



Village of Candor Dissolution Options
Public Discussion
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Report by the Dissolution Study Committee

- ▶ Representing the Village
 - ▶ Gwen Isham (Committee Chair)
 - ▶ Jerry Ahart
 - ▶ Bob Houck
 - ▶ Frank Musgrave
 - ▶ Fred Quinlan
 - ▶ Teresa Twarz
- ▶ Representing the Town
 - ▶ Butch Crowe
 - ▶ Steve Truesdail

Role of the Committee

- ▶ The Dissolution Process being followed in Candor is governed by Village Law Article 19, which requires a Dissolution Study Committee
- ▶ The Committee is required to prepare a Dissolution Plan to present to the Village Board
- ▶ The Plan must recommend options for how village assets, liabilities, obligations, personnel and services would be handled if village residents vote in favor of dissolution
- ▶ The Plan does not represent individual Committee members' opinions about dissolution, but does represent the consensus of the Committee for dealing with these areas in the event of dissolution

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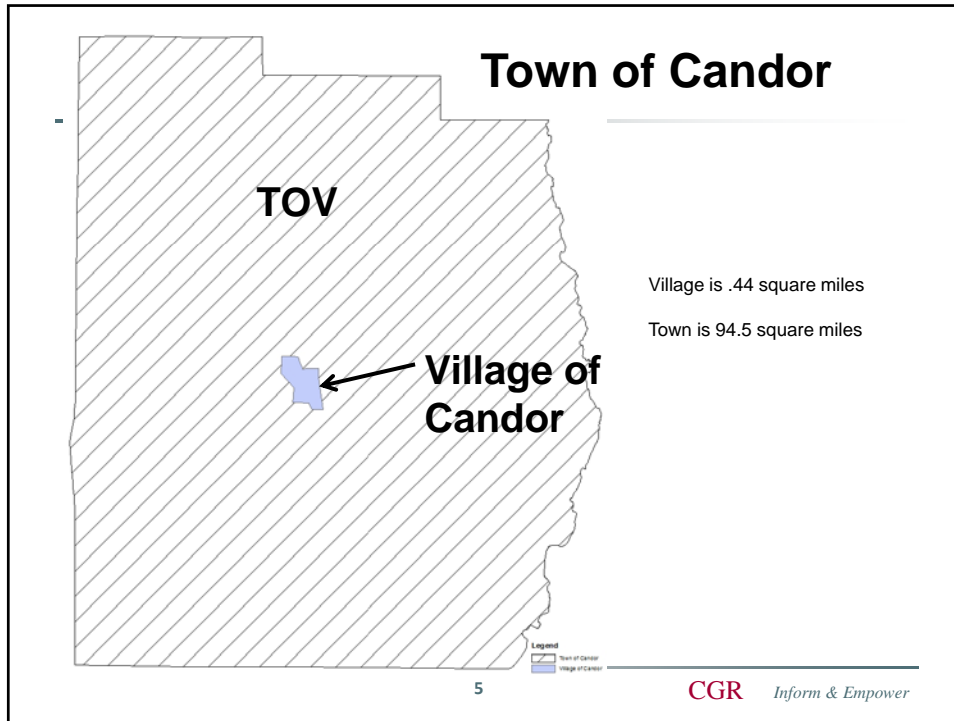
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Topics for Tonight

- ▶ The Village and the Town
- ▶ The Current Village and Town Governments
- ▶ What Would Change if the Village Dissolves
 - ▶ Services
 - ▶ Taxes
- ▶ The Next Steps up to the Vote on March 15, 2011

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Candor Population Trends

Town & Village Population, 1950-2008			
	Village	TOV	Townwide
1950	802	2,077	2,879
1960	956	2,532	3,488
1970	936	3,254	4,190
1980	917	4,002	4,919
1990	869	4,441	5,310
2000	855	4,462	5,317
2001 (est)	843	4,425	5,268
2002 (est)	840	4,425	5,265
2003 (est)	831	4,401	5,232
2004 (est)	820	4,367	5,187
2005 (est)	814	4,363	5,177
2006 (est)	808	4,350	5,158
2007 (est)	802	4,350	5,152
2008 (est)	794	4,344	5,138

Source: U.S. Census Bureau

Important Concept – Three Tax Centers

- ▶ Village (V)
- ▶ Town (T)
- ▶ Town Outside Village (TOV)

- ▶ NOTE – Property Taxes are the net costs divided by the Taxable Assessed Value (TAV)

Current Tax Rates

Current Tax Rates per \$1,000 AV for a Village and TOV Taxpayer		
	Village	TOV
County	\$119.20	\$119.20
Townwide	\$58.77	\$58.77
TOV	n/a	\$14.31
Village	\$73.15	n/a
Recycle	\$4.97	\$4.97
Fire	\$21.86	\$21.86
TOTAL	\$277.95	\$219.11

Candor Taxable Assessed Values (TAV)

Taxable Assessed Values - FY 2010		
	TAV	% of Town TAV
Village	\$1,975,385	11%
Town Outside Village (TOV)	\$16,657,260	89%
Town Total	\$18,632,645	100%

Table 8 on page 11 of "Options Report."

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Expenditures by Village, T and TOV

Budgeted Expenditures - FY 2010			
	Village	Town	Total
General	\$245,623	\$611,978	\$857,601
General TOV	-	\$78,197	\$78,197
Highway	-	\$830,275	\$830,275
Highway TOV	-	\$855,275	\$855,275
TOTAL	\$245,623	\$2,375,725	\$2,621,348

Village Water is a separate revenue supported fund.

2010 expenditure budget = \$146,250

Source: 2010-11 Village budget and 2010 Town budget

Data from Table 4 on page 8 of "What Exists Report"

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Tax Levies

Budgeted Expenditures and Tax Levies - FY 2010				
	Total Budgeted Expenditures	% of Total	Tax Levy	% of Total
Village of Candor	\$245,623	9%	\$145,275	10%
Town of Candor	\$2,375,725	91%	\$1,325,254	90%
TOTAL	\$2,621,348	100%	\$1,470,529	100%

Source: 2010-11 Village budget and 2010 Town budget

Note: Tax levy includes 2010 applied fund balance to lower tax levy by \$20,000 in the Village and \$256,000 in the Town.

Assumptions for Projecting Tax Impact

- ▶ Used 2010 Fiscal Year budget data
- ▶ Fund balance not applied
- ▶ Town current AIM funds added to Town revenue based on prior two years receipts (\$36,501). Village current AIM funds already included in 2010 budget.

Current V and T Employees

Current Staffing - Village & Town					
Area	VILLAGE		TOWN		Totals
	Full Time	Part Time	Full Time	Part Time	
DPW / Highway	1		11		12
Police		1			1
Court		2		2	4
Administration		2	1	3	6
Assessor				1	1
Code Enforcement		1	1		2
Animal Control				2	2
Crossing Guard		1			1
Seasonal (DPW)		1			1
<i>Totals</i>	1	8	13	8	30

Notes: In Town, PT administration includes Supervisor.

Table 12 on page 15 of "What Exists Report."

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What Would Change if Village Dissolves (1)

- ▶ Direct Cost Savings by:
 - ▶ Eliminating Mayor and trustees - \$9,370
 - ▶ Eliminating Clerk-Treasurer positions & related expenses - \$25,723
 - ▶ Village employee benefits - \$12,803
 - ▶ Eliminate Code Enforcement function - \$3,520
 - ▶ Eliminate Village Justice position – \$7,750
 - ▶ Eliminate Village Police service - \$24,287
 - ▶ Workers Compensation and Unemployment Insurance- \$2,600
 - ▶ Election Expenses - \$320
 - ▶ Reduced legal services and expenses - \$5,740
 - ▶ Eliminate Village contingency funds - \$10,765
 - ▶ Transfer DPW Garage expense to Water District - \$780 (Note – this is a NET savings after DPW staff costs transfer to the Town)
 - ▶ Eliminate Junk Day - \$1,478
 - ▶ Fire District to pay for siren - \$200

Table 4 on page 8 of "Options Report."

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What Would Change if Village Dissolves (2)

- ▶ Change in Services:
 - ▶ Elimination of Village Police service
 - ▶ Elimination of brush pick up and annual Junk Day
- ▶ Village Water will become Town Water Special District – no change
- ▶ Town will provide:
 - ▶ Elected Representation
 - ▶ Clerk/Administration
 - ▶ DPW/Highway
 - ▶ Code Enforcement, Assessor, Justice, Animal Control
 - ▶ Water usage fees to new Water District (~\$10,148)

Tax Impact (1)

- ▶ NOTE – AIM Consolidation Incentive Money from NYS
 - ▶ Dissolution plan required to show tax impact with and without New AIM
 - ▶ New AIM estimate = \$220,579
- ▶ After other adjustments for moving expenses and revenues between town and village and districts, the net reduction in property taxes = \$95,188

Post Dissolution – Total Tax Levy Estimates

Candor Post-Dissolution Tax Levy Calculation		% Change
Village and Town Combined Tax Levy	\$1,614,840	
Impact of Dissolution	-\$95,188	-6%
Post-Dissolution Levy (no New AIM)	\$1,519,651	
Impact of AIM Increase	-\$220,579	-20%
Post-Dissolution Levy (with New AIM)	\$1,299,072	

Note: Current Village and Town combined tax levy based on 2010 FY budgets. Does not include fund balance. Includes \$36,501 of current State Aid to the Town.

Current Tax Rates

Current Tax Rates per \$1,000 AV for a Village and TOV Taxpayer		
	Village	TOV
County	\$119.20	\$119.20
Townwide	\$58.77	\$58.77
TOV	n/a	\$14.31
Village	\$73.15	n/a
Recycle	\$4.97	\$4.97
Fire	\$21.86	\$21.86
TOTAL	\$277.95	\$219.11

New Tax Rates Without New AIM

New Tax Rates per \$1,000 AV (no AIM incentive used toward property taxes)		
	Village	TOV
County	\$119.20	\$119.20
Townwide	\$86.67	\$86.67
TOV	-	-
Village	-	-
Recycle	\$4.97	\$4.97
Fire	\$21.86	\$21.86
TOTAL	\$232.70	\$232.70

Candor Post-Dissolution Local Tax Rate Impact Without New AIM Incentive					
	Current per \$1,000	New per \$1,000	Change	Total Tax Bill Change (on \$8,000 assessed value)	% Change
Village	\$131.92	\$86.67	-\$45.25	-\$362.02	-34%
TOV	\$73.08	\$86.67	\$13.59	\$108.70	19%

Notes: Excludes County, Recycling and fire tax.

Data from Table 9 on page 11 and Table 10 on page 12 of "Options Report." 19

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New Tax Rates With New AIM

Projected Tax Rates per \$1,000 AV (100% AIM incentive used toward property taxes)		
	Village	TOV
County	\$119.20	\$119.20
Townwide	\$74.83	\$74.83
TOV	-	-
Village	-	-
Recycle	\$4.97	\$4.97
Fire	\$21.86	\$21.86
TOTAL	\$220.86	\$220.86

Candor Post-Dissolution Local Tax Rate Impact Applying 100% New AIM					
	Current per \$1,000	New per \$1,000	Change	Total Tax Bill Change (on \$8,000 assessed value)	% Change
Village	\$131.92	\$74.83	-\$57.09	-\$456.73	-43%
TOV	\$73.08	\$74.83	\$1.75	\$13.99	2%

Notes: Excludes County, Recycling and fire tax.

Data from Table 9 on page 11 and Table 11 on page 12 of "Options Report." Assumes all New AIM is applied as tax reduction. 20

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The Next Steps in the Process

- ▶ The committee will consider feedback on the draft Options report
- ▶ December 6 – Official Public Hearing on Dissolution Plan
- ▶ Transmitted to Village Board – by December 31
- ▶ Board holds public hearing mid-February
- ▶ Registered Village Voters get to vote on March 15, 2011
- ▶ If approved, Village would dissolve December 31, 2012

More information available at www.cgr.org/candor