,924
TOTAL (Townwide)	\$ 52,292,426

Source: St. Lawrence County Real Property Office

In the Table 3 below, CGR shows existing tax rates for Village and TOV taxpayers. Currently, a Village taxpayer pays County, Town, Village and

Fire taxes.⁴ TOV residents pay County, Town, TOV⁵, and Fire taxes. (TOV taxpayers in Talcville also pay a special street lighting tax of \$1.97 per \$1,000.) The total tax rate per \$1,000 of assessed value is currently \$24.17 for a Village taxpayer and \$20.41 for a TOV taxpayer (\$22.38 for Talcville taxpayers who also pay street lighting taxes).

TABLE 3

Current Tax Rates per \$1000 AV for a Village and TOV Taxpayer		
	VILLAGE	TOV
County ⁽¹⁾	\$8.99	\$8.99
Townwide ⁽²⁾	\$8.13	\$8.13
Village	\$6.00	-
TOV ⁽³⁾	-	\$2.24
Fire District	\$1.05	\$1.05
TOTAL	\$24.17	\$20.41

Source: St. Lawrence County Real Property Office

Notes to the table:

(1)includes County tax of \$8.175 and County chargebacks of \$0.814

(2)includes Library tax for Edwards Hepburn Library

(3)includes General TOV tax of \$0.082 and Highway TOV tax of \$2.155

⁴ Since school taxes are not impacted by Village dissolution, we do not address them in this report.

⁵ TOV taxes are for services provided to TOV residents, primarily for Town highway services.

Tax Impact of Dissolution – With & Without New AIM Incentive

Upon dissolution, the two municipalities become a single taxing entity, thus there would be no separately stated Village and TOV tax rates. Using 2010 budget information,⁶ the post-dissolution tax levy would be \$538,938 as calculated above (*see Table 1*), which – when spread out over the combined Townwide TAV of \$52 million – would result in a new Town tax rate of \$10.31 per \$1,000 of assessed value.⁷ The reduction in spending reduces the total tax bill to \$21.64 for the current Village taxpayer (equating to a savings of \$2.53 per \$1,000). The tax bill for the current TOV taxpayer decreases slightly to \$20.35 (equating to a savings of six cents per \$1,000). The tables below show projected tax rates both without new AIM (Table 4) and with new AIM (Table 5).

TABLE 4

Projected Tax Rates per \$1000 AV (no AIM incentive used toward property taxes)		
	VILLAGE	TOV
County⁽¹⁾	\$8.99	\$8.99
Townwide⁽²⁾	\$10.31	\$10.31
Village	-	-
TOV	-	-
Fire District	\$1.05	\$1.05
Lighting District⁽³⁾	\$1.30	-
TOTAL	\$21.64	\$20.35

Sources: County Real Property and CGR Analysis

Notes to the table:

(1) includes County tax of \$8.175 and County chargebacks of \$0.814

(2) includes Library tax and former TOV and Highway TOV taxes

(3) Lighting District = the new special lighting district within the boundaries of the current Village

Taking into account the \$84,908 in new AIM funding, the result is a further reduction of the Town tax to \$8.68 per \$1,000 of assessed value,

⁶ 2010-11 for the Village; 2010 for the Town

⁷ Actual tax rates in 2012 (the first year of Village dissolution) will depend on the factors that affect all Town and Village costs in 2012, which cannot be reasonably projected at this time.

assuming all AIM was used for property tax reduction.⁸ This additional incentive leads to total tax bills of \$18.72 for current Village taxpayers and \$20.02 for current TOV taxpayers, as shown below in Table 5.

TABLE 5

Projected Tax Rates per \$1000 AV (100% of AIM incentive used toward property taxes)		
	VILLAGE	TOV
County⁽¹⁾	\$8.99	\$8.99
Townwide⁽²⁾	\$8.68	\$8.68
Village	-	-
TOV	-	-
Fire District	\$1.05	\$1.05
Lighting District⁽³⁾	\$1.30	-
TOTAL	\$20.02	\$18.72

Sources: St. Lawrence County Real Property Office, CGR Analysis

Notes to the table:

(1) includes County tax of \$8.175 and County chargebacks of \$0.814

(2) includes Library tax, and former TOV and Highway TOV taxes

(3) Lighting District = the new special lighting district within the boundaries of the current Village

CGR points out that the projections in Tables 4 and 5 are based on current budgets for the Town and Village, and actual tax rates may be different from projections based upon variables that cannot be reasonably projected at this time.

⁸ Although the Town and Village have fund balances, neither municipality budgets for contingencies in annual budgets. Thus, another option is to use the AIM incentive funds to help build a small contingency reserve for the community.

APPENDIX A – IMPACT ON EXPENDITURES IF THE VILLAGE DISSOLVES

Village of Edwards - Functional Crosswalk (Expenditures)

APPENDIX A

Service/Category	Budget Code	Current Expenditure	CGR Assumption	Fiscal Impact on Town of CGR Assumption	Projected Expenditure by the Town After CGR Assumption
GENERAL EXPENDITURES					
Legislative					
TRUSTEES SALARY	A1010.1	\$4,000	Remove	(\$4,000)	\$0
TOTAL Legislative		\$4,000		(\$4,000)	\$0
Executive					
PERSONAL SERVICE	A1210.1	\$2,700	Remove	(\$2,700)	\$0
TOTAL Executive		\$2,700		(\$2,700)	\$0
Finance					
PERSONAL SERVICE	A1325.1	\$11,150	Remove \$2,500	(\$2,500)	\$8,650
CONTRACTUAL	A1325.4	\$5,000	Remove 50%	(\$2,500)	\$2,500
TOTAL Finance		\$16,150		(\$5,000)	\$11,150
Municipal Staff					
LEGAL CONTRACTUAL	A1420.4	\$1,500	Carry over	\$0	\$1,500
ELECTIONS CONTRAC	A1450.4	\$300	Remove	(\$300)	\$0
TOTAL Municipal Staff		\$1,800		(\$300)	\$1,500
Special Items					
UNALLOCATED INSURANCE	A1910.4	\$7,000	Carry over approx. \$5k (per agent's est.)	(\$2,000)	\$5,000
ASSOCIATION DUES	A1920.4	\$1,000	Remove	(\$1,000)	\$0
OTHER GENERAL GOV'T SUPPORT	A1989.4	\$20,200	Remove \$10,200 (one-time expense; DANC)	(\$10,200)	\$10,000
TOTAL Special Items		\$28,200		(\$13,200)	\$15,000
Other Public Safety					
PERSONAL SERVICE	A3620.1	\$2,000	Carry over	\$0	\$2,000
SAFETY PROGRAM CONTRACTUAL	A3620.4	\$500	Carry over	\$0	\$500
TOTAL Other Public Safety		\$2,500		\$0	\$2,500
Highway					
CONTRACTUAL	A5110.4	\$13,475	Carry over	\$0	\$13,475
HIGHWAY LIGHTS	A5182.4	\$10,000	Becomes part of new special district	(\$10,000)	\$0
TOTAL Highway		\$23,475		(\$10,000)	\$13,475
Economic Opportunity and Development					
SENIORS CONTRACT	A6772.4	\$250	Remove	(\$250)	\$0
TOTAL Economic Opportunity and Development		\$250		(\$250)	\$0
Recreation					
JOINT YOUTH PROGRAM CONTRACTUAL	A7320.4	\$4,500	Carry over	\$0	\$4,500
TOTAL Recreation		\$4,500		\$0	\$4,500
Culture					
CELEBRATIONS CONTRACTUAL	A7550.4	\$1,000	Carry over	\$0	\$1,000
TOTAL Culture		\$1,000		\$0	\$1,000

Village of Edwards - Functional Crosswalk (Expenditures)

APPENDIX A

Service/Category	Budget Code	Current Expenditure	CGR Assumption	Fiscal Impact on Town of CGR Assumption	Projected Expenditure by the Town After CGR Assumption
REFUSE/GARBAGE					
CONTRACT	A8140.4	\$750	Carry over	\$0	\$750
TOTAL REFUSE/GARBAGE		\$750		\$0	\$750
Community Environment					
CONTRACTUAL-TREE	A8560.4	\$1,000	Carry over	\$0	\$1,000
RESTORE NY	A8668.0	\$8,900	Remove (one-time expense)	(\$8,900)	\$0
TOTAL Community Development		\$9,900		(\$8,900)	\$1,000
Employee Benefits					
EMPLOYEE BENEFITS STATE RETIREMENT	A9010.8	\$2,500	Carry over \$1,000	(\$1,500)	\$1,000
SOCIAL SECURITY	A9030.8	\$1,600	Carry over \$788	(\$812)	\$788
WORKMEN'S COMP.	A9040.8	\$2,500	Remove	(\$2,500)	\$0
TOTAL Employee Benefits		\$6,600		(\$4,812)	\$1,788
Debt Service					
MAIN ST. PAVING	A9785.6	\$29,250	Remove (paid off next year)	(\$29,250)	\$0
MAIN ST. PAVING	A9785.7	\$1,600	Remove (paid off next year)	(\$1,600)	\$0
TOTAL Debt Service		\$30,850		(\$30,850)	\$0
TOTAL GENERAL EXPENDITURES		\$132,675		(\$80,012)	\$52,663
WATER EXPENDITURES					
Special Items					
CONTRACTUAL	FX1920.4	\$225	Carry over to Water Fund	\$0	\$225
TN OF EDWARDS/DANC	FX1989.4	\$17,000	Carry over to Water Fund	\$0	\$17,000
CONTINGENCY	FX1990.4	\$15,000	Carry over to Water Fund	\$0	\$15,000
TOTAL Special Items		\$32,225		\$0	\$32,225
Water					
CONTRACTUAL	FX8310.4	\$1,075	Carry over to Water Fund	\$0	\$1,075
EQUIPMENT	FX8320.2	\$2,700	Carry over to Water Fund	\$0	\$2,700
CONTRACTUAL	FX8320.4	\$15,000	Carry over to Water Fund	\$0	\$15,000
EQUIPMENT	FX8340.2	\$200	Carry over to Water Fund	\$0	\$200
CONTRACTUAL	FX8340.4	\$1,200	Carry over to Water Fund	\$0	\$1,200
TOTAL Water		\$20,175		\$0	\$20,175
Debt Service					
NYSEFC 9TH 02/25/2011	FX9710.6	\$17,000	Carry over to Water Fund	\$0	\$17,000
TOTAL Debt Service		\$17,000		\$0	\$17,000
Interfund Transfers					
GENERAL FUND TRANSFER	FX9901.9	\$3,600	Carry over to Water Fund	\$0	\$3,600
TOTAL Interfund Transfers		\$3,600		\$0	\$3,600
TOTAL WATER EXPENDITURES		\$73,000		\$0	\$73,000

Village of Edwards - Functional Crosswalk (Expenditures)

APPENDIX A

Service/Category	Budget Code	Current Expenditure	CGR Assumption	Fiscal Impact on Town of CGR Assumption	Projected Expenditure by the Town After CGR Assumption
SEWER EXPENDITURES					
Special Items					
TN OF EDWARDS/DANC CONTRACTUAL	G1989.4	\$17,000	Carry over to Sewer Fund	\$0	\$17,000
TOTAL Special Items		\$17,000		\$0	\$17,000
Sewage					
ADMINISTRATION CONTRACTUAL	G8110.4	\$1,000	Carry over to Sewer Fund	\$0	\$1,000
SANITARY SEWER CONTRACTUAL	G8120.4	\$500	Carry over to Sewer Fund	\$0	\$500
TREATMENT & DISPOSAL CONTRACTUAL	G8130.4	\$16,425	Carry over to Sewer Fund	\$0	\$16,425
TOTAL Sewage		\$17,925		\$0	\$17,925
Debt Service					
DEBT PRINCIPAL	G9710.6	\$14,100	Carry over to Sewer Fund	\$0	\$14,100
DEBT INTEREST	G9710.7	\$20,900	Carry over to Sewer Fund	\$0	\$20,900
TOTAL Debt Service		\$35,000		\$0	\$35,000
Interfund Transfers					
OTHER FUND TRANSFER GENERAL FUND	G9901.9	\$3,600	Carry over to Sewer Fund	\$0	\$3,600
TOTAL Interfund Transfers		\$3,600		\$0	\$3,600
TOTAL SEWER EXPENDITURES		\$73,525		\$0	\$73,525
Total General Fund Expenditures		\$132,675		(\$80,012)	\$52,663
Total Water Expenditures		\$73,000		\$0	\$73,000
Total Sewer Expenditures		\$73,525		\$0	\$73,525
Grand Total Expenditures		\$279,200		(\$80,012)	\$199,188

APPENDIX B – IMPACT ON REVENUES IF THE VILLAGE DISSOLVES

Village of Edwards - Functional Crosswalk (Revenues)

APPENDIX B

Service/Category	Budget Code	Current Revenue	CGR Assumption	Fiscal Impact of CGR Assumption	Projected Expenditure by the Town After CGR Assumption
REVENUES GENERAL					
Real Property Taxes and Tax Items					
REAL PROPERTY TAXES	A1001	\$46,977	Carry over	\$0	\$46,977
REAL PROPERTY: P.I.L.O.T.	A1081	\$350	Carry over	\$0	\$350
INT/ PEN/ TAX	A1090	\$599	Carry over	\$0	\$599
TOTAL Real Property Taxes and Tax Items		\$47,926		\$0	\$47,926
Non Property Taxes					
SALES TAX	A1120	\$40,000	Carry over	\$0	\$40,000
UTILITIES TAX	A1130	\$2,500	Remove	(\$2,500)	\$0
TOTAL Non Property Taxes		\$42,500		(\$2,500)	\$40,000
Culture and Recreation					
YOUTH RECREATION OTHER GOV.	A2350	\$750	Carry over	\$0	\$750
TOTAL Culture and Recreation		\$750		\$0	\$750
Use of Money and Property					
EARNED INTEREST	A2401	\$15	Carry over	\$0	\$15
RENTAL OF PROPERTY	A2410	\$10	Carry over	\$0	\$10
TOTAL Use of Money and Property		\$25		\$0	\$25
Licenses and Permits					
BUILDING PERMITS	A2590	\$300	Carry over	\$0	\$300
TOTAL Licenses and Permits		\$300		\$0	\$300
Miscellaneous					
REFUND- PRIOR YEAR EXP.	A2701	\$449	Remove	(\$449)	\$0
TOTAL Miscellaneous		\$449		(\$449)	\$0
General Government					
GENERAL PURPOSE	A3001	\$7,225	Carry over	\$0	\$7,225
MORTGAGE TAX	A3005	\$900	Carry over	\$0	\$900
TOTAL General Government		\$8,125		\$0	\$8,125
Transportation					
C.H.I.P.	A3501	\$13,000	Carry over	\$0	\$13,000
TOTAL Transportation		\$13,000		\$0	\$13,000

Village of Edwards - Functional Crosswalk (Revenues)

APPENDIX B

Service/Category	Budget Code	Current Revenue	CGR Assumption	Fiscal Impact of CGR Assumption	Projected Expenditure by the Town After CGR Assumption
Culture and Recreation					
JOINT YOUTH	A3820	\$200	Carry over	\$0	\$200
TOTAL Culture and Recreation		\$200		\$0	\$200
Interfund Transfers					
INTERFUND TRANSFERS	A5031	\$7,200	Carry over to Water/Sewer	\$0	\$7,200
TOTAL Interfund Transfers		\$7,200		\$0	\$7,200
TOTAL GENERAL REVENUE		\$120,475		(\$2,949)	\$117,526
WATER REVENUES					
Home and Community Services					
UNMETERED WATER SALES	FX2142	\$43,000	Carry over to Water Fund	\$0	\$43,000
PENALTY	FX2148	\$1,000	Carry over to Water Fund	\$0	\$1,000
TOTAL Home and Community Services		\$44,000		\$0	\$44,000
Use of Money and Property					
EARNED INTEREST	FX2401	\$1,000	Carry over to Water Fund	\$0	\$1,000
TOTAL Use of Money and Property		\$1,000		\$0	\$1,000
TOTAL WATER REVENUES		\$45,000		\$0	\$45,000
SEWER REVENUES					
Home and Community Services					
SEWER RENTS	G2122	\$50,000	Carry over to Sewer Fund	\$0	\$50,000
PENALTY	G2128	\$1,500	Carry over to Sewer Fund	\$0	\$1,500
TOTAL Home and Community Services		\$51,500		\$0	\$51,500
Use of Money and Property					
EARNED INTEREST	G2401	\$25	Carry over to Sewer Fund	\$0	\$25
TOTAL Use of Money and Property		\$25		\$0	\$25
TOTAL SEWER REVENUES		\$51,525		\$0	\$51,525
Total General Fund Revenues		\$120,475		(\$2,949)	\$117,526
Total Water Revenues		\$45,000		\$0	\$45,000
Total Sewer Revenues		\$51,525		\$0	\$51,525
Grand Total Revenues		\$217,000		(\$2,949)	\$214,051

APPENDIX C – SAMPLES OF TOWN TAX BILLS (CURRENT AND PROJECTED FOR PROPERTY ASSESSED AT \$50,000)

**Appendix C1: Current Town-outside-Village
Tax Bill**

**Appendix C2: Future Town Tax Bill with
New AIM – if Property Not in Current Village**

**Appendix C3: Future Town Tax Bill with
New AIM including New Special Lighting
District – if Property in the Current Village**

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

BILL NO.	SEQUENCE NO.	PAGE NO.	ROLL SECT.
FISCAL YEAR		WARRANT DATED	BANK CODE SWIS CODE
01/01/2010 - 12/31/2010		01/01/2010	
ESTIMATED STATE AID			Reprint
TOWN	0	COUNTY	0

IN PERSON COLLECTION

PATRICIA DAVIS, TAX COLLECTOR
TOWN HALL
161 MAIN STREET
EDWARDS, NY 13635

PROPERTY ASSESSMENTS

The assessor estimated the full market market value of this property as of 07/01/2008 was \$ The uniform percentage of value used to establish assessments in your municipality was 100.00%
The total assessment value of the property is: \$
Star Savings: \$ 0.00
Your assessor is: phone:

PROPERTY DESCRIPTION AND LOCATION

TAX MAP NO. SCHOOL DIST.
Edwards-Knox
LOCATION PROPERTY CLASS
910
DIMENSIONS

STAR exemptions apply ONLY to school taxes. You may be eligible for an exemption on a future tax bill. For information call your assessor.

Exemption / Purpose	Value	Full Value Estimate	Exemption / Purpose	Value	Full Value Estimate
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LEVY DESCRIPTION	TOTAL TAX LEVY	PERCENT OF CHANGE FROM PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTION	TAX RATE PER \$1000	TAX AMOUNT
2010 St. Lawrence Co + Chargebacks	42,626,272	N/A	50,000.00	8.988927	449.45
Edwards Fire Dist	57,018	N/A	50,000.00	1.051969	52.70
Town of Edwards	420,759	N/A	50,000.00	8.127277	406.36
Part Town	3,615	N/A	50,000.00	0.082276	4.11
Highway	94,700	N/A	50,000.00	2.155126	107.76

LATE PAYMENT - PENALTY SCHEDULE ON TOTAL TAX DUE

If Paid By	Penalty/Interest	Total Due
03/01/2010		
03/31/2010		
04/30/2010		

TOTAL TAX

\$1,020.38

Due By: 02/01/2010

DETACH AND RETURN THE APPROPRIATE STUB WITH YOUR PAYMENT

TO PAY IN FULL: Full Payment Option - Cut Here And Return

Bill No.
Tax Map No.
Location

Make Payable and Mail Entire Payment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required



DUE BY

02/01/2010

AMOUNT

\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 3rd Installment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

3rd Installment - Cut Here And Return



DUE BY

06/01/2010

AMOUNT

\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 2nd Installment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

2nd Installment - Cut Here And Return



DUE BY

03/31/2010

AMOUNT

\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 1st Installment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

1st Installment - Cut Here And Return



DUE BY

02/01/2010

AMOUNT

\$

Make Check, Drafts or Money Order Payable To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

BILL NO.	SEQUENCE NO.	PAGE NO.	ROLL SECT.
FISCAL YEAR		WARRANT DATED	BANK CODE SWIS CODE
01/01/2010 - 12/31/2010		01/01/2010	
ESTIMATED STATE AID			Reprint
TOWN	0	COUNTY	0

IN PERSON COLLECTION

PATRICIA DAVIS, TAX COLLECTOR
TOWN HALL
161 MAIN STREET
EDWARDS, NY 13635

PROPERTY ASSESSMENTS

The assessor estimated the full market market value of this property as of 07/01/2008 was \$. The uniform percentage of value used to establish assessments in your municipality was 100.00%
The total assessment value of the property is: \$
Star Savings: \$ 0.00
Your assessor is: phone:

PROPERTY DESCRIPTION AND LOCATION

TAX MAP NO. SCHOOL DIST.
Edwards-Knox
LOCATION PROPERTY CLASS
910
DIMENSIONS

STAR exemptions apply ONLY to school taxes. You may be eligible for an exemption on a future tax bill. For information call your assessor.

Exemption / Purpose	Value	Full Value Estimate	Exemption / Purpose	Value	Full Value Estimate

LEVY DESCRIPTION	TOTAL TAX LEVY	PERCENT OF CHANGE FROM PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTION	TAX RATE PER \$ 1000	TAX AMOUNT
2010 St. Lawrence Co + Chargebacks	42,626,272	N/A	50,000.00	8.988927	449.45
Edwards Fire Dist	57,018	N/A	50,000.00	1.051969	52.70
Town of Edwards	454,030	N/A	50,000.00	8.682519	434.13
Part Town		N/A	50,000.00	0.000000	0.00
Highway	.0	N/A	50,000.00	0.000000	0.00

LATE PAYMENT - PENALTY SCHEDULE ON TOTAL TAX DUE

If Paid By	Penalty/Interest	Total Due
03/01/2010		
03/31/2010		
04/30/2010		

TOTAL TAX

\$ 936.28

Due By: 02/01/2010

DETACH AND RETURN THE APPROPRIATE STUB WITH YOUR PAYMENT

TO PAY IN FULL: Full Payment Option - Cut Here And Return

Bill No.
Tax Map No.
Location

Make Payable and Mail Entire Payment To:
PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

DUE BY	AMOUNT
02/01/2010	\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 3rd Installment To:
PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

3rd Installment - Cut Here And Return

DUE BY	AMOUNT
06/01/2010	\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 2nd Installment To:
PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

2nd Installment - Cut Here And Return

DUE BY	AMOUNT
03/31/2010	\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 1st Installment To:
PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

1st Installment - Cut Here And Return

DUE BY	AMOUNT
02/01/2010	\$

SAMPLE - Future Town Tax Bill with New AIM including New Special Lighting District for Properties in the Current Village

Make Check, Drafts or Money Order Payable To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

BILL NO.	SEQUENCE NO.	PAGE NO.	ROLL SECT.
FISCAL YEAR		WARRANT DATED	BANK CODE
01/01/2010 - 12/31/2010		01/01/2010	
TOWN 0 COUNTY 0			Reprint

IN PERSON COLLECTION

PATRICIA DAVIS, TAX COLLECTOR
TOWN HALL
161 MAIN STREET
EDWARDS, NY 13635

PROPERTY ASSESSMENTS
The assessor estimated the full market market value of this property as of 07/01/2008 was \$. The uniform percentage of value used to establish assessments in your municipality was 100.00%
The total assessment value of the property is: \$
Star Savings: \$ 0.00
Your assessor is: phone:

PROPERTY DESCRIPTION AND LOCATION
TAX MAP NO. SCHOOL DIST. Edwards-Knox
LOCATION PROPERTY CLASS 910
DIMENSIONS

STAR exemptions apply ONLY to school taxes. You may be eligible for an exemption on a future tax bill. For information call your assessor.

Exemption Description	Amount	Exemption Description	Amount

LEVY DESCRIPTION	TOTAL TAX LEVY	EXEMPTION	TAXABLE VALUE	TAX RATE	TAX AMOUNT
2010 St. Lawrence Co + Chargebacks	42,626,272	N/A	50,000.00	8.988927	449.45
Edwards Fire Dist	57,018	N/A	50,000.00	1.051969	52.70
Town of Edwards	454,030	N/A	50,000.00	8.682519	434.13
Part Town	0	N/A	50,000.00	0.000000	0.00
Highway	.0	N/A	50,000.00	0.000000	0.00
Former Village Lighting District	10,000	N/A	50,000.00	1.297606	64.89

LATE PAYMENT - PENALTY SCHEDULE ON TOTAL TAX DUE

If Paid By	Penalty/Interest	Total Due
03/01/2010		
03/31/2010		
04/30/2010		

TOTAL TAX
\$1,001.17
Due By: 02/01/2010

DETACH AND RETURN THE APPROPRIATE STUB WITH YOUR PAYMENT

Bill No.
Tax Map No.
Location

Make Payable and Mail Entire Payment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

DUE BY	AMOUNT
02/01/2010	\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 3rd installment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

3rd Installment - Cut Here And Return

DUE BY	AMOUNT
06/01/2010	\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 2nd installment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

2nd Installment - Cut Here And Return

DUE BY	AMOUNT
03/31/2010	\$

Bill No.
Tax Map No.
Location

Make Payable and Mail 1st installment To:

PATRICIA DAVIS, TAX COLLECTOR
PO BOX 126
EDWARDS, NY 13635

Check here if receipt required

1st Installment - Cut Here And Return

DUE BY	AMOUNT
02/01/2010	\$