



Village of Edwards Dissolution Options –  
Public Discussion  
September 28, 2010

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Report by the Dissolution Study Committee

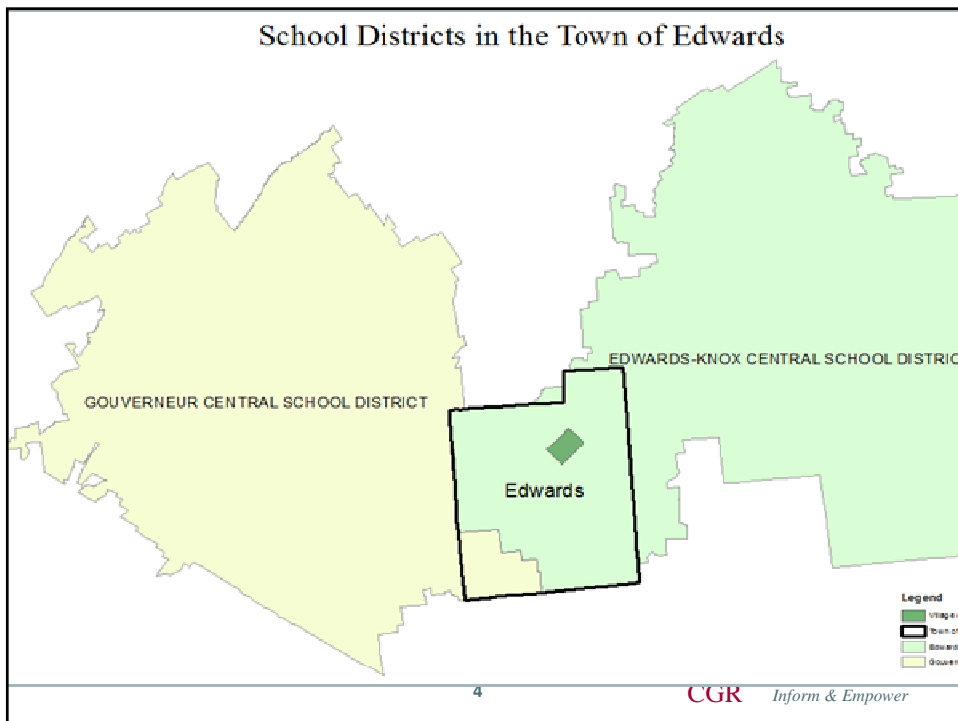
- ▶ Representing the Village
  - ▶ Chris Averill (Committee Chair)
  - ▶ Amber Drew
- ▶ Representing the Town
  - ▶ Mandy Fuller
  - ▶ Jennifer Hotaling

## 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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## School Districts in the Town of Edwards



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## Population Trends

	Village	Edwards TOV	Edwards Total
1950	584	842	1,426
1960	658	708	1,366
1970	576	643	1,219
1980	561	647	1,208
1990	487	596	1,083
2000	465	683	1,148
<b>2009 (est)</b>	<b>438</b>	<b>688</b>	<b>1,126</b>

Source: U.S. Census Bureau

## Current Tax Rates

	VILLAGE	TOV
<b>County</b> <sup>(1)</sup>	\$8.99	\$8.99
<b>Townwide</b> <sup>(2)</sup>	\$8.13	\$8.13
<b>Village</b>	\$6.00	-
<b>TOV</b> <sup>(3)</sup>	-	\$2.24
<b>Fire District</b>	\$1.05	\$1.05
<b>TOTAL</b>	<b>\$24.17</b>	<b>\$20.41</b>

Source: St. Lawrence County Real Property Office

Notes to the chart:

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

(2) includes tax for Edwards Hepburn Library as part of Townwide tax

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

## 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)

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## Taxable Assessed Values (TAV)

<b>Taxable Assessed Values (TAV) - FY 2010</b>		
	<b>TAV</b>	<b>% of Town TAV</b>
<b>Village</b>	\$7,706,502	15%
<b>TOV</b>	\$44,585,924	85%
<b>TOTAL Townwide</b>	<b>\$52,292,426</b>	<b>100%</b>

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## Expenditures by Village, T and TOV

<b>Budgeted Expenditures - FY 2010</b>			
	<b>Village</b>	<b>Town</b>	<b>Total</b>
<b>General</b>	\$129,725	\$317,347	\$447,072
<b>General TOV</b>	-	\$5,544	\$5,544
<b>Highway</b>	-	\$485,000	\$485,000
<b>Highway TOV</b>	-	\$211,000	\$211,000
<b>Water</b>	\$73,000	-	\$73,000
<b>Sewer</b>	\$73,525	-	\$73,525
<b>Library</b>	-	\$43,161	\$43,161
<b>Total</b>	<b>\$276,250</b>	<b>\$1,062,052</b>	<b>\$1,338,302</b>

Source: 2010-11 Village budget and 2010 Town budget

## Tax Levies

<b>Budgeted Expenditures and Tax Levies - FY 2010</b>				
	<b>Total Budgeted Expenditures</b>	<b>% of Total</b>	<b>Tax Levy</b>	<b>% of Total</b>
<b>Village of Edwards</b>	\$276,250	21%	\$46,977	8%
<b>Town of Edwards</b>	\$1,062,052	79%	\$519,074	92%
<b>Total</b>	<b>\$1,338,302</b>	<b>100%</b>	<b>\$566,051</b>	<b>100%</b>

Source: Town and Village budgets, St. Lawrence County Real Property Office  
Note: Town tax levy includes tax for Hepburn Library. The Town collects tax monies annually to support the library.

## Current V and T Employees

	Village	Town	Total
Mayor/Supervisor	1	1	2
Trustees / Council Members	2	4	6
Clerk Treasurer / Town Clerk	1 PT (also serves as PT water & PT sewer clerk)	1 PT	2 PT
Code Enf. Officer	1 PT (as needed)	1 PT	1 PT + 1 as needed
Hwy Superintendent		1 FT	1 FT
Hwy MEOs		5 FT	5 FT
Assessors		3 PT (PT Chief Assessor + 2 very PT assessors)	3 PT
Justices		2 PT	2 PT
<b>Total Employees (full &amp; part-time)</b>	<b>5</b>	<b>18</b>	<b>23</b>

## What Would Change if Village Dissolves (1)

- ▶ Direct Cost Savings by:
  - ▶ Eliminating Mayor and trustees - \$6,700
  - ▶ Portion of Clerk-Treasurer salary - \$2,500
  - ▶ Village employee benefits - \$2,312
  - ▶ Clerk-Treasurer expenses cut in half - \$2,500
  - ▶ Insurance for village - \$2,000
  - ▶ Village NYCOM dues - \$1,000
  - ▶ Workers Compensation - \$2,500
  - ▶ Election Expenses - \$300
  - ▶ Contribution to Senior Center - \$250
  - ▶ TOTAL - \$20,062 = 42% of current Village Tax Levy

## What Would Change if Village Dissolves (2)

- ▶ Change in Services: - NONE
- ▶ Village Water, Sewer and Street Lighting will remain as Town Special District Costs – no change
- ▶ Town will continue to provide:
  - ▶ Elected Representation
  - ▶ Clerk/Administration
  - ▶ DPW
  - ▶ Code Enforcement, Assessor, Justice

## 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 = \$84,908
- ▶ After other adjustments for moving expenses and revenues between town and village and districts, the net reduction in property taxes = \$27,113

## Post Dissolution – Total Tax Levy Estimates

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

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.

## Current Tax Rates

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

Source: St. Lawrence County Real Property Office

Notes to the chart:

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

(2) includes tax for Edwards Hepburn Library as part of Townwide tax

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



## New Tax Rates Without New AIM

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

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

## New Tax Rates With New AIM

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

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

## The Next Steps in the Process

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- ▶ October 20 – Committee Presentation of Draft Dissolution Plan – 7:00 p.m.
  - ▶ First to Joint Boards
  - ▶ Next – Public forum
- ▶ December 1 – 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