

**Final Report on
Strategic Alternatives
for the Village & Town
of Seneca Falls, NY
Considerations for a New
Governance Model**

November, 2008

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EXECUTIVE SUMMARY

The Village and Town of Seneca Falls are rich with history as the birthplace of the women's rights movement. They are located in prime territory, nestled between two Finger Lakes in central New York State's fertile wine country. However, as with many local economies in New York State (NYS), high property taxes are putting a financial strain on their individuals, families and businesses. Thus, in 2006, the Village and Town boards affirmed the need to work together to address economic and service delivery issues and to form a comprehensive plan to reduce tax burdens and revitalize the area.

As a result of this collaboration, the Village and Town hired the firm of Camoin Associates to conduct an economic development study. Camoin presented a report in 2007 called the "Economic Development & Commercial Revitalization Plan." This plan offered a number of ideas for igniting the local economy, and the Village and Town boards adopted several of the initiatives very quickly. The first initiative adopted was the hiring of a jointly funded Economic Development Specialist to work full time on economic development initiatives in the community. Simultaneously, efforts were begun to rebrand the community and make it more visible both as a destination in the Finger Lakes area and also as a tourist site in order to take advantage of its rich history.

Another prominent recommendation of the 2007 study was that...

"...the Town & Village should explore obvious areas for consolidation of services and act upon those issues immediately. In the long-term, local officials should continue to work together to consolidate the Town & Village into one efficient unit of local government to lower the tax burden on residents and businesses."

This particular recommendation spurred the Village and Town boards to write a grant to receive funds from New York State's Shared Municipal

Services Incentive Grant Program¹ to engage a consultant and study consolidation/dissolution issues between the Village and Town. The Center for Governmental Research, Inc. (CGR) was selected to conduct this study in February 2008. The goal of the study, as described in the program work plan approved by the state, was “to evaluate the optimal level of consolidation for maximum efficiency and cost savings.”²

CGR initiated the project at a public hearing on February 27, 2008. Over the course of the next seven months, CGR participated in several public meeting discussions with the Town and Village boards regarding progress and findings of the study. Further, CGR worked very closely with an eight-person study committee (two representatives from each board and three citizen representatives) to review our findings and develop alternatives. Thus, our findings have been reviewed by the study committee, the Village and Town boards and the broader community.

The primary work product for this study culminated in a Power Point presentation that was delivered to the public on September 30, 2008. This presentation consisted of CGR findings with regard to shared service options, as well as possible tax and revenue impacts for the Village and Town should the Village dissolve. Each of the options forms the framework for a new governance model once the community decides whether to maintain two governments or consolidate into one. This presentation has been included as Appendix 1. The sections that form the written component of this report address the specific project components identified in the Town and Village Program Work Plan, the foundation of the SMSI grant. The appendix also includes primary information about the Village and Town that was developed and presented to the study committee, working papers developed by CGR addressing several of the key issues affected by consolidation of the Village and Town, and additional reference material from other sources that will provide useful information if the community pursues dissolution.

Key Findings

CGR conducted the study within the framework of two options: shared service alternatives between the Village and Town and full consolidation through dissolution of the Village. In a shared services approach, costs can be saved by leveraging economies of scale (combined capital and other tangible assets or combined volumes for purchasing goods and services) and/or economies of skill (sharing talent and individual

¹ As of the 2008-09 NYS Budget, SMSI became known as the Local Government Efficiency Grant Program (LGEG).

² From the Project Description, Appendix D – Program Work Plan of Contract No. C-068807 between the State and the Village for the SMSI project.

expertise), while still retaining both local governments. Full consolidation can yield these type of cost savings as well as additional savings and efficiencies that result from eliminating one layer of government. Either approach can yield operational efficiencies. Thus, CGR analyzed each alternative in light of both cost savings and efficiency considerations.

CGR's review of the current operations in the Village and Town and potential options resulted in the following key findings:

1. If current service levels are maintained:
 - a. There are several opportunities to improve efficiencies through either shared services or full consolidation.
 - b. There are limited opportunities to achieve significant cost reductions.
2. The two highest cost drivers for the Village are the Police Department and the Department of Public Works.
 - a. Police Dispatch services could be eliminated, saving the Village roughly \$150,000. Service would largely remain the same, as County 911 would become responsible.
 - b. Maximum cost savings in the DPW would come from elimination of one Superintendent position in the event of full consolidation. Cost "shifts" between the Village and Town are possible under shared services agreements.
3. The Town has a large non-property tax revenue stream, which can be used in a number of ways to benefit the Village taxpayers.
4. Full consolidation yields large tax savings for former Village taxpayers but potentially shifts the tax burden to town taxpayers, affecting former Town Outside Village (TOV) taxpayers the most. However, the impact of tax shifts would be mitigated by various options the town would choose for applying future non-property tax revenue.
5. The Historic Preservation District and Visitor Center in the Village can be maintained by the Town in the event of Village dissolution.
6. Facility options are driven by:
 - a. What services are delivered
 - b. Who delivers those services
 - c. Potential to increase the tax base. Under either shared services or full consolidation, the Village and Town should be able to consolidate facilities and put municipal properties back on the tax rolls.

7. Current Village general fund debt would likely remain with the former Village taxpayers if the Village dissolves; however, the details of handling existing Village debt would be developed as a part of a formal Dissolution Plan.
8. Full Consolidation would yield a minimum of \$495,000 of new, annually renewable money to the Town of Seneca Falls due to the New York State revenue sharing incentive program, an outgrowth of the Aid and Incentives to Municipalities (AIM) funding.

These findings, taken together, indicate that the change that would produce the highest level of efficiencies and cost savings would be for the Village to dissolve and consolidate with the Town. Dissolution would result in the highest level of direct cost reductions, and, under current State law, would bring an additional amount of at least \$495,000 into the community in new State aid revenues. This combination of highest cost reductions and new revenues would result in the largest property tax reductions for Village property owners. There are many possible ways to share the cost savings and net new revenue among Village and TOV property owners. The amount of tax shifting between Village and TOV property owners ultimately has to be decided during development of a Dissolution Plan; however, CGR presented one reasonable plan that would result in Village taxpayers receiving a net property tax reduction of \$978/year and TOV taxpayers having a net property tax increase of \$373/year.³

Next Steps

The Village and the Town have two clear options to pursue. The Village could continue to exist as a separate government and pursue shared service agreements with the Town. Or, the Village could dissolve, in effect achieving full consolidation with the Town. Either course can produce cost savings and efficiency gains; however, full consolidation will clearly result in the largest net fiscal impact to the community of the two options.

The Village and Town boards can pursue shared services options directly through intermunicipal cooperation agreements. However, voters of the Village would have to approve dissolution of the Village by majority vote at a public referendum. The Village Board could choose to pursue a dissolution vote, or citizens can initiate a dissolution vote.⁴ In either case, once the dissolution process is initiated, state law⁵ prescribes a process

³ For a property assessed at \$100,000.

⁴ By submitting a valid petition signed by one-third of eligible voters through a process defined by state law.

⁵ Village Law Article 19

that must be followed. Two key elements of the process are that a Dissolution committee must be formed, and the Dissolution committee must develop and present to the public a Dissolution Plan, which details exactly what will happen to village assets, services, employees, etc. if the village dissolves and the town is left to provide services in what was formerly the village.

Thus, as a result of the community discussion generated by the findings of this report, community leaders and citizens interested in improving their community will need to determine which option to pursue. This report provides the framework for a new governance model once the community decides whether to maintain two governments or consolidate into one.

Acknowledgements

CGR would like to thank Village and Town staff and elected leaders for their time, investment and perspective throughout the course of this study. In particular, CGR would like to thank Village Administrator Connie Sowards for her professional support and administrative expertise in providing information and also in coordinating meetings and scheduling public hearings. Special thanks is also extended to Mayor Diana Smith and Supervisor Peter Same for their leadership and help in assuring open access to all data, personnel and information to make this study as comprehensive as possible.

Staff Team

Charles Zettek, Jr., Vice President and Director of Government Management Services, directed the study. Scott Sittig, Senior Research Associate, served as the project manager, and Katherine Corley, Research Assistant, contributed significant research and data analysis to this study.

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WORK PLAN COMPONENTS

CGR started this research project in March of 2008. The study involved data collection and analysis of budget information from the Village and Town, as well as personnel and asset inventory analysis. CGR interviewed all key department heads in the Village and Town and met extensively with key administrative personnel⁶ from both in order to gain first-hand perspective on issues facing the entities. In addition to key appointed and civil service staff, CGR also interviewed Mayor Diana Smith and Supervisor Peter Same and received other feedback from elected officials through the study committee.⁷ CGR was able to interview representatives of two local businesses as well as to speak with Village and Town community representatives who served on the study committee. During the course of the study, CGR participated in four committee meetings to review options and two public hearings.

CGR developed its work plan and completed the work of the project in accordance with CGR's Proposal, made in response to the Request for Proposals solicited by the Village of Seneca Falls, and the subsequent contract between the Village and CGR. What follows in this section is a review of key background information that was incorporated into the September 30 Power Point presentation (Appendix 1). CGR's work in total incorporates specific Project Components listed under Section 2 a) - Objectives, contained in Appendix D of Contract C-068807 between the Village of Seneca Falls and the State. The work plan was not specifically designed to address each of those objectives in the order listed, but clearly does address them as part of an integrated approach designed to achieve the overall goal of the study.

Work Plan Framework

CGR engaged in a comprehensive analysis of revenues and expenses and a side by side comparison of line items in each municipality's budget (see Appendix 3). Assuming that the level of assessment is near 100% and updated on a regular revaluation cycle⁸, high tax rates can only be addressed by reducing the costs that make up the tax levy or increasing the non-property tax revenue to offset those costs. Each alternative was

⁶ Listed in Appendix 6

⁷ Listed in Appendix 6

⁸ The Town of Seneca Falls and the Town of Fayette operate as one coordinated assessment program (CAP), are on a regular three-year revaluation schedule and each Town maintains a current and equitable Level of Assessment.

analyzed in the context of shared services or full consolidation⁹ and took into account personnel and asset inventory analysis as well as debt and equity positions for each municipality.

Revenue Considerations

The Town of Seneca Falls has a contract with a private company, Seneca Meadows that allows the latter to operate a landfill within the Town borders. Compensation for this arrangement yields non-property tax revenue to the Town in excess of \$3.5 million dollars annually for over a decade, renewable for a second term. This revenue stream has allowed the Town to essentially operate without a Townwide tax¹⁰ for several years in a row while simultaneously funding the operation of a community recreation center accessible to all residents of the Town. According to the contract, this revenue stream will grow. Under current Town policy, a significant portion of this revenue is being set aside in a Tax Stabilization Reserve Account to offset future tax increases for all Town residents.

At the request of the study committee, CGR was able to identify strategies that would allow the Town to use this special non-property tax revenue (what is referred to as Excess Revenue in the 9/30 Power Point) to cover Village specific costs. Several of these options did not require full consolidation and would be possible with intermunicipal shared services agreements between the Village and Town. Service levels would remain the same as a result of these agreements, but control of the operation and budgeting would likely transition from the Village to the Town.

The primary services identified as being prime opportunities for shared services that might benefit from creative sharing of the town excess revenue included street maintenance, snow removal, refuse collection and the Historic Visitor's Center. Under intermunicipal shared services agreements, the Village could cease operation of its street maintenance function and turn the entire operation over to the Town Highway Department. This would include all aspects of street maintenance and would also involve the transfer of existing employees and assets related to this function to the Town. Refuse collection could also then be transferred to the Town Highway Department since it has historically been overseen by the DPW in the Village. The Town Highway Department would then be responsible for all street maintenance, repair, snow plowing and refuse collection associated with the Village. If this were implemented, the Village budget (and thus Village taxes) would be substantially lower and

⁹ Full Consolidation = Dissolution of the Village of Seneca Falls and the folding of remaining assets, debts and services into the operational budget of the Town of Seneca Falls.

¹⁰ The Town did have a town wide highway tax of \$.46/1000 in 2008.

the Town could apply some of the revenue currently being allocated to the Tax Stabilization Reserve to offset the increase in costs yielding potentially no tax increase to Town residents.

If the Village were to transfer the street maintenance, snow plowing and refuse collection services to the Town Highway Department under a shared services agreement, the Village would likely retain its Superintendent of Public Works. The Superintendent would be focused on maintaining water and sewer services within the Village and would continue to supervise the current staff associated with these operations. The Town could not use its excess revenue to supplement these services as long as the Village retained operational responsibility for some of its public works infrastructure. Thus, there would still need to be a position of Superintendent of Public Works, with the result being that there would be no personnel reductions and thus little direct savings.

The operation of the Visitor Center could be transferred to the Town and absorbed by the Town budget. This operation is roughly \$66,000 per year. The Visitor Center did receive a NYS grant several years ago that obligated the Village to operate the facility as a Visitor Center through the year 2013. However, the stipulation does not preclude the Town from operating it (as opposed to the Village) as long as the Visitor Center itself remains in operation through the specified year. Town non-property tax revenue could offset this transfer of operation, thus generating no tax increase for TOV residents.

The intermunicipal shared services options identified above represent “cost shifts” as opposed to true cost savings between the two communities. A cost shift means that costs for a particular service transfer from one municipality to another while the aggregate total cost remains the same. One advantage of shifting costs is that it allows the Town to legally use its non-property tax revenue to fund services that largely benefit the Village. CGR heard repeatedly that this has been a difficult point of discussion between the Village and Town boards for several years. The Village is the core business district for the Town and comprises a substantial majority of the economic development and commercial activity within the Town. Keeping village streets paved and keeping sewer and water lines operational clearly benefits the entire population in the Town, at least indirectly. Another advantage of cost shifting is that it allows those same costs to be spread over a larger taxable assessed valuation and thus reduces the potential tax impact to village residents. The obvious downside is the increased tax burden it puts on current Town Outside of Village residents, who currently enjoy almost no town tax.

Cost shifting is one option for allowing the Town to use its revenue for purposes that largely benefit needs within the Village. This is not to be confused with the options that exist for the Town to “share” its revenue

with the Village. CGR researched several different methods for this to happen and has summarized those options in Appendix 5.

Should the Village and Town consolidate, new revenue to the community would be available in the form of Aid and Incentive to Municipalities (AIM).¹¹ NYS put these incentives into the 2008-09 budget to encourage local municipalities to consolidate their operations and legal structures, and the incentives, as defined in current law, continue in future years (with no end date prescribed.) The most lucrative incentive available to the Village and Town of Seneca Falls would increase the Village's and Town's current combined AIM revenue by an amount equal to 15% of the combined tax levy of the two municipalities in the previous fiscal year. CGR estimated that this would yield a minimum of \$495,000 in new revenue to the newly merged entity. This increase would be offset by a loss in revenue associated with the Gross Utilities Receipts Tax of \$85,000, which towns are not eligible to receive. Thus, the net increase in revenue to the merged entity could be \$410,000, or slightly more than 3% of the combined budgets of both municipalities (including water and sewer).

CGR conducted additional revenue analysis on the impact of putting tax exempt properties back on the tax roll in the future. The sites used for the analysis included the current Town Hall (rendered uninhabitable due to fire), the current Village Hall and the current Village Department of Public Works (DPW) facility. The Village and Town Halls were selected due to the likelihood that each would be sold after the new joint municipal facility has been built. The DPW facility was analyzed when the study identified the option of eliminating the Village DPW in a dissolution and combining the operation with the Town Highway Department. In this scenario, the most efficient course of action is to eventually combine the operation at the current Town Highway Department location.

Using assessed valuation figures for 2008 and using the 2008-09 tax rate for the Village, CGR estimated that putting the three municipal facilities back on the tax roll would yield another \$20,000 in additional revenue to the community. These steps could be taken regardless of whether the municipalities completed a formal consolidation. Selling the current DPW facility would demand that a larger shared facility could be built on the current Town Highway Department location. This would obviously take time and planning and is likely a longer term option for the community to consider.

¹¹ CGR and the study committee recognize the current fiscal crisis facing NYS. As of the writing of this report, no indication had been received of any reduction in AIM funding that might impact our calculations. As with any funding that is appropriated in the annual NYS budget, no guarantees can be given as to future availability.

Cost Considerations

CGR obtained budget data from each municipality and analyzed the data for possible service overlap and cost savings options. CGR identified \$393,000 of true cost saving opportunities, which represents slightly less than 3% of the combined Town, Village and special districts budgets (including water and sewer). General and Administrative savings would equal approximately \$150,000 in a full consolidation model due to consolidation of personnel and a reduction of administrative overhead. \$93,000 of savings could accrue from eliminating the Superintendent of DPW should the Village eliminate its DPW function and all public works operations be consolidated with the Town Highway Department. Another \$150,000 would accrue from eliminating the dispatch function and allowing the County 911 operation to fully cover the Village.

General and administrative services could be reduced through a combination of staff reductions (through attrition where possible) and elimination of certain duties and overhead costs. In a shared services model, both offices would benefit from being located in one facility, making it easier for residents to have one location to deal with both Village and Town matters. Clerk functions could be redefined to allow for streamlining of activities. Office equipment could be shared and office supplies could be ordered and managed for one office instead of two. Were the Village to dissolve, its budgeting processes would be eliminated and some of the responsibility associated with the Village Administrator would cease. Through some reallocation of duties, CGR estimates that the Administrator position could be eliminated with duties absorbed by the remaining staff in a combined office. Under a dissolution scenario, CGR projects savings to be closer to \$150,000. However, in a shared services model, savings is likely to be much less than \$150,000 since fewer positions could be eliminated.

If the Village were to dissolve, the Village DPW would no longer exist. Water and sewer services would become the responsibility of the Town and would likely be absorbed operationally within the Town Highway Department. Since these services are financially self-sustaining (they are billed with user fees), the financial burden would not change. All remaining staff, assets and services (i.e. street maintenance, snow plowing, refuse collection, etc.) of the Village DPW would be absorbed by the Town Highway Department. This would likely mean that the position of Superintendent of the Village DPW could be eliminated, saving the community \$93,000 in salary and benefits.

Other DPW service areas that were reviewed included street lighting and sidewalks. Both could transfer to the Town Highway Department to maintain efficiencies with operations. Since each relate solely to Village property, the most likely scenario would be to create special districts for

each and to levy ad valorem taxes on those within each district. Thus, village residents would see no tax savings, but operational efficiencies would occur by keeping management of these districts coordinated under one department.

One service area in which the Village and Town are already taking steps to consolidate is the planning, zoning and code enforcement function. This particular option will likely increase costs minimally, as current plans are to create a full-time position operated under the Town budget to replace the current part-time positions in each. The consolidation of this operation is intended to produce efficiencies and streamline the permit and enforcement process in the Town so that all residents can access the process more effectively. One municipal facility will enhance this service consolidation option by creating one location for the community to pick up permits, ask questions and take care of payments.

County 911 currently offers dispatch services for the entire county. The Seneca Falls Village Police Dispatch service is thus inherently redundant in its service and could be eliminated with existing personnel transferred up to the County or reassigned within the Village. It is recognized that this would result in the loss of some secretarial support as a result of the dispatchers not being available on a daily basis to the police officers. In addition, CGR understands that the current dispatch offers a personal touch in the community that provides some residents with extra assurance of police access and thus public safety. However, the current village dispatch operation currently costs the Village approximately \$150,000 in personnel salaries and benefits. This is in addition to the overlapping 911 service provided by the county and paid for by Village taxpayers as part of their county tax bill.

CGR analyzed the police department from an operational and budgetary perspective to determine the impact that police have on the community. Police officers provide a sense of security in the Village by spending nearly 50% of their time in proactive community policing strategies. CGR calculated that a police car likely travels all village streets an average of 2 times per day. Of course, local police are also the first to arrive at a scene and have jurisdiction to handle all criminal activity within the borders of the village.

CGR heard many conflicting comments regarding the Village police throughout the course of the study, ranging from a desire to keep the police to a desire to see them disband in favor of coverage by the Sheriff and/or State Police. It was beyond the scope of this study to perform a full analysis of the merits of these options. However, our study did assess the financial impact of moving the operation of the police department from the Village to the Town.

If the Village dissolved, presumably the Dissolution Plan would include the transfer of police function to the Town. Or, if the community chose to pursue this transfer prior to (or instead of) a dissolution, a formal public referendum would have to be taken by Village residents to dissolve the Village Police Department. In either case, the Town board would then have to consider whether to add the police department to the Town budget or operate without a police department in favor of coverage by the County Sheriff and/or State Police. If the Town took on the current Village police operations, the Town could expect costs to increase somewhat due to the gas and maintenance costs related to coverage of an expanded service area. Increased costs from adding more patrol officers would be a function of the size of the force needed to provide coverage based upon the final service area identified by the Town. CGR estimates that shifting current Village police department costs to all town taxpayers would increase town tax bills by \$3 - \$4/\$1000 assessed valuation, although current Village taxpayers would see a net decrease because the current Village police operations cost approximately \$6-\$7/\$1000 assessed valuation in the current Village tax bill.

Present NYS legislation does not allow for police districts to be created; however, the community could pursue special state legislation to allow for Town police to provide coverage solely within the current Village boundaries. Under this scenario, the cost of the current Village department could be assigned to current Village properties. In that case, Town police services would only be provided to former Village properties. This strategy would permit the Town to retain a police department, but would assign the services and costs to former Village properties. The effect would be a “hold harmless” situation – current Village properties could keep their police services (and associated costs) and TOV taxpayers would see no shift of police costs to their own tax bills. If, at some future time, TOV property owners determined that they would be better served by Town police than by the county sheriff, the Town police department could be expanded to cover the whole Town (with, of course, the attendant increase in costs and taxes.)

Municipal Facilities Considerations

CGR was initially asked to select and evaluate alternative sites for a new municipal facility as well as to perform cost and financing projections for the potential facility. However, prior to finalizing our contract, the Village and Town board had already done significant research on multiple sites within the community. As a result, CGR conducted a preliminary assessment of the following facilities and sites:

- Existing Town Hall facility at 10 Falls Street
- Existing Village Hall

- Academy Building
- St. Patrick's/St John Bosco School
- Wescott Rule
- Seneca Factory
- Ovid Street

These sites had previously been discussed at length by the Village and Town boards, and the Town had tentatively decided to move forward with the Ovid Street location prior to any analysis by CGR. CGR understood that the Town desired to build the facility on the Ovid Street site because it was largely vacant and already owned by the Town. The Town would then invite the Village to join them in a shared facility. CGR had some concerns after preliminary observations revealed that this location was not in the Village center and in fact was $\frac{3}{4}$ of a mile away from the main village business corridor. In addition, it did not appear that the Village Board fully supported this plan.

During the course of our preliminary assessment work, the Town proposed a new option to the Village: a joint facility to be built on South Street along the canal. The Village and Town mutually agreed that this was a good location and invited the Town's engineers to begin to draw mockups and do some site analysis and building cost projections. At this point, members of the study committee asked CGR to readjust the focus of our contract with the Village and spend no more time on site analysis or cost projections related to a new facility. It was decided by the Village, Town and CGR together that CGR's focus would shift to other priorities, including how Town non-property tax revenue could be used to support the Village budget and what the impact would be on the Village historic designations in the event of dissolution. Both boards agreed to use the findings of CGR's study to inform the ultimate size and needs of the new joint facility.

CGR has included as Appendix 2 the work that the Town and their engineers have done regarding site identification and cost projections for building and financing the new structure. The Space Planning figures shown in Appendix 2 were based on an assumption that the Village and Town governments would share the same facility. However, if the Village dissolves and if the Village dispatch operation is transferred to the County, a minimum of 1,600 square feet could be reduced from the building

plans.¹² At a construction cost range of \$175-\$200 per square foot, this would reduce building costs by \$280,000 to \$320,000.

The study committee concluded that the final sizing of the joint municipal facility and options for funding construction of the new facility will be affected by the outcome of the broader community decision about whether or not to dissolve the Village.

Shared Services and Dissolution Considerations

There are many different resources that the Village and Town can utilize in determining what steps to follow and what lessons to remember in pursuing both shared services and the dissolution options.

Any and all agreements to share services, to whatever degree, between the Village and Town should be set forth in writing. A good general reference with many different examples of shared services agreements can be found at <http://www.dos.state.ny.us/lgss/smsi/IMAs/IMApge.html>. Two reports with examples of shared services agreements that apply specifically to the highways and public works are:

- “Developing Intermunicipal Agreements for Highway Services: A Guide for Local Government Officials” at http://www.nyslocalgov.org/pdf/Intermunicipal_Highway_Agreements.pdf
- “Promoting Intermunicipal Cooperation for Shared Highway Services” at: <http://www.dos.state.ny.us/lgss/pdfs/SharedHighway1.pdf>

It is clear from reviewing shared service agreements among municipalities across the state that municipalities have the freedom to be creative in terms of how they define what services will be shared, how the costs of those services will be shared, and how delivery of those services will be managed and measured. The shared services options identified in this report could clearly be carried out under intermunicipal service agreements, if the agreements were perceived as fair and equitable and provided the services desired.

¹² For example, under the personnel plan projected if the Village dissolves, the new facility would not need separate dedicated space for a Village Administrator’s office, a Mayor’s office, a Trustees’ office, a workroom/conference room, etc.

As noted previously, should the Village choose to initiate a dissolution process, the elements of dissolution are clearly delineated in Article 19 of the Village Law. In particular, Section 1903 of the NYS Village Law articulates the elements that are required in a formal dissolution plan. A plan is only required after a formal petition to dissolve the Village has been submitted to the Village board with 1/3 of eligible voters' signatures, or if the Village board adopts a resolution calling for a dissolution vote to occur. As neither of these actions has occurred, CGR's work does not constitute an official dissolution plan. However, our work was organized to address, in general terms, the major cost, service and implementation concerns that a formal dissolution plan would specifically cover. CGR's Power Point presentation addresses each of the primary questions raised during a dissolution process: 1) What services would be retained; 2) What services would be changed or eliminated; 3) What would be the budget implications; and 4) What would be the tax implications. More specific requirements for the dissolution process are provided in references identified in Appendix 7.

Next Steps

To conclude our presentation, CGR developed a list of possible next steps for the Village and Town to consider. During the course of the public meetings, there appeared to be a wide range of opinions in the community about the best way to proceed. In order to gain a better perspective on this, the Village and Town could conduct a scientifically valid survey to determine the will of the people in relation to dissolution or shared services prior to engaging in the preparation of a full dissolution plan. Alternatively, Village leaders and/or citizens could initiate steps to develop a dissolution plan to be put before the voters (see previous section or Appendix 7 for details on the process). Or, short of moving in a direction towards dissolution, the Village and Town Boards could conduct joint hearings to discuss implementation of shared service options that have been outlined in the context of this report.

Conclusion

Compared to many other communities, Seneca Falls has the following competitive advantages:

- It is a full service community with a vibrant village core.
- It has a large and predictable revenue stream.
- It has plans to provide public water to the entire town at low cost.
- It is located in the prime Finger Lakes Region.

- It has a world class marketing brand as the home of the Women's Rights movement.

These competitive advantages are all part of the context in which the Village and Town boards have taken a comprehensive look at costs, tax rates and the economic vitality of the community. Seneca Falls is uniquely positioned to restructure itself and achieve lower taxes without significantly changing the level of services that residents have come to expect.

APPENDIX

1. Power Point Presentation to Community

2. Town Report on Joint Facility

3. Municipal Budgets

CGR has included a crosswalk of Village and Town budgets for the Town Fiscal Year 2008 and Village Fiscal Year 2008-09. The Village numbers on this crosswalk were part of the original 2008-09 budget. Subsequent to our analysis, the Village amended their 2008-09 budget and we included the amended budget as a separate attachment in this appendix.

4. Historical Designations and Alternatives in Dissolution of the Village

5. Landfill Revenue Sharing Alternatives

6. List of People Interviewed during Study

7. General Dissolution Information

APPENDIX

1. Power Point Presentation to Community

*Preliminary Findings toward a Strategic
Plan for a new Governance Model –
Seneca Falls, NY*

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Services*

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Senior Research Associate

September 30, 2008

Key Definitions

- Town = All residents within the Town border.
- Village (V) = Residents inside the Village border
- Town Outside of Village (TOV) = Residents in Town but outside of Village border

Key Definitions (2)

- Shared Services = Consolidation of services while keeping Village and Town government
- Dissolution = Assumes Village dissolves and Town remains
- Efficiency = Eliminate duplication or overlap
- Cost Savings = Reduce expenses (All numbers presented are for 2008 in the Town and 2008-09 in the Village)
- Cost Shift = Costs remain but who pays changes

Tax Savings Benchmark

Tax Impact of Budget Changes		
Input Tax Levy Change ==>		\$10,000
Township	Tax Levy Change	Tax Rate Change
Town-wide	\$10,000	\$0.027
TOV	\$10,000	\$0.061
Village	\$10,000	\$0.049

CGR's Task

Develop a strategic plan that outlines a future governance model consistent with the goals identified in the 2007 Economic Development & Commercial Revitalization Plan

First Goal in the Economic & Commercial Revitalization Plan

- Strategic Plan 1.1 –Consolidation of Town & Village

“The Town & Village should explore obvious areas for consolidation of services and act upon those issues immediately. In the long-term, local officials should continue to work together to consolidate the Town & Village into one efficient unit of local government to lower the tax burden on residents and businesses.”

(Seneca Falls Strategic Plan for Economic Development & Commercial Revitalization Plan, Page 3, May, 2007)

How to Reduce the Tax Burden – 5 Factors to Consider

- Identify Cost Savings
 - Shared services options
 - Dissolution options
- Identify Additional Revenues
 - Putting municipal buildings on tax roll
 - NYS AIM incentives
 - Town sharing excess revenue

Tax Reduction Strategies

- Shared Services Approach – Village services shared with and/or transferred to Town
 - Some direct cost savings
 - No NYS AIM incentive
 - Town has options for sharing its excess revenue

Tax Reduction Strategies (2)

- Village Dissolution
 - Higher direct cost savings
 - Eligible for NYS AIM incentive
 - Town has more options for sharing its excess revenue

Comparing the Strategies

- Shared Services
 - There are a number of strategies that could be pursued
 - The cost and tax impacts vary depending on what options are pursued
- Dissolution
 - Dissolution and complete transfer of village assets and services to the Town results in the largest cost savings and property tax reduction to village tax payers

Key Questions To Ask When Thinking About Shared Services or Dissolution

- What Government Services do you want?
- Who should provide those services?
- What is most efficient and cost effective (i.e. least tax impact)?
- Who controls the interests of the community?

Community Choices will Drive Facility Decisions

Facility Impact

Tax Impact of Facility Options using 2008-09 Village Tax Rate

- Village Hall Assessed Valuation = \$540,000
- Town Hall Assessed Valuation = \$200,000
- Village DPW Assessed Valuation = \$525,000

**Current market conditions will affect final sales
and taxable assessed valuation*

Probable Tax Revenue Increase with 3 Properties Back on the Tax Roll

- Village Hall = \$9000 per year
- Town Hall = \$3000 per year
- DPW Garage = \$8000 per year
- Sum Total = \$20,000 per year to reduce the Village Tax Levy in shared services model.
- Under Dissolution, Town tax benefit would depend on new Town tax rate.

Potential for Reducing Costs

Key Cost Drivers
&
What Can Be Changed

Services Budgeted by the Town and Village in 2008

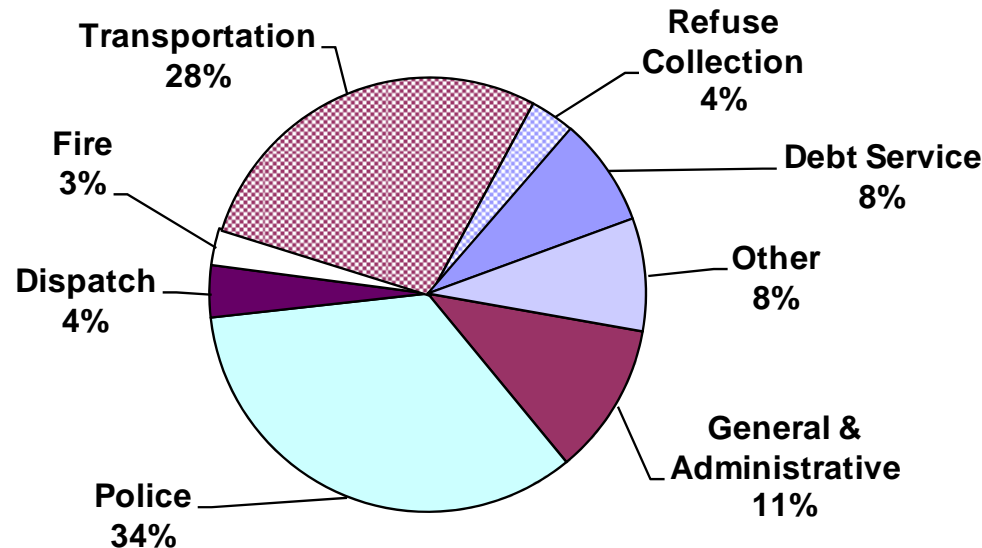
- Includes Special Districts such as Water/Sewer and Lighting Districts

Service	Town	Village
General & Administrative	X	X
Zoning & Code Enforcement	X	X
Court	X	
Police		X
Dispatch		X
Fire	X	X
Economic Development	X	X
Transportation	X	X
Refuse Collection	X	X
Water	X	X
Sewer	X	X
Recreation	X	

Existing Village Cost Components – General Fund

- General Fund Budget (2008-09) = \$4.1 Million

Village Expenses 2008-2009 (General Fund)



How We Identify Opportunities Using G & A As An Example

- Key Cost Elements
 - Village
 - 1 FT Administrator
 - 1 FT and 2 PT Clerks
 - Village Hall costs for Maintenance and Utilities
 - No existing debt on current Village Hall
 - Town
 - 1 FT Elected Clerk
 - 1 FT and 2 PT Other Positions (1 PT position is filled by current Elected Town Clerk)
 - 2 PT Tax Collectors (1 Elected)
 - Currently Operating in Old Library
 - No debt on existing Town facilities

Shared Services Approach General and Administrative

- Two small offices limit options for eliminating duplication
- Combining Offices under a shared services agreement would create a staff of 4 FT and 4 PT (6 FTE)
 - Existing work might be reallocated to save 1 PTE position
 - Maintenance & Utility costs would be reduced by combining into 1 facility
 - Potential to put Village Hall back on tax roll – Increase Revenues
- *Estimated Potential Cost Savings = \$33,000*
- *Potential new tax revenue = \$9,000*

Street Maintenance

- Current Village Operations = \$1.1 Million
- Personnel:
 - 1 Superintendent, 1 Deputy Superintendent, 7 FTE MEO's and 1 PT Custodian
- Services Included in \$1.1 Million Cost
 - Street Administration, Street Maintenance Operations, Snow Removal, Street Lighting, CHIPS, Sidewalks, Allocated Benefits

Shared Services Approach Street Maintenance

- Village could stop providing street maintenance services and arrange for the Town to provide those services to the Village
 - Could move all operations for highway maintenance, snow removal, sidewalks, street lighting, and refuse collection
 - Would include all staff associated with those operations
 - Results in significant cost shifts, but potentially no cost savings
 - Likely retain both facilities – could combine into a new facility
 - Town may inherit union in the transition process

Police Department

- Current Operation = \$1.35 Million
- 1 Chief, 5 Sergeants (1 Investigator), 6 Patrol, 1 Secretarial Support
- Primary Activities
 - Community Service Policing = 54%
 - Criminal/Penal Law Activity = 36%
 - Other Activities = 10%
- Based on miles driven, every street is patrolled 2 times per day on average.

Shared Services Approach Police

- *Village Could Dissolve the Police Department*
 - Police could become a Town Department
 - Requires separate vote to dissolve the Department
 - Assumes all costs of current operation shift to Town
- *Village and/or Town could pursue options to have Sheriff provide police services*

Homeowner Tax Impact Example - Police

- Assume Police become a Town service under a Shared Services Agreement:
 - Cost Savings Projection = \$0
 - Tax Shift Projection:
 - Village tax bill goes down = \$6.57/\$1000
 - If NO Excess Revenue is used:
 - Town tax bill goes up = \$3.65/\$1000
 - If \$750,000 Excess Revenue is used:
 - Town tax bill goes up = \$1.62/\$1000

Village Dispatch

- Current Operation = \$150,000 for 3 dispatch personnel not including OT for Sergeants and Patrol Officers
 - 24x7 coverage includes overtime for sergeants or officers that cover shifts currently not maintained by dispatch personnel
- Dispatch personnel provide additional clerical support
- Creates double taxation because of County 911

Shared Services Approach Village Dispatch

- Village discontinue Dispatch services
 - Discontinuing dispatch makes County 911 responsible
 - Village personnel might shift to County 911
 - Village could re-assign some dispatch personnel within other Village operations
 - Could result in \$150,000 in savings to Village residents
- Discontinuation of Village Dispatch is also a viable option for dissolution consideration

Refuse Collection

- Village Refuse Collection = \$139,000
- Town Refuse District = \$34,000
- Combined Operation under Town Highway Department could range from \$173,000 - \$200,000 to pick up all residents
- Current Village Customers = 2250
- Additional Potential Town Customers = 812

Shared Services Approach Refuse Collection

- Current Town Refuse District may be eliminated in favor of creating a town-wide refuse collection service under the direction of the Highway Dept.
 - Town would buy garbage truck from Village and hire Village staff to operate townwide collection service.
- Town could contract with Village to provide townwide refuse collection service
- Represents a potential cost shift – likely no cost savings but potential operational efficiencies

Water & Sewer - A

- Water Budget = \$1.6 Million
- Sewer Budget = \$1.5 Million
- Customers Inside Village = 2619
- Customers Outside Village = 913
- Personnel:
 - 1 Superintendent, 1 Deputy Superintendent
 - 5 Plant Operators, 2 Maintenance Mechanics, 4 Maintainers, 2 PT Laborers

Water & Sewer - B

- Many examples around the state where Towns run Water and Sewer operations
- Current districts could be maintained and operated at the Town level
- Could equalize the rates to offset some cost shifts incurred in the process
- If operation is transferred to Town Highway Supervisor, could save \$93,000 in personnel cost

Visitor Center

- Transfer Operation to Town = \$66,000
 - Visitor Center must be maintained through 2013
 - Town could operate and assume cost with a legally binding Inter-municipal Agreement or extension of Heritage Area Borders

Historic Preservation District Issues (A)

Three Historic Designations

1. Historic Preservation District (HPD) & National Park are listed on the National Register of Historic Places
2. A portion of the Village is a State designated Heritage Area
3. HPD also qualifies as a Certified Local Government

Historic Preservation District Issues (B)

- National Register can be updated through administrative notification and name change
- Heritage Area and Visitor Center would involve working with the State to update Management Plan and transfer operation to Town
- CLG status can be transferred, but may not be necessary

Summary of Major Shared Services Approaches

- A combined municipal facility could save 1 PT staff person in General and Administrative services
- Current Village Hall and Current Town Hall could be sold to generate future tax revenue
- Street maintenance services could be transferred to the Town and provided to the village

Summary of Major Shared Services Approaches (2)

- Police services could be transferred to the Town (Pending a referendum to dissolve the police department)
- Dispatch services could be transferred to County 911
- Historic Preservation District can be managed by the Town
- Water and Sewer could be transferred to the Town

Village Dissolution Considerations

A Closer Look
at
Functional Services

Dissolution Considerations: General and Administration (A)

- Current Village Operation = \$450,000
- Cost Savings = \$150,000
 - What Goes Away?
 - 1 FT Administrator, Village Board, Mayor, Engineer Contract, Grant Writing Contract, Auditors, Village Hall Maintenance & Utilities, Miscellaneous Other Administration
- Transfers to Town = \$300,000
 - What Transfers?
 - 1 FT and 2 PT staff plus benefits, Maintenance & Utilities on Central Garage, Insurance Costs and Miscellaneous Other costs. Assumes a contingency for legal and other staff costs.

Dissolution Considerations: General and Administration (B)

- Personnel Savings
 - One FTE position
 - No need for a Village Administrator
 - Would also save on the cost of the Village Mayor & Board, Engineers, Grant Writing, Auditors, Other Items including Maintenance & Utility Costs
- *Estimated Potential Cost Savings = \$150,000*
- *Potential new tax revenue = \$9,000*

Dissolution Considerations: General and Administration (C)

- Dissolution Combined Tax Levy Impact = \$159,000 Savings
- G&A that Transfers to Town = \$300,000
 - Hypothetical Town Taxpayer would see an increase in annual Town tax of \$81 for a house assessed at \$100,000
 - Hypothetical Former Village Taxpayer would see a reduction of \$217 for a house assessed at \$100,000 because they would no longer pay a Village tax.

Dissolution Considerations: Police Department Option

- *Create a Town-wide Department*
 - Maintain local control by Town Government
 - Distribute costs to the whole Town
 - Coverage would be for whole Town
 - Assume coverage in whole Town would remain the same
 - At the size of the current Village Police Department:
 - Village taxpayer reduction = \$6.57/\$1000
 - Town-wide taxpayer Increase = \$3.65/\$1000
- *Pursue Options with Sheriff*

Dissolution Considerations: Street Maintenance

- All village transportation services can be absorbed into the Town budget and operated by the Town Highway Department by transferring existing Village personnel to the Town.
- Would *not* need to transfer 1 FTE Supervisory Role – Savings = \$93,000
- Town may inherit Union in the transition process
- Street Lighting and Sidewalks could become special taxing districts for former Village residents
- CHIP's funding would remain the same

Dissolution Considerations: Fire Department

- Fire Department = \$108,000
- All staff minimally paid by stipend
 - 7 Command Staff
 - 19 Firefighters plus 4 vacancies
- Village Department could separately incorporate and Town could contract with new entity for Fire Protection Services of the same portion of the Town currently being serviced by the Village.

Dissolution Considerations: Zoning & Code Enforcement

- Combine Zoning and Code Enforcement Function at the Town Level – *Plans Already Underway*
- Combined Planning and Zoning Board of Appeals
- Maintain Historic Preservation Commission

Dissolution Considerations: Other Services

- *All other services could be maintained by the Town with the potential for some operational efficiencies.*
 - Storm Sewers = \$13,000
 - Economic Development = \$30,000
 - Cemetery Maintenance = \$34,000
 - Culture & Recreation = \$66,000
 - Public Health = \$4,000
 - Retiree Health Insurance = \$40,000

Dissolution Considerations: Debt

- Current Village General Fund Debt = \$2 Million
- Current Village General Fund Balance approximately = \$1.65 Million
- Combination of selling buildings and liquidating General Fund Balance could mitigate debt that remains after dissolution.
- Who is responsible for Village General Fund Debt would be decided as part of dissolution plan

Dissolution Considerations Village Assets

- Current Village Facilities – Ownership would transfer to the Town and some could be sold
- Village Equipment – Ownership would transfer to the Town and some could be sold
- Village Owned Property – All ownership would transfer to the Town
- Any assets sold prior to dissolution could pay down current general fund debt

Revenue Considerations

Revenue Considerations
Relating to
Dissolution

Revenue Impact

- All State sources of Village non-property tax revenue would transfer to the Town except:
 - Utilities Gross Receipts Tax = \$85,000
 - Telephone Commissions = \$0 in the Village
- Largest Impact from AIM Incentive
 - \$495,000 in NEW Money to the Community
- Would only lose grant opportunities if Certified Local Government Status was abandoned
 - *(Note: All revenue considerations are CGR's best current estimate but are not guaranteed)*

Aid & Incentives for Municipalities (AIM) Considerations

- NYS added dissolution incentives to the FY 2008 budget to encourage municipal consolidation.
- In FY 2009 NYS increased the AIM incentive further by adding new, more lucrative formulas.
- The most lucrative formula bases the incentive on tax levies in both the Town and Village.
- This best case for Seneca Falls is new AIM funding that generates \$495,000 to \$506,000 in new revenue to the community.

Aid & Incentives for Municipalities (AIM) Impact

- **Estimated total AIM received by new consolidated Town in Year 1 = \$655,759**
 - 2008-09 Town AIM = \$100,216
 - 2008-09 Village AIM = \$60,543
 - Additional AIM = \$495,000
- Year 1 becomes the baseline for all future AIM payments & increases
- Increases can range from 3-9% annually

New Model

Town Model
After Village Dissolution

Current Budgets

- Current 2008 Town Budget = \$5.6 Million
- Town Special Districts Budgets = \$646,000
- Current 2008-09 Village General Fund Budget = \$4.1 Million
- Current 2008-09 Water Budget = \$1.6 Million
- Current 2008-09 Sewer Budget = \$1.5 Million
- Combined Current Budgets = \$13.5 Million

Potential Savings

- Potential Savings from dissolution of the Village = \$393,000
 - G & A Savings = \$150,000
 - Police = \$0 (assumes Townwide department at current operational capacity)
 - Dispatch = \$150,000
 - DPW = \$93,000

Potential Revenue Changes

- \$495,000 in new AIM funding
 - Additional annual aid equal to 15 percent of the combined property tax levy, capped at \$1 million annually. New AIM funds projected to increase annually.
- Facilities Tax Revenue (if sold) = \$20,000
- Loss of Utilities Gross Receipts = (\$85,000)

Net Potential Revenue Changes = \$430,000

Tax Levy Impact - Baseline

- Current Town Tax Levy = \$75,478
 - TOV Tax Rate = \$.46/\$1000
- Current Village Tax Levy = \$3,299,091
 - Village Tax Rate = \$16.048/\$1000
- Combined 2008 Village & Town Tax Levy = **\$3,374,519**

Tax Impact New Tax Levy

- Proposed New Townwide Tax Levy = \$2,623,417
 - **New Townwide Tax Rate = \$7.09/\$1000**
- Components of Levy Changes
 - Move general fund debt service to special district for former Village residents
 - Create lighting and sidewalk special districts for former Village residents
 - Eliminate some G & A and dispatch
 - Accounts for shifts in salaries and benefits between funds
 - Eliminate one-time expenses
 - Remove Utilities Gross Receipts Tax Revenue

Tax Impact: Additional Revenue

- Tax Levy reduced with additional AIM
 - New Tax Levy with AIM = \$2,128,417
 - New Townwide Tax Rate = \$5.75/\$1000
- Tax Levy reduced further if future Excess Revenue (ER) is applied to levy:
 - New Tax Levy with \$750,000 ER = \$1,378,417
 - New Townwide Tax Rate = \$3.73/\$1000

Tax Impact Estimates

- Tax savings estimates have a wide range
- Estimates depend on various public policy decisions that need to be made by the boards:
 - How much of the Village and Town Fund Balances to use
 - How much of the town Excess Revenue to use

Homeowner Tax Impact With Dissolution

- IF consolidated Town applies \$750,000 ER to resulting Town tax levy and keeps service levels the same
- For a House Assessed at \$100,000
 - Current Village property tax bill is reduced by \$1600 per year
 - Tax bill increase for Village residents due to special districts and current debt level = \$249
 - Townwide taxpayer bill would increase \$373 per year
 - Net Savings to Village taxpayer = \$978

Summary of Dissolution of the Village

- Village taxpayer savings are projected to be \$978 annually on a typical house with a taxable assessed value of \$100,000
- Consolidated Town Taxes are projected to be \$373 on a typical house with a taxable assessed value of \$100,000
- Impact on Former Village and TOV taxpayers could be reduced further depending on use of fund balances

Conclusion

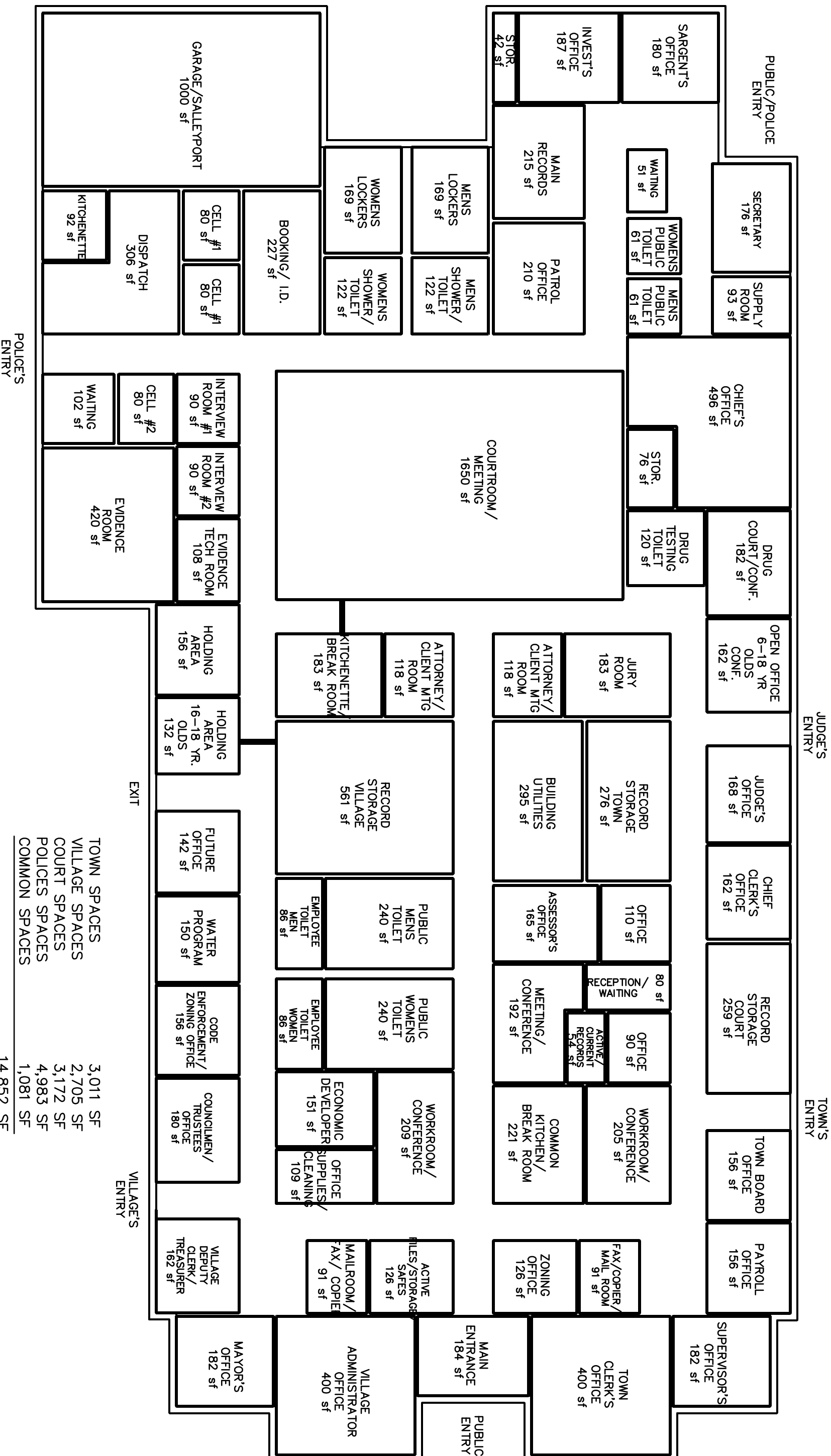
- Compared to many other communities, Seneca Falls has the following competitive advantages:
 - It is a full service community with a vibrant village core.
 - It has a large and predictable revenue stream
 - It has plans to provide public water to the entire town at low cost
 - It is located in the prime Finger Lakes Region
 - It has a world class marketing brand as the home of the Women's Rights movement

Next Step Options

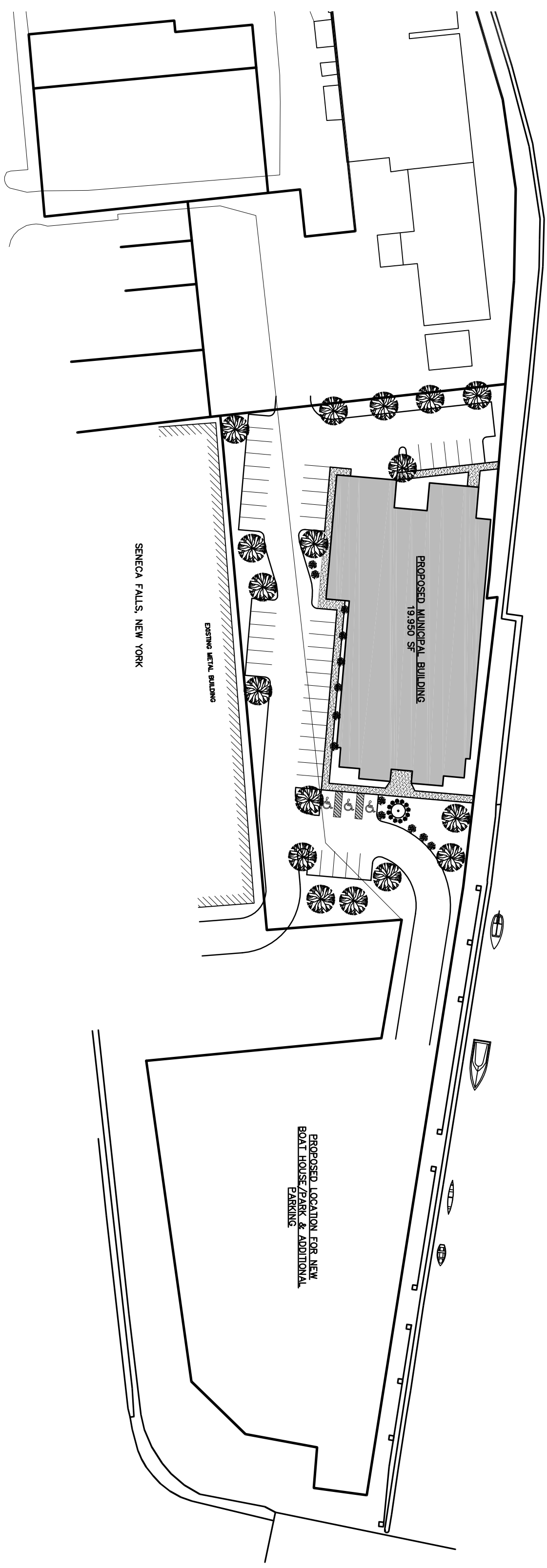
- Town and Village could conduct a scientifically valid survey to determine the will of the people in relation to Dissolution or Shared Services
- Town and Village Boards could conduct joint hearings to implement shared service options
- Village leaders and/or citizens could initiate steps to develop a dissolution plan to be put before the voters

2. Town Report on Joint Facility

CANAL SIDE



TOWN SPACES	3,011 SF
VILLAGE SPACES	2,705 SF
COURT SPACES	3,172 SF
POLICES SPACES	4,983 SF
COMMON SPACES	1,081 SF
BUILDING CIRCULATION	
	14,852 SF
	3,666 SF
WALL CONSTRUCTION	
	18,618 SF
	1,329 SF
TOTAL BUILDING SF	19,947 SF



SENECA FALLS, NEW YORK

EXISTING METAL BUILDING

PROPOSED MUNICIPAL BUILDING
19,950 SF

CANAL

PROPOSED LOCATION FOR NEW
BOAT HOUSE/PARK & ADDITIONAL
PARKING

Seneca Falls, New York
Proposed New Town Hall, Village Hall, Police and Court Facility

Barton & Loguidice Engineers PC
Space Planning - April 28, 2008

<u>TOWN OFFICE'S</u>	<u>AREA (SF)</u>	<u>Notations</u>
Town Clerk's Office	425	2 people
Zoning Office	120	adjacent to town clerk's office
Safe Storage	100	2 safes - 80 to 100 sf requested
Town Board Office	144	
Supervisor's Office	144	make 12 x 12'
Payroll Office	144	make 12 x 12'
Workroom/Conference	270	space for supervisor and payroll meetings
Assessor's Office	120	
Reception/Waiting	80	possibly just a row of chairs
Open Office	100	
Open Office	100	possible future employee
Meeting/Conference	200	requested for private discussions with public
Active File Storage	80	
Subtotal	2,027	
<u>VILLAGE OFFICE'S</u>	<u>AREA (SF)</u>	
Village Administrator	576	
Village Deputy Clerk	216	
Mayor's Office	144	
Councilmen's/Trustee's Office	216	
Codes Enforcement/Zoning	216	added space
Economic Developer	216	not a village function, space still req'd
Water Program	200	
Workroom/Conference	270	
Mailroom/Fax/Copier	120	
Safe Storage	100	
Active File Storage	168	separate storage for village files only
Subtotal	2,442	
<u>COMMON VILLAGE & TOWN SPACES</u>	<u>AREA (SF)</u>	
Employee Toilets (men)	280	
Employee Toilets (women)	280	
Office Supplies/Cleaning	192	
Public Toilet (men)	80	
Public Toilet (women)	80	
Kitchen/Breakroom	475	
Fax/Copier/Mailroom	192	
Main Entrance/Reception	576	
Building Utilities	240	
Subtotal	2,395	
<u>COMMON VILLAGE, TOWN & COURT SPACES</u>	<u>AREA (SF)</u>	
Fire Rated/Climate Controlled Record Storage		
Town	800	climate controlled, secure from other files
Village	500	climate controlled, secure from other files
Court	400	climate controlled, secure from other files
Subtotal	1,700	

VILLAGE POLICE

	<u>AREA (SF)</u>	
Police Public Entrance	100	separate police entrance requested
Waiting	100	
Secretary	120	
Supply Room	108	
Public Toilet (men)	80	
Public Toilet (women)	80	
Chief's Office	576	conference table, soundproof
Chief's Storage	50	files, armor, safe, weapons
Sargent's Office	144	12' x 12', added space
Main Records	288	
Command Center	576	training
J. D. Room	90	out of main flow, interview/holding/safe haven
Evidence Tech Room	100	tech room requested, added space
Evidence Storage	600	high ceilings, 12' shelving
Patrol Office	324	3-4 workstations
Interview Room #1	90	soundproof, i.d. window, no finishes
Interview Room #2	90	soundproof, i.d. window, no finishes
Investigator's Office	216	investigator to be able to talk w/2 people
Storage	50	
Men's Shower/Toilet	250	2 showers requested
Men's Lockers	500	11 people
Women's Shower/Toilet	180	1 shower requested
Women's Lockers	360	4 people
Garage/Salleyport	1,000	2 cars, entry into booking area, near dispatch
Dispatch	192	generator power req'd
Dispatch Waiting	100	
Dispatch Kitchenette	80	
Booking	192	
Cell #1	80	
Cell #2	80	
Cell #3	80	
Subtotal	6,876	

COURT FACILITIES

	<u>AREA (SF)</u>	
Courtroom	1,800	design for 150 people, 1600 sf min.
Judge's Office	156	near courtroom
Judge's Entrance	100	
Chief Clerk's Office	200	2 people normally, safe, copier
Open Office/Conference (16-18 yr. Olds)	150	next to courtroom & judge's/conference
Employee Toilet (men)	80	
Employee Toilet (women)	80	
Drug Court	300	need dedicated toilet for testing
Drug Testing Toilet	100	2 people, next to & dedicated for drug court
Jury Room	200	holds 7-8 jurors, added space
Attorney/Client	120	
Attorney/Client	120	added space
Public Toilets (men)	250	
Public Toilets (women)	250	
Main Courtroom Entrance/Lobby	400	
Subtotal	4,306	

COMMON POLICE & COURT SPACES

AREA (SF)

Kitchen/Break Room	576
Holding Area	150
Holding Area (16-18 yr. olds)	150
Building Utilities	394

6-12 people
separate area for 16-18 yr. Olds

Subtotal **1,270**

Town Office's	2,027
Village Office's	2,442
Common Town & Village Spaces	2,395
Common Town, Village & Court Spaces	1,700
Village Police	6,876
Court Facilities	4,306
Common Police & Court Spaces	1,270

Subtotal **21,015**

Public Circulation Space 15% 3,152

Subtotal **24,167**

Wall Construction 7% 1,692

Total Proposed Building Area **25,859**

3. Municipal Budgets

CGR has included a crosswalk of Village and Town budgets for the Town Fiscal Year 2008 and Village Fiscal Year 2008-09. The Village numbers on this crosswalk were part of the original 2008-09 budget. Subsequent to our analysis, the Village amended their 2008-09 budget and we included the amended budget as a separate attachment in this appendix.

Town & Village of Seneca Falls: 08-09 Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds

Account Code	Account Description	2008	2008-2009
		Town of Seneca Falls	Village of Seneca Falls
BEGIN A, B, DA, DB, SF, SL, SP, SR FUND REVENUES			
REAL PROPERTY TAXES & TAX ITEMS			
A1001	REAL PROPERTY TAXES		\$3,299,041
B1001	REAL PROPERTY TAXES		
DB1001	REAL PROPERTY TAXES	\$75,478	
SF1001	REAL PROPERTY TAXES	\$271,473	
SL1001	REAL PROPERTY TAXES	\$2,750	
SR1001	REAL PROPERTY TAXES	\$33,188	
	TOTAL	\$382,889	\$3,299,041
A1081	OTHER PAYMENTS IN LIEU OF TAXES	\$3,500	\$54,500
DB1081	OTHER PAYMENTS IN LIEU OF TAXES		
	TOTAL	\$3,500	\$54,500
A1090	INTEREST & PENALTIES ON REAL PROP TAXES	\$5,000	\$31,000
	TOTAL	\$5,000	\$31,000
	Subtotal REAL PROPERTY TAXES & TAX ITEMS	\$391,389	\$3,384,541
NON-PROPERTY TAXES			
A1130	UTILITIES GROSS RECEIPTS TAX	\$750	\$85,000
	TOTAL	\$750	\$85,000
A1170	FRANCHISES		\$51,000
	TOTAL		\$51,000
	Subtotal NON-PROPERTY TAXES	\$750	\$136,000
DEPARTMENTAL INCOME			
General Government			
A1230	TREASURER FEES		\$700
	TOTAL		\$700
A1235	CHARGES FOR TAX REDEMPTION		
	TOTAL		
A1255	CLERK FEES	\$2,000	\$100
	TOTAL	\$2,000	\$100
	Subtotal General Government	\$2,000	\$800
Public Safety			
A1550	PUBLIC POUND CHARGES, DOG CONTROL FEES	\$1,000	
	TOTAL	\$1,000	
Health			
A1601	PUBLIC HEALTH FEES		
	TOTAL		
A1603	VITAL STATISTICS FEES		\$2,000
B1603	VITAL STATISTICS FEES	\$500	
	TOTAL	\$500	\$2,000
	Subtotal Health	\$500	\$2,000
Transportation			
A1710	PUBLIC WORKS CHARGES		\$1,000
	TOTAL		\$1,000
	Subtotal DEPARTMENTAL INCOME	\$3,500	\$3,800

Town & Village of Seneca Falls: 08-09 Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds

Account Code	Account Description	2008	2008-2009
		Town of Seneca Falls	Village of Seneca Falls
CULTURE & RECREATION			
A2001	PARK AND RECREATIONAL CHARGES		
SP2001	PARK AND RECREATIONAL CHARGES		
	TOTAL		
A2012	RECREATIONAL CONCESSIONS		
SP2012	RECREATIONAL CONCESSIONS	\$1,000	
	TOTAL	\$1,000	
SP2025	SPECIAL RECREATIONAL FACILITY CHARGES	\$6,000	
	TOTAL	\$6,000	
SP2089	OTHER CULTURE & RECREATION INCOME	\$4,000	
	TOTAL	\$4,000	
	Subtotal CULTURE & RECREATION	\$11,000	
HOME & COMMUNITY SERVICES			
A2110	ZONING FEES		\$100
B2110	ZONING FEES	\$1,500	
	TOTAL	\$1,500	\$100
A2122	SEWER CHARGES	\$11,338	
	TOTAL	\$11,338	
A2130	REFUSE & GARBAGE CHARGES	\$2,600,000	
B2130	REFUSE & GARBAGE CHARGES	\$35,000	
	TOTAL	\$2,635,000	
A2189	OTHER HOME & COMMUNITY SERVICES INCOME	\$2,500	
	TOTAL	\$2,500	
A2190	SALE OF CEMETERY LOTS		
	TOTAL		
A2192	CHARGES FOR CEMETERY SERVICES		\$10,000
	TOTAL		\$10,000
	Subtotal HOME & COMMUNITY SERVICES	\$2,650,338	\$10,100
INTERGOVERNMENTAL CHARGES			
General			
A2210	GENERAL SERVICES, INTER GOVERNMENT	\$10,000	
	TOTAL	\$10,000	
Public Safety			
A2262	FIRE PROTECTION SERVICES OTHER GOVTS		\$35,000
	TOTAL		\$35,000
Transportation			
DA2300	TRANSPORTATION SERVICES, OTHER GOVTS	\$12,000	
DA2302	SNOW REMOVAL SERVICES-OTHER GOVTS		
	TOTAL	\$12,000	

Town & Village of Seneca Falls: 08-09 Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds

Account Code	Account Description	2008	2008-2009
		Town of Seneca Falls	Village of Seneca Falls
Use of Money & Property			
A2401	INTEREST AND EARNINGS	\$95,000	\$86,000
B2401	INTEREST AND EARNINGS	\$2,000	
DA2401	INTEREST AND EARNINGS	\$5,500	
DB2401	INTEREST AND EARNINGS	\$5,000	
SL2401	INTEREST AND EARNINGS	\$100	
SP2401	INTEREST AND EARNINGS	\$4,000	
SR2401	INTEREST AND EARNINGS	\$532	
	TOTAL	\$112,132	\$86,000
A2410	RENTAL OF REAL PROPERTY		
SP2410	RENTAL OF REAL PROPERTY, INDIVIDUALS	\$8,500	
	TOTAL	\$8,500	
A2450	COMMISSIONS		\$50
	TOTAL		\$50
	Subtotal Use of Money & Property	\$120,632	\$86,050
	Subtotal INTERGOVERNMENTAL CHARGES	\$142,632	\$121,050
LICENSES & PERMITS			
A2530	GAMES OF CHANCE		\$200
	TOTAL		\$200
A2544	DOG LICENSES	\$3,000	
	TOTAL	\$3,000	
B2545	LICENSES, OTHER	\$100	
	TOTAL	\$100	
B2555	BUILDING AND ALTERATION PERMITS	\$3,000	
	TOTAL	\$3,000	
A2590	PERMITS, OTHER		\$1,800
B2590	PERMITS, OTHER	\$370	
SP2590	PERMITS, OTHER	\$1,500	
	TOTAL	\$1,870	\$1,800
	Subtotal LICENSES & PERMITS	\$7,970	\$2,000
FINES & FORFEITURES			
A2610	FINES AND FORFEITED BAIL	\$80,000	\$8,000
	TOTAL	\$80,000	\$8,000
	Subtotal FINES & FORFEITURES	\$80,000	\$8,000
SALE OF PROPERTY & COMPENSATION FOR LOSS			
A2655	SALES, OTHER		\$1,000
DA2655	SALES, OTHER		
	TOTAL		\$1,000
	Subtotal SALE OF PROPERTY & COMPENSATION FOR LOSS		\$1,000
MISCELLANEOUS			
A2770	UNCLASSIFIED (SPECIFY)	\$250	\$3,000
B2770	UNCLASSIFIED (SPECIFY)	\$100	
DA2770	UNCLASSIFIED (SPECIFY)		
SF2770	UNCLASSIFIED (SPECIFY)		
SP2770	UNCLASSIFIED (SPECIFY)		
	TOTAL	\$350	\$3,000
	Subtotal MISCELLANEOUS	\$350	\$3,000

Town & Village of Seneca Falls: 08-09 Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds

Account Code	Account Description	2008	2008-2009
		Town of Seneca Falls	Village of Seneca Falls
STATE AID			
General Government			
A3001	ST AID, REVENUE SHARING	\$73,032	\$60,543
	TOTAL	\$73,032	\$60,543
A3005	ST AID, MORTGAGE TAX	\$50,000	\$25,000
	TOTAL	\$50,000	\$25,000
A3089	ST AID - OTHER (SPECIFY)	\$160,000	
B3089	ST AID, OTHER AID (SPECIFY)	\$478	
	TOTAL	\$160,478	
	Subtotal General Government	\$283,510	\$85,543
Transportation			
A3501	ST AID, CONSOLIDATED HIGHWAY AID		\$123,000
DB3501	ST AID, CONSOLIDATED HIGHWAY AID	\$25,000	
	TOTAL	\$25,000	\$123,000
Culture & Recreation			
A3820	ST AID, YOUTH PROGRAMS		\$2,700
	TOTAL		\$2,700
A3845	ST AID, MUSEUMS		
	TOTAL		
	Subtotal Culture & Recreation		\$2,700
	Subtotal STATE AID	\$308,510	\$211,243
FEDERAL AID			
Interfund Transfers			
A5031	INTERFUND TRANSFERS		
DA5031	INTERFUND TRANSFERS	\$88,550	
DB5031	INTERFUND TRANSFERS	\$90,000	
SP5031	INTERFUND TRANSFERS	\$75,000	
	TOTAL	\$253,550	
	Subtotal FEDERAL AID	\$253,550	
TOTAL A, B, DA, DB, SF, SL, SP, SR FUND REVENUES		\$3,849,989	\$3,880,734
BEGIN A, B, DA, DB, SF, SL, SP, SR FUND EXPENSES			
GENERAL GOVERNMENT SUPPORT			
Legislative			
A10101	LEGISLATIVE BOARD, PERS SERV	\$62,785	\$19,600
A10102	LEGISLATIVE BOARD, EQUIP & CAP OUTLAY	\$5,500	
A10104	LEGISLATIVE BOARD, CONTR EXPEND	\$70,065	\$6,000
	Subtotal Legislative	\$138,350	\$25,600
Judicial			
A11101	MUNICIPAL COURT, PERS SERV	\$94,772	
A11102	MUNICIPAL COURT, EQUIP & CAP OUTLAY	\$5,000	
A11104	MUNICIPAL COURT, CONTR EXPEND	\$30,770	
A11111	DRUG COURT, PERS SERV	\$15,440	
A11114	DRUG COURT, CONTR EXPEND	\$3,500	
	Subtotal Judicial	\$149,482	

Town & Village of Seneca Falls: 08-09 Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds

Account Code	Account Description	2008	2008-2009
		Town of Seneca Falls	Village of Seneca Falls
Executive			
A12101	MAYOR, PERS SERV		\$6,157
A12104	MAYOR, CONTR EXPEND		\$5,000
A12201	SUPERVISOR,PERS SERV	\$8,050	
A12202	SUPERVISOR,EQUIP & CAP OUTLAY	\$2,000	
A12204	SUPERVISOR,CONTR EXPEND	\$7,050	
	Subtotal Executive	\$17,100	\$11,157
Finance			
A13204	AUDITOR, CONTR EXPEND	\$17,000	
A13251	TREASURER, PERS SERV		\$84,770
A13252	TREASURER, EQUIP & CAP OUTLAY		\$1,000
A13254	TREASURER, CONTR EXPEND		\$68,075
A13301	TAX COLLECTION,PERS SERV	\$6,150	
A13302	TAX COLLECTION,EQUIP & CAP OUTLAY	\$1,000	
A13304	TAX COLLECTION,CONTR EXPEND	\$6,550	
A13554	ASSESSMENT, CONTR EXPEND	\$78,121	
A13624	TAX ADVERTISING, CONTR EXPEND		\$1,650
	Subtotal Finance	\$108,821	\$155,495
Municipal Staff			
A14101	CLERK,PERS SERV	\$79,692	
A14102	CLERK,EQUIP & CAP OUTLAY	\$2,000	
A14104	CLERK,CONTR EXPEND	\$5,700	
A14204	LAW, CONTR EXPEND	\$30,000	\$57,400
B14204	LAW, CONTR EXPEND	\$15,000	
A14404	ENGINEER, CONTR EXPEND	\$77,000	\$15,000
B14404	ENGINEER, CONTR EXPEND	\$12,500	
A14504	ELECTIONS, CONTR EXPEND	\$18,000	\$500
A14601	RECORDS MGMT, PERS. SERV.	\$300	
	Subtotal Municipal Staff	\$240,192	\$72,900
Shared Services			
A16201	BUILDINGS, PERS SERV	\$30,333	
A16202	BUILDINGS, EQUIP & CAP OUTLAY	\$500	
A16204	BUILDINGS, CONTR EXPEND	\$98,300	\$17,200
A16402	CENTRAL GARAGE, EQUIP & CAP OUTLAY		\$2,000
A16404	CENTRAL GARAGE, CONTR EXPEND		\$19,500
A16802	CENTRAL DATA PROCESS & CAP OUTLAY	\$4,000	
A16804	CENTRAL DATA PROCESS, CONTR EXPEND	\$17,500	
	Subtotal Shared Services	\$150,633	\$38,700
Special Items			
A19104	UNALLOCATED INSURANCE, CONTR EXPEND	\$75,000	\$99,238
A19204	MUNICIPAL ASSN DUES, CONTR EXPEND		\$3,800
A19904	CONTINGENT ACCT	\$100,000	\$5,000
B19904	CONTINGENT ACCT	\$10,470	
SP19904	CONTINGENT ACCT	\$15,000	
	Subtotal Special Items	\$200,470	\$108,038
	Subtotal GENERAL GOVERNMENT SUPPORT	\$1,005,048	\$411,890
PUBLIC SAFETY			
Law Enforcement			
A31201	POLICE, PERS SERV		\$950,945
A31202	POLICE, EQUIP & CAP OUTLAY		\$4,500
A31204	POLICE, CONTR EXPEND		\$80,000
A31891	OTHER TRAFFIC, PERS SERV		\$5,762
A31894	OTHER TRAFFIC, CONTR EXPEND		\$500

Town & Village of Seneca Falls: 08-09 Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds

Account Code	Account Description	2008	2008-2009
		Town of Seneca Falls	Village of Seneca Falls
	Subtotal Law Enforcement		\$1,041,707

Town & Village of Seneca Falls: 08-09 Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds

Account Code	Account Description	2008	2008-2009
		Town of Seneca Falls	Village of Seneca Falls
Traffic Control			
A33104	TRAFFIC CONTROL, CONTR EXPEN		\$12,000
	Subtotal Traffic Control		\$12,000
Fire Protection and Control			
A34101	FIRE, PERS SERV		\$32,379
A34102	FIRE, EQUIP & CAP OUTLAY		\$22,500
A34104	FIRE, CONTR EXPEND		\$42,140
B34104	REFLECTIVE NUMBERING, CONTR EXPEND	\$15,000	
SF34104	FIRE PROTECTION, CONTR EXPEND	\$271,473	
	Subtotal Fire Protection and Control	\$286,473	\$97,019
Animal Control			
A35101	CONTROL OF ANIMALS, PERS SERV	\$12,610	
A35102	CONTROL OF ANIMALS, EQUIP & CAP OUTLAY	\$150	
A35104	CONTROL OF ANIMALS, CONTR EXPEND	\$8,525	\$4,000
A35204	OTHER ANIMAL CONTROL, CONTR EXPEND	\$2,500	
	Subtotal Animal Control	\$23,785	\$4,000
	Subtotal PUBLIC SAFETY	\$310,258	\$1,154,726
HEALTH			
Public Health Programs			
A40201	REGISTRAR OF VITAL STATISTICS, PERS SERV		\$4,100
A40204	REGISTRAR OF VITAL STAT CONTR EXPEND		\$100
	Subtotal Public Health Programs		\$4,200
	Subtotal HEALTH		\$4,200
TRANSPORTATION			
Highway			
A50101	STREET ADMIN, PERS SERV	\$48,800	\$20,630
A50102	STREET ADMIN, EQUIP & CAP OUTLAY	\$300	\$500
A50104	STREET ADMIN, CONTR EXPEND	\$3,000	\$490
A51101	MAINT OF STREETS, PERS SERV		\$391,081
DB51101	MAINT OF STREETS, PERS SERV	\$79,735	
A51102	MAINT OF STREETS, EQUIP & CAP OUTLAY		\$18,000
A51104	MAINT OF STREETS, CONTR EXPEND		\$172,100
DB51104	MAINT OF STREETS, CONTR EXPEND	\$110,200	
DA51302	MACHINERY, EQUIP & CAP OUTLAY	\$164,500	
DA51304	MACHINERY, CONTR EXPEND	\$36,850	
A51124	CHIPS		\$123,000
A51324	GARAGE, CONTR EXPEND	\$12,050	
DA51421	SNOW REMOVAL, PERS SERV	\$16,000	
A51422	SNOW REMOVAL, EQUIP & CAP OUTLAY		\$10,000
A51424	SNOW REMOVAL, CONTR EXPEND		\$40,200
DA51424	SNOW REMOVAL, CONTR EXPEND	\$10,000	
A51822	STREET LIGHTING, EQUIP & CAP OUTLAY		\$1,000
A51824	STREET LIGHTING, CONTR EXPEND	\$14,000	\$179,000
SL51824	STREET LIGHTING, CONTR EXPEND	\$2,850	
A54104	SIDEWALKS, CONTR EXPEND		\$13,000
	Subtotal Highway	\$498,285	\$969,001
	Subtotal TRANSPORTATION	\$498,285	\$969,001
ECONOMIC OPPORTUNITY AND DEVELOPMENT			
Economic Opportunity and Development			
A69894	OTHER ECO & DEV, CONTR EXPEND	\$72,000	\$30,000
	Subtotal ECONOMIC OPPORTUNITY AND DEVELOPMENT	\$72,000	\$30,000

Town & Village of Seneca Falls: 08-09 Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds

Account Code	Account Description	2008	2008-2009
		Town of Seneca Falls	Village of Seneca Falls
CULTURE AND RECREATION			
Recreation			
A71101	PARKS, PERS SERV		\$25,600
SP71101	PARKS, PERS SERV	\$28,000	
A71102	PARKS, EQUIP & CAP OUTLAY		\$3,500
SP71102	PARKS, EQUIP & CAP OUTLAY	\$2,800	
A71104	PARKS, CONTR EXPEND		\$37,350
SP71104	PARKS, CONTR EXPEND	\$42,550	
SP71801	SPECIAL REC FACILITY, PERS SERV	\$25,000	
SP71802	SPECIAL REC FACILITY, EQUIP & CAP OUTLAY	\$2,000	
A71804	SPECIAL REC FACILITY, CONTR EXPEND	\$566,000	
SP71804	SPECIAL REC FACILITY, CONTR EXPEND	\$7,450	
A72704	BAND CONCERTS, CONTR EXPEND	\$1,750	
	Subtotal Recreation	\$675,550	\$66,450
Culture			
A74104	LIBRARY, CONTR EXPEND	\$62,500	
A74501	MUSEUM - ART GALLERY, PERS SERV		\$49,450
A74504	MUSEUM - ART GALLERY, CONTR EXPEND		\$16,550
A75101	HISTORIAN, PERS SERV	\$500	
A75104	HISTORIAN, CONTR EXPEND	\$50	\$500
A75204	HISTORICAL PROPERTY, CONTR EXPEND	\$7,000	
A75504	CELEBRATIONS, CONTR EXPEND	\$17,500	
	Subtotal Culture	\$87,550	\$66,500
	Subtotal CULTURE AND RECREATION	\$763,100	\$132,950
HOME AND COMMUNITY SERVICE			
General Environment			
A80101	ZONING, PERS SERV		\$8,656
B80101	ZONING, PERS SERV	\$9,250	
A80104	ZONING, CONTR EXPEND		\$800
B80104	ZONING, CONTR EXPEND	\$5,300	
B80201	PLANNING, PERS SERV	\$450	
B80204	PLANNING, CONTR EXPEND	\$950	
A80904	ENVIRONMENTAL CONTROL, CONTR EXPEND	\$20,000	
	Subtotal General Environment	\$35,950	\$9,456
Sewage			
A81104	SEWER ADMINISTRATION, CONTR EXPEND	\$100,000	
A81402	STORM SEWERS, EQUIP & CAP OUTLAY		\$1,000
A81404	STORM SEWERS, CONTR EXPEND		\$12,250
	Subtotal Sewage	\$100,000	\$13,250
Sanitation			
A81601	REFUSE & GARBAGE, PERS SERV		\$47,374
A81602	REFUSE & GARBAGE, EQUIP & CAP OUTLAY		\$39,900
A81604	REFUSE & GARBAGE, CONTR EXPEND		\$186,000
SR81604	REFUSE & GARBAGE, CONTR EXPEND	\$33,720	
	Subtotal Sanitation	\$33,720	\$273,274
Water			
A83101	WATER ADMINISTRATION, PERS SERV	\$37,500	
A83104	WATER ADMINISTRATION, CONTR EXPEND	\$227,000	
	Subtotal Water	\$264,500	
Community Environment			
A85604	SHADE TREE, CONTR EXPEND		\$12,000
	Subtotal Community Environment		\$12,000

Town & Village of Seneca Falls: 08-09 Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds

Account Code	Account Description	2008	2008-2009
		Town of Seneca Falls	Village of Seneca Falls
Special Services			
A88101	CEMETERY, PERS SERV		\$21,120
A88102	CEMETERY, EQUIP & CAP OUTLAY	\$1,000	\$5,000
A88104	CEMETERY, CONTR EXPEND	\$1,000	\$8,200
A89894	MISC HOME & COMM SERV, CONTR EXPEND	\$80,800	
	Subtotal Special Services	\$82,800	\$34,320
	Subtotal HOME AND COMMUNITY SERVICE	\$516,970	\$342,300
UNDISTRIBUTED			
Employee Benefits			
A90108	STATE RETIREMENT SYSTEM	\$36,850	\$72,500
B90108	STATE RETIREMENT, EMPL BNFTS	\$1,100	
DB90108	STATE RETIREMENT, EMPL BNFTS	\$11,000	
A90158	POLICE & FIREMEN RETIREMENT, EMPL BNFTS		\$130,000
A90308	SOCIAL SECURITY, EMPLOYER CONT	\$25,000	\$127,573
B90308	SOCIAL SECURITY , EMPL BNFTS	\$750	
DA90308	SOCIAL SECURITY , EMPL BNFTS	\$842	
DB90308	SOCIAL SECURITY, EMPL BNFTS	\$6,800	
SP90308	SOCIAL SECURITY, EMPL BNFTS	\$3,910	
A90408	WORKER'S COMPENSATION, EMPL BNFTS	\$17,380	\$52,515
B90408	WORKER'S COMPENSATION, EMPL BNFTS	\$300	
DB90408	WORKER'S COMPENSATION, EMPL BNFTS	\$4,740	
SP90408	WORKER'S COMPENSATION, EMPL BNFTS	\$350	
A90508	UNEMPLOYMENT INSURANCE, EMPL BNFTS		\$5,000
DB90508	UNEMPLOYMENT INSURANCE, EMPL BNFTS	\$100	
SP90508	UNEMPLOYMENT INSURANCE, EMPL BNFTS	\$1,000	
A90558	DISABILITY INSURANCE, EMPL BNFTS	\$900	\$2,600
DB90558	DISABILITY INSURANCE, EMPL BNFTS	\$200	
A90608	HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$124,200	\$322,071
DB90608	HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$41,300	
	Subtotal Employee Benefits	\$276,722	\$712,259
Debt Service			
A97106	DEBT PRINCIPAL, SERIAL BONDS		\$110,000
A97107	DEBT INTEREST, SERIAL BONDS		\$96,444
A97856	INSTALL PUR DEBT, PRINCIPAL		\$107,118
A97857	INSTALL PUR DEBT, INTEREST		\$5,085
	Subtotal Debt Service		\$318,647
Interfund Transfers			
A99019	TRANSFERS, OTHER FUNDS	\$768,550	
B99019	TRANSFERS, OTHER FUNDS	\$90,000	
A99509	TRANSFERS, CAPITAL PROJECTS FUND	\$750,000	
	Subtotal Interfund Transfers	\$1,608,550	
	Subtotal UNDISTRIBUTED	\$1,885,272	\$1,030,906
TOTAL A, B, DA, DB, SF, SL, SP, SR EXPENSES		\$5,050,933	\$4,075,973

Town & Village of Seneca Falls: 08-09 Budget Comparison for Culture and Recreation Funds

Account Code	Account Description	2008	2008-2009
		Town of Seneca Falls	Village of Seneca Falls
BEGIN RECREATION EXPENSES			
GENERAL GOVERNMENT SUPPORT			
Special Items			
CR19904	CONTINGENT ACCT	\$59,358	
CULTURE AND RECREATION			
Recreation Administration			
CR70201	PERS SERV	\$151,404	
CR70202	EQUIPMENT	\$2,500	
CR70204	CONTR EXPEND	\$14,420	
Playgrounds & Recreation Centers			
A71101	PARKS, PERS SERV		25,600.00
A71102	PARKS, EQUIP & CAP OUTLAY		3,500.00
A71104	PARKS, CONTR EXPEND		\$37,350
CR71401	PLAYGROUND & RECREATION CENTERS-PERS SERV	\$122,846	
CR71402	PLAYGROUND & RECREATION-EQUIP & CAP OUTLAY	\$3,000	
CR71404	PLAYGROUN & RECREATION CENTERS-CONTR EXPE	\$127,500	
CR71802	SPECIAL REC FACILITY EQUIP & CAP OUTLAY	\$9,500	
CR71804	SPECIAL RECREATION FACILITIES-CONTR EXPEND	\$22,000	
Special Recreation Programs			
CR73104	CONTR EXPEND	\$118,500	
Visitors' Center			
A74501	PERS SERV		\$49,450
A74502	EQUIPMENT & CAP OUTLAY		
A74504	CONTR EXPEND		\$16,550
Historian			
A75104	CONTR EXPEND		\$500
UNDISTRIBUTED			
Employee Benefits			
CR90108	STATE RETIREMENT EMPL BNFTS	\$29,600	
CR90308	SOCIAL SECURITY EMPL BNFTS	\$23,550	
CR90408	WORKER'S COMPENSATION, EMPL BNFTS	\$13,825	
CR90608	HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$87,600	
TOTAL RECREATION EXPENSES		\$785,603	\$132,950

Town & Village of Seneca Falls: 08-09 Budget Comparison for Water and Sewer Funds

Account Code	Account Description	2008	2008-2009
		Town of Seneca Falls	Village of Seneca Falls
BEGIN WATER REVENUES			
REAL PROPERTY TAXES & TAX ITEMS			
SW1001	REAL PROPERTY TAXES	\$21,483	
SW1030	SPECIAL ASSESSMENTS		
HOME & COMMUNITY SERVICES			
FX2140	METERED WATER SALES		\$1,520,000
FX2142	UNMETERED WATER SALES		
FX2144	WATER SERVICE CHARGES		\$15,000
FX2148	INTEREST & PENALTIES ON WATER RENTS		\$26,000
INTERGOVERNMENTAL CHARGES			
Use of Money & Property			
FX2401	INTEREST AND EARNINGS		\$7,000
SW2401	INTEREST AND EARNINGS		
FX2410	RENTAL OF REAL PROPERTY, INDIVIDUALS		\$28,000
SALE OF PROPERTY & COMPENSATION FOR LOSS			
FX2655	SALES, OTHER		\$1,000
FX2680	INSURANCE RECOVERIES		
MISCELLANEOUS			
FX2701	REFUNDS OF PRIOR YEAR'S EXPENDITURES		
FX2770	UNCLASSIFIED (SPECIFY)		\$1,500
FEDERAL AID			
Interfund Transfers			
SW5031	INTERFUND TRANSFERS		
TOTAL WATER REVENUES		\$21,483	\$1,598,500
BEGIN WATER EXPENSES			
GENERAL GOVERNMENT SUPPORT			
Finance			
FX13754	CREDIT CARD FEES		
Municipal Staff			
FX14404	ENGINEER-CONTRACTUAL		\$3,000
Self-Insurance			
FX17104	ADMINISTRATION-CONTRACTUAL		
Special Items			
FX19104	UNALLOCATED INSURANCE, CONTR EXPEND		\$25,562
FX19204	MUNICIPAL ASSN DUES, CONTR EXPEND		\$400
FX19504	TAXES & ASSESS ON MUNIC PROP, CONTR EXPEND		\$169,300

Town & Village of Seneca Falls: 08-09 Budget Comparison for Water and Sewer Funds

Account Code	Account Description	2008	2008-2009
		Town of Seneca Falls	Village of Seneca Falls
HOME AND COMMUNITY SERVICE			
Water			
FX83101	WATER ADMINISTRATION, PERS SERV		\$94,022
FX83102	WATER ADMINISTRATION, EQUIP & CAP OUTLAY		\$150
SW83102	WATER ADMINISTRATION, EQUIP & CAP OUTLAY	\$6,600	
FX83104	WATER ADMINISTRATION, CONTR EXPEND		\$27,763
SW83104	WATER ADMINISTRATION, CONTR EXPEND	\$3,400	
FX83204	SOURCE SUPPLY PWR & PUMP, CONTR EXPEND		\$115,000
SW83204	SOURCE SUPPLY PWR & PUMP, CONTR EXPEND		
FX83301	WATER PURIFICATION, PERS SERV		\$193,569
FX83302	WATER PURIFICATION, EQUIP & CAP OUTLAY		\$9,000
FX83304	WATER PURIFICATION, CONTR EXPEND		\$57,870
FX83401	WATER TRANS & DISTRIB, PERS SERV		\$110,208
FX83402	WATER TRANS & DISTRIB, EQUIP & CAP OUTLAY		\$9,000
FX83404	WATER TRANS & DISTRIB, CONTR EXPEND		\$128,325
FX83894	OTHER WATER, CONTR EXPEND		
UNDISTRIBUTED			
Employee Benefits			
FX90108	STATE RETIREMENT, EMPL BNFTS		\$32,200
FX90308	SOCIAL SECURITY, EMPL BNFTS		\$30,432
FX90408	WORKERS COMPENSATION, EMPL BNFTS		\$13,500
FX90558	DISABILITY INSURANCE, EMPL BNFTS		\$1,100
FX90608	HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT		\$84,335
Debt Service			
FX97106	DEBT PRINCIPAL, SERIAL BONDS		\$345,000
SW97106	DEBT PRINCIPAL, SERIAL BONDS		
FX97107	DEBT INTEREST, SERIAL BONDS		\$142,835
SW97107	DEBT INTEREST, SERIAL BONDS		
SW97206	DEBT PRINCIPAL, INSTALLMENT BONDS	\$3,000	
FX97207	DEBT INTEREST, INSTALLMENT BONDS		
SW97207	DEBT INTEREST, INSTALLMENT BONDS	\$8,483	
FX97306	DEBT PRINCIPAL, BOND ANTICIPATION NOTES		
SW97306	DEBT PRINCIPAL, BOND ANTICIPATION NOTES		
FX97307	DEBT INTEREST, BOND ANTICIPATION NOTES		
SW97307	DEBT INTEREST, BOND ANTICIPATION NOTES		
Interfund Transfers			
SW99019	TRANSFERS, OTHER FUNDS		
FX99509	TRANSFERS, CAPITAL PROJECTS FUND		
TOTAL WATER EXPENSES		\$21,483	\$1,592,571
BEGIN SEWER REVENUES			
REAL PROPERTY TAXES & TAX ITEMS			
SS1001	REAL PROPERTY TAXES		
SS1030	SPECIAL ASSESSMENTS	\$164,857	
HOME & COMMUNITY SERVICES			
G2120	SEWER RENTS		\$1,090,000
G2122	SEWER CHARGES		\$255,000
SS2122	SEWER CHARGES		
G2128	INTEREST & PENALTIES ON SEWER ACCTS		\$21,500

Town & Village of Seneca Falls: 08-09 Budget Comparison for Water and Sewer Funds

Account Code	Account Description	2008	2008-2009
		Town of Seneca Falls	Village of Seneca Falls
Use of Money & Property			
G2401	INTEREST AND EARNINGS		\$6,000
SS2401	INTEREST AND EARNINGS	\$3,891	
SALE OF PROPERTY & COMPENSATION FOR LOSS			
SS2650	SALES OF SCRAP & EXCESS MATERIALS		
G2655	SALES, OTHER		
G2680	INSURANCE RECOVERIES		
SS2680	INSURANCE RECOVERIES		
MISCELLANEOUS			
G2701	REFUNDS OF PRIOR YEAR'S EXPENDITURES		
G2770	UNCLASSIFIED (SPECIFY)		\$90,000
Interfund Transfers			
G5031	INTERFUND TRANSFERS		
TOTAL SEWER REVENUES		\$168,748	\$1,462,500
BEGIN SEWER EXPENSES			
GENERAL GOVERNMENT SUPPORT			
Self-Insurance			
G14404	ENGINEER-CONTRACTUAL		\$4,000
SS14404	ENGINEER-CONTRACTUAL	\$9,000	
Shared Services			
SS16204	BUILDINGS, CONTR EXPEND	\$4,548	
Self Insurance			
G17104	ADMINISTRATION-CONTRACTUAL		
Special Items			
G19104	UNALLOCATED INSURANCE, CONTR EXPEND		\$25,562
SS19104	UNALLOCATED INSURANCE, CONTR EXPEND		
G19204	MUNICIPAL ASSN DUES, CONTR EXPEND		\$350
G19894	OTHER GEN GOVT SUPPORT, CONTR EXPEND		
SS19904	CONTINGENT ACCT	\$3,000	
HOME AND COMMUNITY SERVICE			
Sewage			
G81101	SEWER ADMINISTRATION, PERS SERV		\$94,020
G81102	SEWER ADMINISTRATION, EQUIP & CAP OUTLAY		
SS81102	SEWER ADMINISTRATION, EQUIP & CAP OUTLAY	\$15,000	
G81104	SEWER ADMINISTRATION, CONTR EXPEND		\$32,325
SS81104	SEWER ADMINISTRATION, CONTR EXPEND	\$67,200	
G81201	SANITARY SEWERS, PERS SERV		\$113,545
G81202	SANITARY SEWERS, EQUIP & CAP OUTLAY		\$9,000
G81204	SANITARY SEWERS, CONTR EXPEND		\$43,750
SS81204	SANITARY SEWERS, CONTR EXPEND		
G81301	SEWAGE TREAT DISP, PERS SERV		\$193,574
G81302	SEWAGE TREAT DISP, EQUIP & CAP OUTLAY		\$9,000
G81304	SEWAGE TREAT DISP, CONTR EXPEND		\$198,250
SS81304	SEWAGE TREAT DISP, CONTR EXPEND	\$90,000	

Town & Village of Seneca Falls: 08-09 Budget Comparison for Water and Sewer Funds

Account Code	Account Description	2008		2008-2009	
		Town of Seneca Falls		Village of Seneca Falls	
UNDISTRIBUTED					
Employee Benefits					
G90108	STATE RETIREMENT, EMPL BNFTS				\$36,300
G90308	SOCIAL SECURITY , EMPL BNFTS				\$30,701
G90408	WORKER'S COMPENSATION, EMPL BNFTS				\$13,500
G90558	DISABILITY INSURANCE, EMPL BNFTS				\$1,100
G90608	HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT				\$84,335
Debt Service					
G97106	DEBT PRINCIPAL, SERIAL BONDS				\$431,000
SS97106	DEBT PRINCIPAL, SERIAL BONDS				
G97107	DEBT INTEREST, SERIAL BONDS				\$163,338
SS97107	DEBT INTEREST, SERIAL BONDS				
G97306	DEBT PRINCIPAL, BOND ANTICIPATION NOTES				
G97307	DEBT INTEREST, BOND ANTICIPATION NOTES				
G97906	DEBT PRINCIPAL, STATE LOANS				
G97907	DEBT INTEREST, STATE LOANS				
SS97957	INTERFUND LOANS				
G99509	TRANSFERS, CAPITAL PROJECTS FUND				
TOTAL SEWER EXPENSES		\$188,748			\$1,483,650

Village of Seneca Falls: Revised 08-09 General Fund Budget

Account Code	Account Description	ADOPTED 08/09
General Gov't Support		
Board of Trustees		
A1010.100	Pers Services	19,600.00
A1010.400	Contractual	6,000.00
	Total BOT	25,600.00
Mayor		
A1210.100	Pers Services	6,157.00
A1210.400	Contractual	5,000.00
	Total Mayor	11,157.00
Clerk/Treasurer		
A1325.100	Pers Services	84,770.00
A1325.200	Equipment	1,000.00
A1325.402	Telephone	3,000.00
A1325.403	P/R Processing	700.00
A1325.404	Postage	3,500.00
A1325.408	EQ Maint Agmt	10,000.00
A1325.412	Office Supplies	4,000.00
A1325.413	Schooling	2,000.00
A1325.429	Bond Pmt Agmt	4,075.00
A1325.452	Mileage	300.00
A1325.472	Other Contractual	2,000.00
A1325.496	Consulting Fees	38,500.00
	Total C/T	153,845.00
Tax Bill Preparation		
A1362.400	Contractual	1,650.00
	Total Tax Bill	1,650.00

Village of Seneca Falls: Revised 08-09 General Fund Budget

Account Code	Account Description	ADOPTED 08/09
Law		
A1420.453	Legal Notices	900.00
A1420.455	Vill Atty Fees	35,000.00
A1420.456	Code Updates	1,500.00
A1420	litigation	20,000.00
	Total Law	57,400.00
Engineer		
A1440.400	Contractual	15,000.00
	Total Engineer	15,000.00
Elections		
A1450.100	Pers Services	
A1450.400	Contractual	500.00
	Total Elections	500.00
Buildings (Village Hall)		
A1620.100	Pers Services	
A1620.200	Equipment	
A1620.401	NYSEG	13,000.00
A1620.411	Cleaning Contr	
A1620.426	Landscaping	700.00
A1620.458	Clean Supplies	
A1620.472	Misc Contractual	1,500.00
A1620.475	Bldgs/Grounds	2,000.00
	Total Buildings	17,200.00
Central Garage		
A1640.200	Equipment	2,000.00
A1640.401	NYSEG	11,000.00

Village of Seneca Falls: Revised 08-09 General Fund Budget

Account Code	Account Description	ADOPTED 08/09
A1640.458	Clean Supplies	2,000.00
A1640.475	Buildings/Grounds	6,500.00
	Total Garage	21,500.00
Special Items		
A1910.400	Unalloc Insurance	99,238.00
A1920.400	Munic Assn Dues	3,800.00
A1990.400	Contingent Acct	5,000.00
	Total Special Items	108,038.00
TOTAL GENERAL GOV'T SUPPORT		411,890.00
Public Safety		
Police		
A3120.100	Pers Services	926,818.00
A3120.200	Equipment	4,500.00
A3120.402	Telephone	7,500.00
A3120.404	Postage	1,000.00
A3120.405	Gasoline	24,000.00
A3120.406	Vehicle Maint	12,500.00
A3120.408	Maint Agmt	10,000.00
A3120.412	Office Supplies	6,000.00
A3120.413	Schooling	7,850.00
A3120.414	Ammunition	1,800.00
A3120.415	Teletype	500.00
A3120.416	Radio Maint	5,200.00
A3120.417	Photo	2,500.00
A3120.418	Food	150.00
A3120.472	Other Contractual	1,000.00
	Total Police	1,011,318.00

Village of Seneca Falls: Revised 08-09 General Fund Budget

Account Code	Account Description	ADOPTED 08/09
Code Enforcement		
A3189.100	Pers Services	8,000.00
A3189.400	Contractual	500.00
	Total	8,500.00
Traffic Control		
A3310.401	NYSEG	1,100.00
A3310.448	Equip Maint	2,500.00
A3310.460	Signs	5,000.00
A3310.461	ST/SW Striping	2,500.00
A3310.472	Other Contractual	900.00
	Total Traffic Cont	12,000.00
Fire Department		
A3410.100	Pers Services	32,379.00
A3410.200	Equipment	15,000.00
A3410.25	Medical supplies	7,500.00
A3410.401	NYSEG	6,000.00
A3410.402	Telephone	2,490.00
A3410.405	Gasoline	2,800.00
A3410.406	Vehicle Maint	14,000.00
A3410.412	Office supplies	650.00
A3410.413	Schooling	1,000.00
A3410.416	Radio Maint	2,000.00
A3410.417	Photo	

Village of Seneca Falls: Revised 08-09 General Fund Budget

Account Code	Account Description	ADOPTED 08/09
A3410.419	Physicals	2,750.00
A3410.420	Haz-Mat	
A3410.472	Other Contractual	750.00
A3410.475	Bldgs/Grounds	7,000.00
A3410.476	Insurance	2,700.00
	Total Fire	97,019.00
Nuisance Control		
A3510.100	Pers Services	
A3510.400	Contractual	4,000.00
	Total Nuisance	4,000.00
TOTAL PUBLIC SAFETY		1,132,837.00
Public Health		
Registrar of Vital Stats		
A4020.100	Pers Services	4,100.00
A4020.400	Contractual	100.00
	Total Registrar	4,200.00
TOTAL PUBLIC HEALTH		4,200.00
Transportation		
Public Works		
A5010.100	Pers Services	20,630.00
A5010.200	Equipment	500.00
A5010.412	Office Supplies	250.00
A5010.472	Other Contractual	240.00
	Total Street Admin	21,620.00

Village of Seneca Falls: Revised 08-09 General Fund Budget

Account Code	Account Description	ADOPTED 08/09
Street Maintenance		
A5110.100	Pers Services	391,081.00
A5110.200	Equipment	15,000.00
A5110.213	Shop tools	3,000.00
A5110.402	Telephone	2,000.00
A5110.405	Fuel	28,000.00
A5110.406	Vehicle Maint	21,500.00
A5110.410	Alcohol/Drug	800.00
A5110.411	Driver's License	400.00
A5110.413	Safety Training	3,200.00
A5110.427	Topsoil/Seed	3,000.00
A5110.465	Grates/Basin	4,000.00
A5110.477	Street Plan	40,000.00
A5110.478	Maint Projects	19,200.00
	Total Street Maint	531,181.00
ermanent Improvements		
A5112.400	CHIPS	155,059.00
	Total Perm Improv	155,059.00
Snow Removal		
A5142.100	Personal Services	
A5142.101	Personal svcs	
A5142.200	Equipment	10,000.00
A5142.401	NYSEG	700.00
A5142.421	Salt	35,000.00
A5142.423	Plow/Sand Maint	4,000.00
A5142.472	Other Contractual	500.00

Village of Seneca Falls: Revised 08-09 General Fund Budget

Account Code	Account Description	ADOPTED 08/09
	Total Snow Remov	50,200.00
Street Lighting		
A5182.100	Personal Services	
A5182.200	Equipment	1,000.00
A5182.401	NYSEG	155,000.00
A5182.411	Electrician	13,000.00
A5182.424	Ornamental Light	10,000.00
A5182.472	Other Contractual	1,000.00
	Total Street Light	180,000.00
Sidewalks		
A5410.400	Contractual	12,000.00
A5410.401	Curb Rehab	1,000.00
	Total Sidewalks	13,000.00
TOTAL TRANSPORTATION		951,060.00
Economic Assistance and Opportunity		
Publicity		
A6410.400	Contractual	
	Total Publicity	
TOTAL ECON ASSISTANCE & OPPORTUNITY		

Village of Seneca Falls: Revised 08-09 General Fund Budget

Account Code	Account Description	ADOPTED 08/09
Culture and Recreation		
Parks		
A7110.100	Pers Services	25,600.00
A7110.200	Equipment	3,500.00
A7110.401	NYSEG	14,300.00
A7110.405	Gasoline	4,000.00
A7110.406	Vehicle Maint	2,700.00
A7110.425	Flags	1,000.00
A7110.426	Pts/Landscaping	3,850.00
A7110.466	Bandstand maint	1,500.00
A7110.469	Christmas maint	9,000.00
A7110.472	Other Contractual	1,000.00
	Total Parks	66,450.00
UCP Visitor Center		
A7450.100	Pers Services	49,450.00
A7450.200	Equipment	
A7450.401	NYSEG	6,250.00
A7450.402	Telephone	500.00
A7450.404	Postage	
A7450.407	Memberships/subscriptions	250.00
A7450.408	Maint Agreement	450.00
A7450.412	Office Supplies	300.00
A7450.413	Training	
A7450.417	Processing fees/ cards	
A7450.434	Conferences	
A7450.457	Carpet Cleaning	
A7450.458	Cleaning Supplies	100.00
A7450.467	Condo Agreement	6,000.00
A7450.475	Bldgs/Grounds	1,700.00

Village of Seneca Falls: Revised 08-09 General Fund Budget

Account Code	Account Description	ADOPTED 08/09
A7450.495	Sales Inventory	1,000.00
	Total Vis Center	66,000.00
Historian		
Historian		
A7510.400	Contractual	500.00
	Total Historian	500.00
TOTAL CULTURE & RECREATION		132,950.00
Home and Community Services		
Zoning		
A8010.100	Pers Services	8,656.00
A8010.400	Contractual	800.00
	Total Zoning	9,456.00
Econ Dev		
A6989.400	Contractual services	30,000.00
	Total Econ Dev	30,000.00
Storm Sewers		
A8140.100	Pers Services	
A8140.200	Equipment	1,000.00
A8140.491	Misc Projects	12,250.00
	Total Storm Sewer	13,250.00

Village of Seneca Falls: Revised 08-09 General Fund Budget

Account Code	Account Description	ADOPTED 08/09
Refuse & Garbage		
A8160.100	Pers Services	47,374.00
A8160.200	Equipment	39,900.00
A8160.405	Fuel	15,000.00
A8160.406	Vehicle Maint	20,000.00
A8160.411	Refuse Removal	
A8160.412	Supplies - totes	150,000.00
A8160.470	Landfill	
A8160.471	Rubbish Notices	1,000.00
A8160.472	Misc Contractual	
	Total Refuse	273,274.00
Street Cleaning		
Shade Trees		
A8560.482	Tree Cutting	10,000.00
A8560.492	Contractual	2,000.00
	Shade Trees	12,000.00
Cemeteries		
A8810.100	Pers Services	21,120.00
A8810.200	Equipment	5,000.00
A8810.406	Equipment maint	3,000.00
A8810.405	Fuel	1,200.00
A8810.427	Topsoil/Seed	800.00
A8810.475	Bldgs/Grounds	3,200.00
	Total Cemeteries	34,320.00
TOTAL HOME & COMMUNITY SERVICES		372,300.00

Village of Seneca Falls: Revised 08-09 General Fund Budget

Account Code	Account Description	ADOPTED 08/09
Employee Benefits		
A9010.800	State Retirement	72,500.00
A9015.800	Fire & Police Retire	136,085.00
A9030.800	Social Security	125,899.00
A9040.800	Work Comp	52,515.00
A9050.800	Unemp Insurance	5,000.00
A9055.800	Disability Insurance	2,600.00
A9060.800	Hosp & Med Insur	340,175.00
TOTAL EMPLOYEE BENEFITS		734,774.00
Debt Service		
Serial Bonds		
A9710.600	Principal	\$ 110,000.00
A9710.700	Interest	\$ 96,444.00
Total Serial Bonds		\$ 206,444.00
Bond Anticipation Notes		
A9730.600	Principal	
A9730.700	Interest	
Total BAN		\$ -
Installment Purchase Debt		
A9785.600	Principal	\$ 107,118.00
A9785.700	Interest	\$ 5,085.00
Total Install Debt		\$ 112,203.00

Village of Seneca Falls: Revised 08-09 General Fund Budget

Account Code	Account Description	ADOPTED 08/09
TOTAL DEBT SERVICE		\$ 318,647.00
A9950.9	Interfund transfers to	
	Capital fund	\$ 50,000.00
TOTAL GENERAL FUND		\$ 4,108,658.00
REVENUES		
A1001	Real Property Tax \$16.048	\$ 3,299,041.00
A1081	PILOT	\$ 54,500.00
A1090	Int & Penal Tax	\$ 31,000.00
A1130	Util Gross Rec Tax	\$ 85,000.00
A1170	Franchises	\$ 51,000.00
A1230	Treasurer Fees	\$ 700.00
A1255	Clerk Fees	\$ 100.00
A1603	Vital Stat Fees	\$ 2,000.00
A1710	Public Works Chg	\$ 1,000.00
A2110	Zoning Fees	\$ 100.00
A2190	Cemetery int (maint)	
A2192	Cemetery Svcs	\$ 10,000.00
A2262	Fire Protect	\$ 35,000.00
A2401	Interest & Earn	\$ 80,000.00
A2401R	Interest Reserves	\$ 6,000.00
A2450	Commissions	\$ 50.00
A2530	Games of Chance	\$ 200.00
A2540	Bingo License	
A2545	Licenses - Other	
A2590	Permits	\$ 1,800.00
A2610	Fines	\$ 8,000.00
A2650	Sale of Scrap	

Village of Seneca Falls: Revised 08-09 General Fund Budget

Account Code	Account Description	ADOPTED 08/09
A2655	Minor Sales	\$ 1,000.00
A2665	Sale of Equipment	
A2680	Insurance Recov	
A2701	Ref Prior Yr Expend	
A2705	Gifts - Endowment	
A2705P	Gifts - Pol Invest	
A2770	Misc Revenue	\$ 3,000.00
A3001	State Revenue Shar	\$ 60,543.00
A3005	Mortgage Tax	\$ 25,000.00
A3040	Real Prop - STAR	
A3089	State Aid - Other	
A3501	CHIPS	\$ 155,059.00
A3820	Youth Programs	\$ 2,700.00
A4960	Emerg Disaster Asst	\$ -
	Total Non-Property Tax	\$ 613,752.00
	08/09 Property Tax	\$ 3,299,041.00
	Total revenue	\$ 3,912,793.00
	Appropriated Fund Balance	\$ 195,865.00
	Total Revenues	\$ 4,108,658.00

Village of Seneca Falls: Revised 08-09 Water Fund Budget

Account Code	Account Description	ADOPTED 08/09
F8340.100	Pers Services	\$110,208.00
F8340.200	Equipment	\$9,000.00
F8340.402	Telephone	\$1,700.00
F8340.405	Fuel	\$9,500.00
F8340.406	Vehicle Maint	\$5,000.00
F8340.434	Conferences	\$750.00
F8340.435	Meters	\$28,875.00
F8340.436	Main Replacement	\$30,000.00
F8340.438	Gravel	\$10,000.00
F8340.439	Mater. Svcs	\$7,000.00
F8340.440	Mater. Repair	\$8,500.00
F8340.441	Fire Hydrant	\$10,000.00
F8340.443	Testing Fees	\$6,000.00
F8340.444	Tower Maint	\$5,000.00
F8340.472	Misc Contractual/NYSEG	\$4,500.00
F8340.475	Garage Bldgs/Grounds	
F8340.494	Safety Equipment	\$1,500.00
	Total Transmission & Distribution	\$247,533.00
TOTAL HOME & COMMUNITY SERVICES		\$744,907.00
Employee Benefits		
F9010.800	State Retirement	\$32,200.00
F9030.800	Social Security	\$30,432.00
F9040.800	Worker's Comp	\$13,500.00
F9055.800	Disability Insurance	\$1,100.00
F9060.800	Health Insurance	\$84,335.00
	Total Employee Benefits	\$161,567.00
Debt Service		
F9710.600	Serial Bond Princ	\$345,000.00
F9710.700	Serial Bond Int	\$142,835.00
F9730.600	BAN Principle	
F9730.700	BAN Interest	
	Total Debt Service	\$487,835.00
WATER EXPENDITURES		\$1,592,571.00
WATER FUND REVENUE		Proposed 08/09
F2140	Metered Sales	\$1,520,000.00
F2142	Unmetered Sales	
F2144	Service Charges	\$15,000.00
F2148	Interest & Penalties	\$26,000.00
F2401	Interest & Earnings	\$4,000.00
F2401R	Int & Earn Reserves	\$3,000.00
F2410	Rental of Real Property	\$28,000.00
F2655	Minor Sales	\$1,000.00
F2660	Sale of property	
F2680	Insurance Recoveries	
F2770	Misc. Revenue	\$1,500.00
	Total Revenues	\$1,598,500.00
	Appropriated Fund balance	-\$5,929.00
Total Revenue & Other Sources		\$1,592,571.00

Village of Seneca Falls: Revised 08-09 Water Fund Budget

Account Code	Account Description	ADOPTED 08/09
Engineer		
F1440.400	Contractual	\$3,000.00
	Total Engineer	\$3,000.00
Special Items		
F1910.400	Unalloc Insurance	\$25,562.00
F1920.400	Munic Assn Dues	\$400.00
F1950.400	Taxes & Assess	\$169,300.00
	Total Special Items	\$195,262.00
TOTAL GENERAL GOV'T SUPPORT		\$198,262.00
Water Administration		
F8310.100	Pers Services	\$94,022.00
F8310.200	Equipment	\$150.00
F8310.402	Telephone	\$1,500.00
F8310.403	P/R Processing	\$200.00
F8310.404	Postage	\$2,500.00
F8310.407	Software Support	\$1,000.00
F8310.408	Maint Agreement	\$800.00
F8310.409	Equip. Lease	\$1,000.00
F8310.412	Office Supplies	\$1,000.00
F8310.429	Bond Fees	\$8,263.00
F8310.472	Misc Contractual	\$1,000.00
F8310.483	Water Bills	\$1,500.00
F8310.496	Consultant	\$6,500.00
F8310.499	Contract Negotiations	\$2,500.00
	Total Water Administration	\$121,935.00
Source of Supply, Pumping & Power		
F8320.401	NYSEG	\$115,000.00
	Total Source of Supply	\$115,000.00
Purification		
F8330.100	Pers Services	\$193,569.00
F8330.200	Equipment	\$9,000.00
F8330.402	Telephone	\$2,270.00
F8330.405	Fuel	\$1,000.00
F8330.408	Maint Agmt	\$700.00
F8330.409	Chemicals	\$25,000.00
F8330.431	House Maint	\$1,000.00
F8330.432	Lab Fees	\$2,250.00
F8330.433	DEC Permit Fees	\$750.00
F8330.434	Conference & Train	\$650.00
F8330.448	Plant Maint	\$15,000.00
F8330.458	Clean Supplies	\$500.00
F8330.472	Misc Contractual	\$1,500.00
F8330.486	Propane	\$6,500.00
F8330.494	Safety Equipment	\$750.00
	Total Purification	\$260,439.00

Village of Seneca Falls: Revised 08-09 Sewer Fund Budget

Account Code	Account Description	ADOPTED 08/09
G8130.434	Conference	\$500.00
G8130.448	Plant Maintenance	\$25,000.00
G8130.458	Cleaning Supplies	\$500.00
G8130.472	Misc Contractual	\$5,000.00
G8130.494	Safety Equipment	\$1,500.00
	Total Treatment & Disposal	\$400,824.00
TOTAL HOME & COMMUNITY SERVICES		\$693,464.00
Employee Benefits		
G9010.800	State Retirement	\$36,300.00
G9030.800	Social Security	\$30,701.00
G9040.800	Worker's Comp	\$13,500.00
G9055.800	Disability Insurance	\$1,100.00
G9060.800	Health Insurance	\$84,335.00
	Total Employee Benefits	\$165,936.00
Debt Service		
G9710.600	Serial Bond Princ	\$431,000.00
G9710.700	Serial Bond Int	\$163,338.00
G9730.600	BAN Principle	
G9730.700	BAN Interest	
	Total Debt Service	\$594,338.00
SEWER EXPENDITURES		\$1,483,650.00
SEWER REVENUES		
		proposed 08/09
G2120	Sewer Rents	\$1,090,000.00
G2122	Sewer Charges	\$255,000.00
G2128	Interest & Penalties	\$21,500.00
G2401	Interest & Earnings	\$4,000.00
G2401R	Int & Earn Reserves	\$2,000.00
G2655	Sale of Scrap	
G5050	Interfund transfer debt	
G2770	Miscellaneous Revenue	\$90,000.00
TOTAL SEWER FUND REVENUE		\$1,462,500.00
Appropriated Fund Balance		\$21,150.00
Total Revenue & Other Sources		\$1,483,650.00

Village of Seneca Falls: Revised 08-09 Sewer Fund Budget

Account Code	Account Description	ADOPTED 08/09
Engineer		
G1440.400	Contractual	\$4,000.00
	Total Engineer	\$4,000.00
Special Items		
G1910.400	Unalloc Insurance	\$25,562.00
G1920.400	Munic Assn Dues	\$350.00
	Total Special Items	\$25,912.00
TOTAL GENERAL GOVERNMENT SUPPORT		\$29,912.00
Sewer Administration		
G8110.100	Pers Services	\$94,020.00
G8110.100	Equipment	
G8110.402	Telephone	\$1,500.00
G8110.403	P/R Processing	\$200.00
G8110.404	Postage	\$2,500.00
G8110.407	Software Support	\$1,000.00
G8110.408	Maint Agreement	\$800.00
G8110.409	Equip. Lease	\$1,000.00
G8110.412	Office Supplies	\$750.00
G8110.429	Bond Fees	\$13,075.00
G8110.472	Misc Contractual	\$1,000.00
G8110.483	Water Bills	\$1,500.00
G8110.496	Consultant	\$6,500.00
G8110.499	Contract negotiations	\$2,500.00
	Total Sewer Administration	\$126,345.00
Sanitary Sewers		
G8120.100	Pers Services	\$113,545.00
G8120.200	Equipment	\$9,000.00
G8120.401	NYSEG	\$18,000.00
G8120.402	Telephone	\$750.00
G8120.405	Gasoline/Diesel	\$1,750.00
G8120.406	Veh Maint/Flushing	\$2,250.00
G8120.409	Chemicals	\$500.00
G8120.448	System Maintenance	\$6,000.00
G8120.469	Televising	\$500.00
G8120.472	Misc Contractual	\$2,500.00
G8120.475	Garage Bldgs/Grounds	
G8120.487	Pump Sta Maint	\$11,500.00
	Total Sanitary Sewer	\$166,295.00
Sewage Treatment & Disposal		
G8130.100	Pers Services	\$193,574.00
G8130.200	Equipment	\$9,000.00
G8130.401	NYSEG	\$105,000.00
G8130.402	Telephone	\$1,750.00
G8130.405	Gasoline	\$4,500.00
G8130.406	Vehicle Maint	\$3,500.00
G8130.409	Chemicals	\$27,500.00
G8130.432	Laboratory	\$15,500.00
G8130.433	DEC Permit Fees	\$8,000.00

4. Historical Designations and Alternatives in Dissolution of the Village

Historical Areas in the Village of Seneca Falls

November, 2008

SUMMARY

Current Status

The Village of Seneca Falls historical areas are currently designated as and/or regulated according to three separate but similar standards.

1. The Historic Preservation District and National Park are listed in the National Register of Historic Places.
2. A portion of the Village of Seneca Falls is designated in New York State legislation as a Heritage Area.
3. The Historic Preservation District is legislated under a local ordinance passed by the Village of Seneca Falls that also meets the Certified Local Government (CLG) requirements.

Changes Needed to Transfer Management of Visitor Center from Village to Town

1. Creation of a legally binding intermunicipal management agreement between the Village and the Town, under guidance from the NYS Office of Historical Preservation.

OR

2. Extension of the Heritage Area borders (which currently only comprise a portion of the Village) to the Town. Both state legislation and the Heritage Area management plan would need to be amended to reflect this change.

Changes Needed in Event of Dissolution

In order to take full control of the Village's historic areas, the Town will need to make some changes with regard to each of the Village's three historical designations:

1. Transferring the National Register Listing will only require administrative notification and a name change.

2. Shifting the Heritage Area designation to Town administration involves changing the name of the primary management entity on the Management plan, as well as fulfilling the Village's contractual obligation to the state to maintain the Heritage Area Visitor Center for approximately another five years.
- 3a. Adopting the Village's CLG status will require a revision of the Village's historic preservation law, a re-survey of the Historic Preservation District, and identification/protection of other potential historic areas in the Town.

OR

- 3b. Passing a basic local ordinance will not bestow CLG status, but will protect the zoning and land use of the Historic District.

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PURPOSE AND BACKGROUND OF THE HISTORICAL DESIGNATIONS

I. Local Ordinances & Certified Local Governments

A. Background of Local Historic Preservation Laws

Municipalities have authority to enact their own historic preservation laws, and this authority is unaffected by the listing or lack of listing of properties on the National and State Registers. Local historic preservation laws may cover properties of purely local historic interest, those listed on the National and State Registers, or both.

Local governments have several avenues to preserve historic resources within their community. The zoning enabling statutes for cities, towns and villages provide authority for the protection of historic resources through local zoning laws. Municipalities may also enact site plan review laws either in conjunction with zoning laws or as separate enactments. Lastly, local governments may regulate historic properties by enacting a landmark preservation law as authorized by §96-a or under Article 5-K (119-aa –119-dd) of the General Municipal Law.

B. History and Purpose of Certified Local Government Status

Congress established a preservation program for the United States with the National Historic Preservation Act of 1966. Since that time, the national historic preservation program has operated as a decentralized partnership between the federal government and the states with the common purpose of identifying, evaluating and protecting the nation's historic properties. All preservation-related programs are implemented primarily by the states through State Historic Preservation Officers (SHPOs) whose authority was also established by the 1966 legislation.

Recognizing the success of this relationship, Congress expanded the partnership to provide for participation by local governments. The 1980 amendments to the National Historic Preservation Act [16 U.S.C. 470a (7)(C)] contained the authorization in Section 101(a)(7)(C) for a federal-state-local preservation partnership that became known as the Certified Local Government (CLG) program. Federal law directs the Secretary of the Interior to certify qualified local governments through the authority delegated to the National Park Service. Working with the SHPO, the

National Park Service specifies several requirements that local governments must meet to qualify for certification. Any municipality may request certification and the request is reviewed by the SHPO. Once the SHPO is satisfied that the municipality meets all requirements, a recommendation for certification is forwarded to the National Park Service.

C. General Responsibilities of Certified Local Governments

1. To enforce the local historic preservation legislation;
2. To maintain a qualified historic preservation review commission;
3. To maintain a system for the survey and inventory of historic properties coordinated with and complementary to the survey activities of the State Historic Preservation Officer (SHPO);
4. To provide for adequate public participation in the historic preservation program;
5. To actively participate in the process of nominating properties to the State and National Registers of Historic Places; and
6. To submit an annual historic preservation report.

Further information can be found at

http://www.nysparks.state.ny.us/shpo/certified/docs/Certification_Process.pdf.

D. Benefits of Certified Local Government Status

The Certified Local Governments Program administered by the New York State Historic Preservation Office (within the New York State Office of Parks, Recreation and Historic Preservation) provides technical and financial assistance pursuant to the National Historic Preservation Act. CLG funding is used for a variety of local preservation needs, including historic preservation plans as part of main street redevelopment programs, community education programs, and in-depth surveys leading to designation of historic landmarks and districts.

Further information on grants for Certified Local Governments can be found at

http://www.nysparks.state.ny.us/shpo/certified/docs/Grants_Program.pdf.

E. LOCAL Protection Options for the Historic Areas in the Event of Village Dissolution

1. Providing basic protection through a local ordinance

If the Town chooses not to/is not able to obtain Certified Local Government Status before the dissolution of the Village, the Town will need to pass a basic local ordinance immediately upon Village dissolution in order to protect the zoning and land use of the Historic District. They would likely be able to adopt or amend the Village's current local ordinance to provide such protections, but this action would not bestow Certified Local Government status upon the Town.

OR

2. Becoming a Certified Local Government

- a. The Town would need to update the Village's local ordinance to reflect more current preservation practices, and to sync that ordinance to the land use ordinances that already exist in the Town.
- b. The Town must re-survey the Village's Historic Preservation District.
- c. The Town must identify, survey and enact legislative protection for other potential historic properties within the Town.
- d. The Town must create a qualified historic preservation review commission, likely through adoption of the commission currently existing in the Village. (Note: if the Village dissolves, the Historic Preservation Commission will dissolve as well, as it is a creation of Village law. The creation of a new Historic Preservation Commission must then be mandated in Town law.)

Note: The above steps should be completed through consultation with Julian Adams, Director of the Certified Local Government Program at the New York State Historic Preservation Office, (518) 237-8643. This consultation is fully funded by the state.

II. New York State Heritage Area Designation

A. Background

The Heritage Area System (formerly known as the Urban Cultural Park System) is a state-local partnership established to preserve and develop areas that have special significance to New York State. From the Great

Lakes to the eastern tip of Long Island, the Heritage Areas encompass some of the state's most significant natural, historic, and cultural resources, often supplemented by active historical programming.

Heritage Areas were first designated by an act of the New York State Legislature in 1982 (NYS Consolidated Law, Parks Law, Title G, “Heritage Area”, Article 35, Section 3503, Letter J.) The Seneca Falls Heritage Area was one of the first batch of designations, and others have followed in subsequent additions to the legislation. There are currently 20 Heritage Areas around the state, encompassing 400 municipalities.

B. Purpose

Unlike the National Register and Certified Local Government Program, the Heritage Area program focuses on the economic revitalization and tourism benefits that stem from historic preservation, including educational opportunities and recreation and leisure activities. The objective of Heritage Areas is to provide a tourism and economic development component that builds on the historic recognition offered by a listing in the National Register and on the land use, preservation and zoning regulations provided by Certified Local Government status.

All Heritage Areas must create an official management plan that designates a primary primary management entity (in this case, the Village of Seneca Falls), that defines the boundaries of the Heritage Area (which in this instance contain only a portion of the Village), and that details programming and plans for the Heritage Area. This management plan is not legally binding, but is a required component of the Heritage Area designation.

C. Benefits and Grant Money: Seneca Falls Heritage Area Visitor Center

Each Heritage Area is eligible for state aid and technical assistance from the New York Heritage Areas Program. A management plan is a requirement to receive state funding.

The Village of Seneca Falls received Environmental Quality Bond Act funding in the early ‘90s that enabled them to build the Heritage Area Visitor Center. The Village is legally required to manage and maintain the Visitor Center for 23 years after receipt of the grant funding. According to Marcia Kees at the New York State Historic Preservation Center, grant funding ended in 1990, meaning that the Village has a contractual responsibility to the state to manage the Visitor Center until 2013.

D. Changes Needed to Transfer Management of the Visitor Center from the Village to the Town

The Town would need to contact Marcia Kees at the New York State Historic Preservation Office at (518) 237-8643 x 3272 in order to:

1. Create a legally binding intermunicipal management agreement between the Village and the Town to manage the Visitor Center for the remainder of the Village's contract with the state. This will fulfill the terms of the Village's receipt of Environmental Quality Bond Act funding.

OR

2. Extend the Heritage Area borders (which currently only comprise a portion of the Village) to the Town. The state legislation would need to be amended to reflect the new scope of the Heritage Area, and the name of the primary management entity on the Heritage Area management plan would need to be changed. Other changes to the management plan may be required as well, pursuant to the advice of the Office of Historic Preservation.

E. Changes Regarding the Heritage Area in the Event of Village Dissolution

The Town would need to contact Marcia Kees at the New York State Historic Preservation Office at (518) 237-8643 x 3272 in order to:

1. Change the Primary management entity on the Village's Heritage Area Management plan. The remainder of the Management plan would not require revision.
2. Notify the office that another entity or municipality will be managing the Visitor Center in lieu of the Village in order to fulfill the remainder of the Environmental Quality Bond Act funding contract.

III. Listing in the National Register of Historic Places

A. Background and Purpose

The National Park and Historic Preservation District in the Village of Seneca Falls are listed in the National Register of Historic Places. The National Park Service details the benefits and responsibilities of a listing in the National Register of Historic Places as follows:

“Listing in the National Register honors a historic place by recognizing its importance to its community, State or the Nation. Listing by itself does not limit the private uses of the property. In fact, private owners of properties on the National and State Registers may alter or demolish their properties without any regulatory restraints, provided they have not accepted federal funds for repair or renovation of the property or there is no limiting local law.”

B. Benefits

In addition to honorific recognition, listing in the National Register results in the following for historic properties:

1. Consideration in planning for Federal, federally licensed, and federally assisted projects

Section 106 of the National Historic Preservation Act of 1966 requires that Federal agencies allow the Advisory Council on Historic Preservation an opportunity to comment on all projects affecting historic properties either listed in or determined eligible for listing in the National Register. The Advisory Council oversees and ensures the consideration of historic properties in the Federal planning process.

Whenever a State agency is proposing to undertake, fund or approve a project that may cause any change, whether beneficial or adverse, to a property listed on the National or State Registers, or that is eligible for such listing, it must consult with the New York State Historic Preservation Office (HPO). The state agency must submit an impact statement detailing any changes that may occur to the historic or cultural resource.

If the Commissioner of HPO determines that the proposed action may have an adverse impact on the listed or eligible property, the agency must, to “the fullest extent practicable,” avoid or mitigate the impacts. Note that the review and consultation process established by Section 14.09 of the Parks, Recreation and Historic Preservation Law (PRHPL) exclusively regulates properties under the control or jurisdiction of State agencies which are listed or eligible for listing on the National or State Registers. The state agencies must also comply with the State Environmental Quality Review Act.

The only way properties on the National and State Registers may receive direct municipal regulatory protection from incompatible alteration and demolition by a private owner is through enactment of a local historic preservation law. A local historic preservation law, which affords regulatory protection, may be a zoning law or a separate historic preservation law.

2. Eligibility for certain tax provisions

Owners of properties listed in the National Register may be eligible for a 20% investment tax credit for the certified rehabilitation of income-producing certified historic structures such as commercial, industrial, or rental residential buildings. This credit can be combined with a straight-line depreciation period of 27.5 years for residential property and 31.5 years for nonresidential property for the depreciable basis of the rehabilitated building reduced by the amount of the tax credit claimed. Federal tax deductions are also available for charitable contributions for conservation purposes of partial interests in historically important land areas or structures.

3. Consideration of historic values in the decision to issue a surface mining permit where coal is located in accordance with the Surface Mining Control Act of 1977

4. Qualification for Federal grants for historic preservation, when funds are available

Information on Federal Historic Preservation Tax Incentives can be found at <http://www.nps.gov/history/hps/tps/tax/index.htm>.

Information on Federal Agency Assistance/Grants for Historic Preservation can be found at http://www.nps.gov/history/hps/fapa_p.htm.

C. Changes Regarding the National Register in the Event of Village Dissolution

The name of the listing on the National Register would need to be changed if the Village of Seneca Falls dissolved. The New York State Historic Preservation Office (<http://www.nysparks.state.ny.us/shpo/>) should be made aware of the change, and they will then inform the National Register of the amendment. They can be contacted at (518) 237-8643.

IV. Resources

I. Local Historical Preservation Ordinances

“Legal Aspects of Municipal Historic Preservation, New York Department of State,” <http://www.dos.state.ny.us/lgss/pdfs/hispres.pdf>.

II. Certified Local Government Program

“Information and Regulations Regarding the Certification Process,” New York State Historic Preservation Office, http://www.nysparks.state.ny.us/shpo/certified/docs/Certification_Process.pdf

“Model Historic Preservation Law for Municipalities in New York State,”
New York State Historic Preservation Office,
http://www.nysparks.state.ny.us/shpo/certified/docs/Model_Law.pdf

“Certified Local Government Grants Program,” New York State Historic
Preservation Office,
http://www.nysparks.state.ny.us/shpo/certified/docs/Grants_Program.pdf

Historical Preservation Commission Qualifications, New York State
Historic Preservation Office,
http://www.nysparks.state.ny.us/shpo/certified/docs/Member_Quals.pdf

III. New York State Heritage Areas Program

Overview, http://www.nysparks.state.ny.us/heritage/herit_area.asp

IV. National Register of Historic Places

Overview, <http://www.nps.gov/nr/results.htm>

5. Landfill Revenue Sharing Alternatives

Town Options for Monetary Gifts to Other Municipalities

November, 2008

SUMMARY

The New York State Constitution prohibits municipalities from giving or loaning any money or property to any individual, private corporation/association, or private undertaking, but it does not prohibit gifts to public corporations or municipalities for public purposes.

Since there is no state statute authorizing such a gift, a municipality, in this case a Town, must exercise its home rule powers by passing a local law authorizing the monetary gift, but only if said gift furthers a public purpose of the Town. A gift that would promote a public purpose of a Town is defined by the New York State Office of the Comptroller as one that would benefit or potentially benefit all Town residents.

However, proving that a direct monetary gift to another municipality, in this case a Village, serves the public purpose of the Town, which is a necessary step to the passage of a Town law, can be difficult. Alternately, the New York State Constitution *does* authorize several options other than a straight financial gift.

1. The Town may exempt the Village from Town-wide taxes for Town highway expenses and Town-wide highway snow removal and miscellaneous expenses.
2. The Town may agree to perform Village street maintenance and repair without charge by contractual arrangement.
3. The Town may give a gift of real property to the Village.
4. The Town may use surplus Town revenue to lower the County tax obligation for all Town residents.
5. The Town may give a monetary gift to the School District to build a playground or recreation facilities that are open to all Town residents.

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I. LEGAL STANDARDS FOR MONETARY GIFTS FROM MUNICIPALITIES

The New York Office of the State Comptroller delineates standards for monetary giving by municipalities in a Report of Examination to the Town of Greenburgh School District:¹

“With respect to gifts or grants from a Town to a School District, the State Constitution, which prohibits municipalities from giving or loaning any money or property to, or in aid of, any individual, private corporation or association, or private undertaking, does not prohibit gifts to public corporations for public purposes.² Nonetheless, while there is no Constitutional bar to a gift of monies from one local government to another, there is also no State statute authorizing such a gift of monies from a Town to a School District [or other municipality] by the adoption of a board resolution....”

“...However, Towns also have home rule powers. In the exercise of its home rule power, we believe a Town, by local law, may authorize a gift to a School District public corporation [or other municipality], but only if it furthers a public purpose of the Town.”³

II. DEFINITION OF “FURTHERING A PUBLIC PURPOSE OF THE TOWN”

The previously referenced State Comptroller’s report to the Town of Greenburgh School District defines a “public purpose of a town” by pointing out the reasons why that Town’s monetary contribution to the School District’s educational curriculum did *not* fulfill those standards:

¹ OSC Report of Examination—Town of Greenburgh Educational Grant Award to the Valhalla Free Union School District, 1/1/04-5/31/06, p. 10.

²New York State Constitution, Article VIII, Section 1.

³ The New York State Comptroller’s Opinion No. 90-1; Towns and School Districts also have authority to enter into inter-municipal cooperation agreements, but only when each participant to the agreement has independent authority to undertake the function that is the subject of the agreement (New York Constitution, Article VIII, Section 1; General Municipal Law Section 119-n; see also, for example, the New York State Comptroller’s Opinion No. 2002-12).

“The general function of providing education to children is a School District, not a Town, purpose.”⁴

For the Town to make a financial gift to another municipality that serves the Town’s public purpose, all Town residents must a) benefit from the gift, or b) have access to the program or activity that the gift funds. If the gift benefits only some Town residents, then a plan must be established to provide similar benefits to other Town residents:

“...In the case of Town monies held for Town-wide purposes, the Town board, in determining whether a gift furthers a Town purpose, should be assured by the School District that all Town residents will have access to the program or activity, or if the gift benefits only those Town residents within the School District, set forth a plan to provide similar gifts to other School Districts within the Town.”⁵

III. ALTERNATIVES TO A DIRECT MONETARY GIFT FROM TOWN TO VILLAGE

1a. The Town may exempt the Village from Town taxes for Town highway equipment and Town highway snow removal and miscellaneous expenses.

and/or

⁴ In fact, local governments are expressly prohibited from adopting a local law that supersedes a State statute, if such local law applies to or affects the maintenance, support or administration of the educational system in the local government (Municipal Home Rule Law, Section 11[1][c]).

⁵ OSC Report of Examination—Town of Greenburgh Educational Grant Award to the Valhalla Free Union School District, 1/1/04-5/31/06, p. 11.

1b. The Town may agree to perform Village street maintenance and repair without charge.

The Office of the State Comptroller's Opinion 98-10, to the Town of Kinderhook, details acceptable arrangements for provision of highway services from towns to villages based upon the Highway Law.

There are four components of Highway Law: a) Repair and improvement of highways, public roads, boardwalks, etc; b) Repair and construction of bridges; c) Purchase and repair of highway equipment; and d) Snow removal and other miscellaneous.

“Highway Law, §277 authorizes, but does not require, a Town to exempt property within Villages from Town taxes for Town highway equipment and Town highway snow removal and miscellaneous expenditures.⁶...In addition, a Town may agree to repair and maintain Village streets under Highway Law, §142-c without consideration...”

“...Village Law, §6-602 provides that the streets and public grounds of a Village constitute a separate highway district under the exclusive control and supervision of the Village board of trustees or other officers to whom such control is delegated by the board. Highway Law, §142-c provides that a Town board may authorize the Town highway superintendent, upon such terms and conditions agreed to by the Town board and Village board of trustees, to remove snow and ice from streets and sidewalks in any Village within the Town, repair streets and sidewalks within any Village within the Town and permit the use of Town highway machinery, tools and equipment in or by any Village within the Town...”⁷

“...Thus, a Town and Village may provide, by contract, for the Town to repair and maintain Village streets. There is no requirement in section 142-c that consideration be paid to the Town for these services.⁸ If consideration is to be paid, the statute does not prescribe a method for determining the amount of such consideration.⁹ Therefore, the Town and Village may agree to a reasonable formula or method for determining the charge, including, but not limited to, cost per mile (id.)...”

⁶ See *DuBois v Town of New Paltz*, 35 NY2d 617, 369 NYS2d 506.

⁷ See also General Municipal Law, §119-o; 1989 Opns St Comp No. 89-57, p 128; 1983 Opns St Comp No. 83-172, p 217; 1982 Opns St Comp No. 82-136, p 170.

⁸ See 1983 Opns St Comp No. 83-172, p 217; 1973 Opns St Comp No. 73-912, unreported; see Memorandum of the Office for Local Government, L 1962, ch 561, McKinney's Session Laws of 1962, p 3568; *Comerseki v City of Elmira*, 308 NY 248.

⁹ New York Office of the State Comptroller, Opn No. 83-172.

“...However, a Town may not raise Town taxes within a Village to generate revenues to reimburse the Town for the cost of repairs and maintenance of Village streets performed by the Town pursuant to a contract with the Village. Village streets do not constitute part of the Town highway system¹⁰ and, consequently, Towns are not authorized to levy taxes upon Village residents for the maintenance of Village streets.¹¹ “...Moreover, an agreement for a Town to repair and maintain Village streets does not transform a Village street into a Town highway and, since there is no authority for a Town to directly tax Village property owners to fund the Village's agreed upon consideration for the Town's services, the agreement may not authorize the levy of Town taxes within the Village to generate revenues to reimburse the Town for the cost of repairing and maintaining Village streets.¹² Rather, the initial expenses incurred to perform work under the contract would be paid from Town highway fund moneys and, if the agreement provides for consideration, all or part of the expense would be reimbursed to the Town highway fund by contractual payments of Village funds from the Village...”¹³

“...Further, it is our opinion that a Town may not, by local law, authorize the taxation of property owners within the Village to reimburse the Town for the cost of repair and maintenance of Village streets. Municipal Home Rule Law, §10(1)(i) authorizes local governments to adopt local laws, not inconsistent with any general law or the Constitution, relating to their property, affairs or government. In addition, except to the extent restricted by the State Legislature, local governments may adopt local laws, not inconsistent with general laws and the Constitution, relating to certain enumerated subjects, whether or not they relate to property, affairs or government....”¹⁴

See end of document for exact text of relevant sections of Highway Law.

2. The Town may give a gift of real property to the Village.

The Office of the State Comptroller's Opinion 91-62, to the Village of Greenwood Lake, denotes appropriate methods to transfer unneeded real property between municipalities.

¹⁰ Highway Law, §§3[5], 140[1]; 2 Opns St Comp, No. 1946, p 38.

¹¹ See 1982 Opns St Comp No. 82-136, p 170; 23 Opns St Comp, 1967, p 780.

¹² New York Office of the State Comptroller, Opn No. 82-136.

¹³ New York Office of the State Comptroller Opn Nos. 83-172 and 82-136, Highway Law, §142-c[5].

¹⁴ Municipal Home Rule Law, §10[1][ii]).

General Municipal Law, §72-h authorizes municipal corporations and fire districts to convey unneeded real property, with or without consideration, to another municipal corporation, fire district, School District or BOCES.

See end of document for exact text of relevant sections of General Municipal Law.

3. The Town may use surplus Town revenue to lower the County tax obligation for all Town residents.

Town Law § 112-2 authorizes the Town Board to direct the Town Supervisor to pay uncommitted, unappropriated funds to the County Treasurer to reduce the county tax levy on the Town.

See end of document for exact text of relevant sections of Town Law.

4. The Town may give a monetary gift to the School District to build a playground or recreation facilities that are open to all Town residents.

Though the previously referenced State Comptroller's report to the Town of Greenburgh School District notes that "the general function of providing education to children is a School District, not a Town, purpose"¹⁵, there are certain activities undertaken by a School District that may qualify as furthering a Town purpose: "For example, improvements to a School District's recreational property used for authorized Town youth programs, and certain extracurricular or after school activities, could qualify as furthering a Town purpose."¹⁶

The Office of the State Comptroller's Opinion 90-1, to the Town of Lewiston, also notes that the development of School District playgrounds that are accessible to Town residents is an appropriate use of Town funds:

"Towns are authorized to develop playgrounds for the use of Town residents.¹⁷ Thus, the legislature has determined that the development of

¹⁵ New York Office of the State Comptroller's Report of Examination--Town of Greenburgh Educational Grant Award to the Valhalla Free Union School District, 1/1/04-5/31/06, p. 10.

¹⁶ General Municipal Law Section 95

¹⁷ See Executive Law, §§420, 422; General Municipal Law, §§95, 240-244-b; see also 1978 Opns St Comp No. 78-418, unreported; 30 Opns St Comp, 1974, p 90.

playgrounds for Town residents clearly is a proper Town purpose. Therefore, a Town, by local law, may authorize a gift to a School District located within the Town to develop a School District playground if the Town board determines that the School District playground will benefit Town residents.”¹⁸

NEW YORK STATE LAW: RELEVANT EXCERPTS

Highway Law

§ 142-c. Removal of snow and ice from streets and repair of sidewalks in Villages.

The Town board may authorize the Town superintendent to:

- (1) Remove snow and ice from streets and sidewalks in any Village or portion thereof within the Town.
- (2) Repair streets and sidewalks within any Village or portion thereof within the Town.
- (3) Permit the use of Town highway machinery, snow and ice removal equipment, tools and equipment in or by any Village located wholly or partly within the Town.
- (4) The work authorized by this section shall be performed upon such terms and conditions as may be agreed upon by the Town board of the Town and board of trustees of the Village.

§ 277. Assessment of village property [and village exemption from certain town taxes].

...In addition a town board in such town may exempt all property within such village from the levy and collection of taxes levied in the town for such items provided for by subdivisions three and four of section one hundred forty-one of this chapter...

¹⁸ New York Office of the State Comptroller’s Opinion 90-1, p. 2

§ 141. Estimate of expenditures for highways and bridges [and items for which the village can be exempted from town taxes].

The estimate of expenditures for highways and bridges, to be submitted by the town superintendent, as required by section one hundred four of the town law, shall specify:

.....

3. The amount of money necessary to be levied and collected for the purchase, repair and custody of stone crushers, power rollers, traction engines, road machines for grading and scraping, power trucks, power graders, turn tables, scarifiers, concrete mixers, power shovels and distributors and tools and implements.

4. The amount of money necessary to be levied and collected for the removal of obstructions caused by snow and for other miscellaneous purposes, including the widening of a state highway under a permit as provided by section fifty-two. The amounts specified in such statement shall not exceed the limitations prescribed in section two hundred and seventy-one. If the town superintendent is of the opinion that an amount in excess of the limitations therein prescribed be raised by tax, he shall include in his statement his reasons therefore in detail.

General Municipal Law

§ 72-h. Sale, lease and transfer to municipal corporations of certain public lands.

(a) Notwithstanding any provision of any general, special or local law or of any charter, the supervisors of a county, the Town board of a Town, the board of trustees of a Village, the board of fire commissioners of a fire district, the board of estimate of a city, or if there be none the local legislative body of such city, and, in a city having a population of one million or more, the mayor, subject to disapproval by the council within thirty days following receipt of notice of the approval of the mayor, may sell, transfer or lease to or exchange with any municipal corporation or municipal corporations, School District, board of cooperative educational services, fire district, the state of New York, or the government of the United States and any agency or department thereof, either without consideration or for such consideration and upon such terms and conditions as shall be approved by such officer or body, any real property owned by such county, Town, Village, fire district or city; and any municipal corporation or fire district may acquire or lease such real property as provided in this section. The term of any lease entered into

pursuant to the provisions of this section shall not exceed ten years but nothing herein contained shall prevent the renewal of any such lease.

(b) The provisions of this section shall not apply to any real property which is made inalienable under the provisions of any general, special or local law or of any charter.

§ 95. Youth agencies and assistance [and youth programs as potentially serving a Town purpose].

Any municipality as defined by section two hundred forty of this chapter is hereby authorized and empowered to establish, maintain and operate a bureau or agency thereof for the purpose of coordinating and supplementing the activities of public and private agencies devoted in whole or in part to the welfare and protection of youth therein, and to undertake and promote activities and establish, maintain and operate projects devoted in whole or in part to providing leisure-time activities for youth or assistance to children. Any municipality as defined by section two hundred forty of this chapter may appropriate, raise and expend moneys for the purposes of establishing, maintaining and operating such bureau or such agency, and may also receive and expend moneys from the state, the federal government or private individuals, corporations or associations for such purposes.

Town Law

§ 112. Supplemental appropriations; unappropriated unreserved fund balances [including potential for using such to reduce county taxes].

...

2. If at any time during a fiscal year a Town receives moneys from any source, except from loans, which are not otherwise committed or appropriated, the Town board may direct the supervisor to pay the same or any part thereof to the treasurer of the county to be applied in reduction of the amount to be levied for state and county purposes, and the supervisor shall pay such moneys to the county treasurer prior to the levy.

SOURCES FOR NON-LEGALLY BINDING OPINIONS & ADVICE

Primary Source

Mitchell Morris, NY Office of the State Comptroller, Associate Counsel
(Local), 518-474-5586.

Secondary Source

Lori Mithen, NY Association of Towns, Acting Counsel, (518) 465-7933.

6. List of People Interviewed during Study

Village

- Mayor - Diana Smith
- Administrator/Clerk/Treasurer - Connie Sowards
- Deputy Clerk/Treasurer – Martha Nygard
- Chief of Police - Fred Capozzi
- Superintendent of DPW - Jeff Warrick
- Deputy Superintendent of DPW – Pat Caffola
- Fire Chief – Thomas Solan
- Historic Preservation Commission - Heidi Connelly

Town

- Supervisor – Peter Same
- Town Clerk – Nicoletta Greer
- Accounting/Payroll – Bev Warfel
- Court Justice – Joyce Mahoney
- Highway Superintendent – Don Wood
- Assessor – Cindy Loncosky
- Attorney - Pat Morrell

Community

- Chairman & CEO of Seneca Falls Savings Bank – Robert Kernan
- President of Seneca Falls Savings Bank – Menzo Case
- Controller, ITT – Tom Wu

Members of Study Committee

- Mayor – Diana Smith
- Supervisor – Peter Same
- Administrator/Clerk/Treasurer – Connie Sowards
- Town Board Member – Lucille Cook
- Village Board Member – Tony Petroccia
- Community Member – Jeff Zwick
- Community Member – Bob Wayne
- Community Member – Charlie Kaye

Interviews for Historic Preservation Research

- Joanne Arany - Landmark Society of Western New York
- Daniel Mackay - Director of Public Policy, Preservation League of New York State

-
- Julian Adams, NYS Historic Preservation Office, Certified Local Government Program
 - Marcia Kees, NYS Historic Preservation Office, New York State Heritage Area Program

Interviews for Revenue Sharing research:

- Lori Mithen, Acting Counsel for NY Association of Towns
- Mitchell Morris, Associate Counsel for the NY Office of the State Comptroller

7. General Dissolution Information

Consolidation and Collective Bargaining

Collective bargaining agreements (CBA) and other employee and union issues often arise during any local government consolidation. Under New York's Public Employees Fair Employment Act (Taylor Law), public employers have a statutory duty to negotiate in good faith with the unions representing their employees regarding the terms and conditions of employment. Both the Public Employment Relations Board (PERB)¹ and the courts have held that the decision to transfer work that has historically been performed exclusively by employees of one bargaining unit (unit work) to persons outside of the bargaining unit is a mandatory subject of negotiation in many circumstances.² This is true whether the transfer would be to a private contractor or to employees of another public employer.

Consolidating Services

Various types of consolidation or shared services between local governments raise the issue of whether such arrangements, and the decision to enter into them, must be negotiated. Subcontracting and the reassignment of unit work is generally recognized as a mandatory subject of bargaining, although there are exceptions. While it is by and large a management prerogative of a local government to decide what level of service to provide to its citizens, practically speaking, this means that in order to lower costs through unilateral action, the level of a service must be reduced or eliminated. For example, in one case, an employer's decision to abolish a position was lawful, but when it assigned that unit work at about the same time to non-unit employees the employer was held to have violated the Taylor Law.³ Thus, reassignment of unit work generally must be negotiated; the practical effect being that consolidation of services or subcontracting in an effort to save tax dollars normally must be agreed to by the appropriate employee bargaining unit, especially where levels of service remain about the same, before being implemented.⁴

A current example of an effort at consolidation is in the Town of Clay in Central New York. There, the Town is proposing to merge its police department into the Onondaga

¹ PERB is the NYS agency established pursuant to the Taylor Law to administer that law.

² The Taylor Law gives little guidance as to what issues must be collectively bargained. The statute imposes a duty to negotiate "terms and conditions of employment," which is loosely defined as "salaries, wages, hours, and other terms and conditions of employment." Thus, one must look to case law for any further detail on what subjects are "mandatory" (i.e., a term or condition of employment such that either party must negotiate upon demand); "non-mandatory" or "permissive" (i.e., a party may request to include such a subject in a CBA, however, neither party is under any duty to negotiate these subjects or to include them in a CBA); or "prohibited" (i.e., a subject that cannot be negotiated since enforcement would be either illegal or against public policy. NYS pension benefits are one example).

³ City of Poughkeepsie, 15 PERB ¶ 3045

⁴ *Public Sector Labor and Employment Law*, 3rd Ed., Edited by Jerome Lefkowitz, Esq., Jean Doerr, Esq., and Sharon Berlin, Esq., § 7.13.



County Sheriff's Department, which would in turn patrol the town. This initiative would save the taxpayers an estimated 20% on their town tax bill. As noted, significant impediments exist under the current system. The affected union has alleged a violation of the Taylor Law for failure to negotiate the decision to consolidate. Of course, every group will naturally seek to protect their own interests; however, if this initiative is blocked through litigation the enthusiasm for future consolidation efforts may be jeopardized. The Commission's recommendations herein are meant to alleviate these impediments.

In addition to the municipal employer's bargaining obligation that may attach to the decision to transfer unit work, there is also a duty to bargain, upon demand, the "impact" or effects of that decision upon the terms and conditions of employment. So, even where the local government is able to unilaterally implement a decision regarding unit work, the "impact" on the terms and conditions of employment must still be negotiated upon demand. For example, where a municipality decides unilaterally to eliminate certain positions and not replace them, this curtailment of services for economic reasons is a management prerogative. However, the municipality would still be obligated to negotiate the effect of the decision to layoff employees on the terms and conditions of employment (wages, hours, workload, and other mandatory subjects) of the affected employees. In cases of layoffs, the employer's obligation to negotiate impact extends to laid off employees as well as those retained in employment.⁵

Consolidating Local Governments

Full municipal or governmental consolidation (such as two towns consolidating) will involve a change in the employing unit. The legal obligations of these municipalities to their present, new, and former employees, and the unions that represent them, are issues that must be resolved during a consolidation. There is a large body of successorship law in the private sector since there are frequent changes in corporate ownership; however, there is little precedent under New York's Taylor Law because of an absence of similar changes with respect to local governments. Depending on the circumstances, a successor employer may or may not be bound by substantive provisions of a CBA. Generally, PERB has held that a successor employer is not bound by the substantive provisions of a CBA negotiated by its predecessor which has not been agreed to or assumed by the successor.⁶ Nevertheless, the successor employer may have a duty to continue to recognize and bargain with the union that represented its predecessor's employees. Whether or not this duty exists has been determined simply by which is more appropriate, bringing the employees into the successor employer's union or continuing to recognize the union from the previous employer. Where various obligations of the successor public employer are not controlled by a

⁵ Baldwinsville Cent. School Dist., 15 PERB ¶ 3032 (1982).

⁶ Matter of Cuba-Rushford Cent. School Dist., 182 AD2d 127 (4th Dept 1992) -- Where a school district dissolved and was annexed by a neighboring district, the CBA of the dissolved district does not travel with any employees that are subsequently hired by the annexing district. The CBA is not a "property right" such that the annexing public entity would have to accept it as it would other outstanding debts and liabilities.



CBA, many are determined by the Civil Service Law, which provides for the orderly appointment of employees during a consolidation or dissolution and annexation.

Municipal officials are understandably hesitant in these areas because of the scarcity of legal authority to offer guidance regarding employee bargaining rights with respect to municipal consolidation. When a simple service sharing arrangement can bring grievances and improper practice charges, which come with expensive and time consuming arbitrations and litigation, it could be expected that the unions will wage an even more vigorous battle where a municipal consolidation would bring a reduction in wages and benefits or even layoffs.

Removing the Impediments

The US Constitution Article 1, §10 provides that “No state... shall pass any law that... impairs the obligation of contracts....” While the New York State Constitution has no similar Contract Clause, the due process clause (Article 1, § 6) of the State Constitution has been construed to impose a similar limit on legislative action. However, the prohibition is not absolute, and a central question is whether the State law has operated as a “substantial impairment of a contractual relationship.”⁷ If the State law constitutes a “substantial impairment,” the State, in justification, must have a significant and legitimate public purpose behind the statute, such as the remedying of a broad and general social or economic problem, and the means chosen must be reasonable and appropriate.⁸

There are statutory schemes that have successfully superseded areas of collective bargaining rights. For example, the basic authority within the Education Law for districts to subcontract programs to BOCES for various services, subject to the approval of the Commissioner of Education, has been held to be within the discretion of the district and outside the scope of mandatory collective bargaining. Another example is the Judiciary Law, amended in 1977, to include an entire plan of annexing local government employees into State employee status are part of the new State Unified Court System:

Notwithstanding any other provision of law...commencing April first, nineteen hundred seventy-seven all justices, judges, and non-judicial officers and employees of the courts and court-related agencies of the unified court system set forth in subdivision one of this section shall be employees of the state of New York and the salaries, wages, hours and other terms and conditions of their employment shall be determined in accordance with the provisions of this section. (see Judiciary Law § 39)

⁷ See Allied Structural Steel Co. v. Spannaus, 438 U.S. 234, 244 (1978).

⁸ The Buffalo wage freeze cases are an excellent illustration of this rationale. See Buffalo Teachers Federation v. Tobe, et al., 464 F.3d 362 (2nd Cir. 2006).



However, there are limits to State action. It should be noted that the Judiciary Law amendments did grandfather in all the existing unions of the local employees. Also, as a result of those amendments, it was held by the Court of Appeals that certain provisions did unconstitutionally infringe upon employees' vested contract rights. As a result, the statutory provisions had to be interpreted as being optional rather than mandatory and former county employees had the option of accelerated payments from their former employers for certain accumulated leave cash-outs.

To facilitate municipal consolidation, dissolution, and sharing of services, the Commission recommends amending the Taylor Law and other applicable statutes to **provide that when municipalities consolidate operations collective bargaining agreements shall be subject to renegotiation with the newly created entity taking over the consolidated function.**

Moreover, in order to smooth the progress of both sharing of services and consolidation of departments between local governments, as well as the consolidation of local governments themselves, these statutory amendments should provide that when municipalities consolidate operations or services (or consolidate local governments entirely) the decision to transfer, consolidate, or reassign exclusive bargaining unit work and the impact of the decision, would be non-mandatory subjects of negotiation, i.e., management prerogative.

Amendments made to the Taylor Law or other statutes in order to accomplish the goals of this proposal would likely be upheld by the courts as constitutional, even where collective bargaining agreements are in place. However, there are certain vested contractual rights that have been preserved by the Court of Appeals; these rights should be addressed in any statutory amendments. In addition, other areas of uncertainty should be clarified such as a mechanism to decide what union will represent and bargain for employees of a successor entity upon a municipal consolidation or dissolution.



Consolidation Procedures

County, City, Town, or Village Annexation – General Municipal Law Article 17

- **Petition:** Petition is received from more than 20 percent of residents or the owners of a majority of the property value in area to be annexed.
- **Notice:** Notice is published and sent to each property owner in area to be annexed.
- **Joint Hearing:** Current governing board and the governing board in the annexing municipality hold a joint hearing.
- **Resolution in Each or Court Finding:** Governing boards of each government pass a resolution that the annexation is in the public interest. If only one governing board finds the annexation to be in the public interest, any other affected governing body may initiate a judicial proceeding to determine whether it would be in the overall public interest. If either the governing bodies or the court finds the annexation to be in the overall public interest, a proposition is placed on the ballot in the area to be annexed.
- **Majority in Annexed Area:** Proposition receives a majority vote in area to be annexed.
- **How-to Guide:** A how-to guide is available at <http://www.dos.state.ny.us/lgss/smsi/What's%20New%20Addition/Towns%20and%20Villages/Revised%20How%20To%20Consolidation2008.pdf>

Town Dissolution – Town Law Article 5-A

- **Debt Free:** Town to be dissolved is free of bonded debt.
- **Submit Proposition:** Town boards in both the dissolving town and an adjoining town in the same county place a proposition on the ballot on whether the town should be dissolved and annexed.
- **Majority in Each:** Proposition receives a majority vote in both the dissolving town and the annexing town.
- **How-to Guide:** A how-to guide is available at <http://www.dos.state.ny.us/lgss/smsi/What's%20New%20Addition/Towns%20and%20Villages/Revised%20How%20To%20Consolidation2008.pdf>

Town Consolidation – Town Law Article 5-B

- **Board Action or Petition:** Process is initiated in two or more adjoining towns in the same county by the town boards or by petitions received with signatures from qualified electors equal to at least five percent of the votes from the previous gubernatorial election in each town.
- **Submit Proposition:** Town boards place a proposition on the ballot on whether the towns should be consolidated. If a petition is received, a town board must place a proposition on the ballot.
- **Consolidation Plans:** Proposition must contain plans on how the consolidation will occur, including the town's name, disposition of property, allocation of indebtedness, any classification changes, proposals on the continuation of officers and employees, and any other necessary matters.
- **Joint Hearing:** Town boards hold a joint public hearing.



- **Majority in Each:** Proposition receives a majority vote in each town to be consolidated.
- **How-to Guide:** A how-to guide is available at <http://www.dos.state.ny.us/lgss/smsi/What's%20New%20Addition/Towns%20and%20Villages/Revised%20How%20To%20Consolidation2008.pdf>

Village Dissolution – Village Law Article 19

- **Board Action or Petition:** Process is initiated by the village board or by a petition received from at least one-third of the total number of qualified electors.
- **Study Committee:** Village board creates a study committee, which holds a public hearing and prepares a plan for dissolution.
- **Hearing:** Village board holds a public hearing on the proposed dissolution.
- **Submit Proposition:** Village board adopts a plan for dissolution and places a proposition on the ballot on whether the village should be dissolved. If the process was initiated by a petition, the village board must adopt a plan for dissolution and place the proposition on the ballot.
- **Dissolution Plans:** Proposition must contain plans on how the dissolution will occur, including property disposition, the payment of obligations, the levy and collection of taxes, and any other necessary manners.
- **Majority in Village:** Proposition receives a majority vote in the village to be dissolved.
- **How-to Guide:** A how-to guide is available at <http://www.dos.state.ny.us/lgss/smsi/What's%20New%20Addition/Towns%20and%20Villages/Revised%20How%20To%20Consolidation2008.pdf>

Village Consolidation – Village Law § 18-1806 - § 18-1818

- **Board Action or Petition:** Process is initiated in two or more adjoining villages by the village boards or by petitions received from: 200 electors in villages with a population of 5,000+, 150 electors in villages with a population of 3,000 - 4,999, 100 electors in villages with a population of 1,000 - 2,999, or 10 percent of the electors in villages with a population of less than 1,000.
- **Submit Proposition:** Village boards place a proposition on the ballot on whether the villages should be consolidated. If a petition is received, a village board must place a proposition on the ballot.
- **Majority in Each:** Proposition receives a majority vote in each of the villages to be consolidated.
- **How-to Guide:** A how-to guide is available at <http://www.dos.state.ny.us/lgss/smsi/What's%20New%20Addition/Towns%20and%20Villages/Revised%20How%20To%20Consolidation2008.pdf>

Fire District Consolidation – Town Law § 172

- **Petition:** Petition from resident taxpayers owning at least half of the property value in each of the adjoining districts or petition from a majority of the fire commissioners in each adjoining district.
- **Hearing:** Town boards in each town containing the consolidating fire districts hold a public hearing.



- **Town Board Approval:** Each town board in the towns containing the consolidating fire districts adopts a resolution consolidating the fire districts.
- **How-to Guide:** A how-to guide is available at <http://www.dos.state.ny.us/lgss/smsi/What's%20New%20Addition/Fire/Book%20Fire%20Districts.pdf>

Town Fire Protection District Consolidation – Town Law § 172-B

- **Board Action or Petition:** Process to consolidate adjoining districts in the same town or in two or more towns is initiated by the town board or a petition from resident owners of at least half of property value in each district.
- **Hearing:** Town board holds a public hearing.
- **Town Board Approval:** Town board passes a resolution consolidating. If it was not initiated by a petition, it is subject to a permissive referendum.
- **How-to Guide:** A how-to guide is available at <http://www.dos.state.ny.us/lgss/smsi/What's%20New%20Addition/Fire/Book%20Fire%20Districts.pdf>

Town Fire Protection District Dissolution into a Fire District – Town Law § 172-D

- **Board Action or Petition:** Process is initiated by the town board.
- **Fire District Consent:** The fire district assuming responsibility in the fire protection district must consent to the fire protection district dissolution.
- **Hearing:** Town board holds a public hearing.
- **Town Board Approval:** Town board passes a resolution dissolving the fire protection district.
- **How-to Guide:** A how-to guide is available at <http://www.dos.state.ny.us/lgss/smsi/What's%20New%20Addition/Fire/Book%20Fire%20Districts.pdf>

County Special District Consolidation – County Law § 274-A

- **Board Action or Petition:** Process is initiated by the county board or a petition from at least 25 owners in the district. Districts created for the same purpose, as well as different purposes, may be consolidated into a single district.
- **Hearing:** County board holds a public hearing.
- **Resolution Subject to Permissive Referendum:** County board passes a resolution consolidating, subject to a permissive referendum.

Town Special District Consolidation – Town Law § 206

- **Board Action or Petition:** Process is initiated by the town board or a petition from at least ten percent of owners in each district. Districts created for the same purpose, as well as different purposes, may be consolidated into a single district.
- **Hearing:** Town board holds a public hearing.
- **Resolution Subject to Permissive Referendum:** Town board passes a resolution consolidating, subject to a permissive referendum.
- **How-to Guide:** A how-to guide is available at <http://www.osc.state.ny.us/localgov/costsavings/specialdistrict.htm>



School District Centralization – Education Law § 1801 - § 1804

- **Centralization Plans:** Commissioner of Education proposes the creation of a new district that combines any type of school district, except city school districts. The Commissioner may do this at any time, but it is traditionally only done after extensive study, evidence of support in the district, and recommendation of the affected school districts' boards of education and/or District Superintendent. This places a proposition on the ballot on whether the school districts should be centralized.
- **Majority in Each:** Proposition receives a majority vote in each of the school districts to be centralized.
- **How-to Guide:** A how-to guide is available at [http://www.emsc.nysed.gov/mgtserv/sch_dist_org/GuideToReorganizationOfSchoolDistricts.htm#VII.%20TAKING%20THE%20FORMAL%20\(LEGAL\)%20STEPS%20TOWARD%20REORGANIZATION](http://www.emsc.nysed.gov/mgtserv/sch_dist_org/GuideToReorganizationOfSchoolDistricts.htm#VII.%20TAKING%20THE%20FORMAL%20(LEGAL)%20STEPS%20TOWARD%20REORGANIZATION)

Central School District Dissolution & Annexation – Education Law § 1801 - § 1804

- **Annexation Plans:** Commissioner of Education orders the dissolution of a common, union free, or central school district and annexes it to a central school district. The Commissioner may do this at any time, but it is traditionally only done after extensive study, evidence of support in the district, and recommendation of the affected school districts' boards of education and/or District Superintendent.
- **Permissive Referendum:** Order is subject to a permissive referendum.
- **No Action or Majority in Each:** Permissive referendum is not requested in any of the districts, or the referendum is approved in the districts that request it.
- **How-to Guide:** A how-to guide is available at [http://www.emsc.nysed.gov/mgtserv/sch_dist_org/GuideToReorganizationOfSchoolDistricts.htm#VII.%20TAKING%20THE%20FORMAL%20\(LEGAL\)%20STEPS%20TOWARD%20REORGANIZATION](http://www.emsc.nysed.gov/mgtserv/sch_dist_org/GuideToReorganizationOfSchoolDistricts.htm#VII.%20TAKING%20THE%20FORMAL%20(LEGAL)%20STEPS%20TOWARD%20REORGANIZATION)

Union Free School District Dissolution & Annexation – Education Law § 1705

- **Annexation Plans:** Commissioner of Education orders the dissolution of a common, union free, or central school district and annexes it to a union free school district. The Commissioner may do this at any time, but it is traditionally only done after extensive study, evidence of support in the district, and recommendation of the affected school districts' boards of education and/or District Superintendent.
- **Permissive Referendum:** Order is subject to a permissive referendum.
- **No Action or Majority in Each:** Permissive referendum is not requested in any of the districts, or the referendum is approved in the districts that request it.
- **How-to Guide:** A how-to guide is available at [http://www.emsc.nysed.gov/mgtserv/sch_dist_org/GuideToReorganizationOfSchoolDistricts.htm#VII.%20TAKING%20THE%20FORMAL%20\(LEGAL\)%20STEPS%20TOWARD%20REORGANIZATION](http://www.emsc.nysed.gov/mgtserv/sch_dist_org/GuideToReorganizationOfSchoolDistricts.htm#VII.%20TAKING%20THE%20FORMAL%20(LEGAL)%20STEPS%20TOWARD%20REORGANIZATION)

Union Free/Common School District Consolidation – Education Law § 1510-§1513

- **Petition:** Residents in each school district to be consolidated submit a petition to their school board. Common school districts may be consolidated as a common school district. Common and/or union free school districts may be consolidated as a union free school district.



- **Proposal Submission:** School boards submit a proposal for consolidation to the Commissioner of Education.
- **Commissioner Approval:** Commissioner of Education must approve the proposal.
- **Meeting and Vote:** School boards schedule a joint meeting at which a vote is taken.
- **Majority in Each:** Question of consolidation receives a majority vote in each district at the meeting.
- **How-to Guide:** A how-to guide is available at [http://www.emsc.nysed.gov/mgtserv/sch_dist_org/GuideToReorganizationOfSchoolDistricts.htm#VII.%20TAKING%20THE%20FORMAL%20\(LLEGAL\)%20STEPS%20TOWARD%20REORGANIZATION](http://www.emsc.nysed.gov/mgtserv/sch_dist_org/GuideToReorganizationOfSchoolDistricts.htm#VII.%20TAKING%20THE%20FORMAL%20(LLEGAL)%20STEPS%20TOWARD%20REORGANIZATION)

City School District Consolidation – Education Law § 1524

- **Proposition:** Residents in the school district seeking to be consolidated with the city school district adopt a proposition at the annual or special meeting of the school district.
- **Consent:** City school board consents to the consolidation.
- **Consolidation Order:** Commissioner of Education issues an order consolidating the districts.
- **How-to Guide:** A how-to guide is available at [http://www.emsc.nysed.gov/mgtserv/sch_dist_org/GuideToReorganizationOfSchoolDistricts.htm#VII.%20TAKING%20THE%20FORMAL%20\(LLEGAL\)%20STEPS%20TOWARD%20REORGANIZATION](http://www.emsc.nysed.gov/mgtserv/sch_dist_org/GuideToReorganizationOfSchoolDistricts.htm#VII.%20TAKING%20THE%20FORMAL%20(LLEGAL)%20STEPS%20TOWARD%20REORGANIZATION)

Central High School District Formation – Education Law § 1912 - § 1914

- **Suffolk County Only:** These central high school district formation provisions currently only apply to Suffolk County.
- **Formation Plans:** Commissioner of Education orders the creation of a new district that provides instruction in grades 7 to 12 from territory of two or more, common, union free, or central school districts in Suffolk County.
- **Permissive Referendum:** Order is subject to a permissive referendum.
- **No Action or Majority in Each:** Permissive referendum is not requested in any of the districts, or the referendum is approved in the districts that request it.

BOCES Supervisory District Reorganization – Education Law § 2201

- **Vacant Position:** BOCES District Superintendent of Schools resigns or becomes vacant.
- **Study:** Commissioner of Education surveys the field to determine if the number of supervisory districts is no longer necessary and authorizes a study of the possible reorganization of the supervisory district if no such study has been conducted in five years.
- **Public Meeting:** Member of the Board of Regents representing the area presents the study, including any proposed reorganization plan, to the boards of education of the affected component school districts at a public meeting.
- **Merger Ordered:** Commissioner orders merger of the affected supervisory districts based on a finding that it will promote the educational interests of the supervisory districts.



CONSOLIDATION, DISSOLUTION, AND ANNEXATION OF TOWNS AND VILLAGES How To Guide



*New York State
Department of State*

David A. Paterson
Governor

Lorraine A. Cortés-Vázquez
Secretary of State

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of Towns and Villages
How to Guide

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I. Introduction

Many local governments in New York State are experiencing fiscal stress and searching for ways to save money by providing services more effectively and efficiently. Because local governments provide many of the same types of services, the restructuring methods of consolidation, dissolution, and annexation of towns and villages could reduce expenditures, while maintaining or even improving services, by eliminating duplicative provision of services.

This “how to” guide serves as a document that citizens and local government officials can refer to when considering or undertaking local government reforms and restructuring. This resource manual focuses on consolidation, dissolution, and annexation of towns and villages. Processes, procedures and samples are provided to help guide interested municipalities in reforming their local governments. *This document is intended for informational purposes; it is recommended that a municipal attorney be consulted before engaging in any of the processes discussed herein.*

II. Definitions

A. What is Consolidation?

Consolidation of Towns. Consolidation is accomplished by a physical combination of two or more towns into a single town. Upon consolidation, each town ceases to exist as a governmental entity and is replaced by a new town, which would have a town board consisting of a single town supervisor and four council members. Article 5-B of the Town Law describes the appropriate procedures to achieve consolidation of towns.

Consolidation of Villages. A new village formed by the combination of two or more villages would consist of the combined territory of the original villages. A single mayor, board of trustees and village justice would assume the responsibilities of the new government. Article 18 of the Village Law describes the appropriate procedures to achieve consolidation of villages.

B. What is Dissolution?

Dissolution of Towns. Any town having no bonded indebtedness may be dissolved and cease to exist as a governmental entity. The area of the former town may be annexed to, and become a part of, an adjoining town in the same county. The terms of office of all town officers expire upon dissolution, and all the property and assets of the dissolved town become the property and assets of the town that annexes it. Article 5-A of the Town Law describes the appropriate procedures to achieve dissolution of certain towns.

Dissolution of Villages. Dissolution is a process whereby a village ceases to exist as a governmental entity. The process of village dissolution does not require the consent of the town in which the village is located. Article 19 of the Village Law describes the appropriate procedures to achieve dissolution of villages.

C. What is Annexation?

Annexation is a form of governmental action frequently associated with consolidation. It is not, however, a form of consolidation or dissolution, but the process by which one government incorporates contiguous territory into its boundaries. Annexation requires the consent of the people, if any, of the territory proposed to be annexed and the consent of the governing board of each affected local government, upon its determination that the proposed annexation is in the overall public interest. Statutory authority for the annexation of territory is found in Article 17 of the General Municipal Law.

III. Factors to Consider

A. Potential Benefits

By allowing communities to maximize available resources, the processes of consolidation, dissolution, or annexation may result in significant benefits to local governments. These processes provide local governments with opportunities to save money and improve the quality of services to the geographic area of both municipalities. Coordination of local government activities could be enhanced and duplicative services currently being provided by multiple layers of government could be minimized or even eliminated, thus providing services over larger regions without compromising the quality of such services. Combining municipalities could help coordinate the expenditure of funds, improve the potential to provide increased services and lower the costs of supporting fewer elected officials. Also, due to the increasing complexities of managing local government, it may be helpful for combining municipalities to be able to tap into a larger local leadership pool.

The New York State Department of State administers a grant program which provides technical assistance and competitive grants to two or more units of local government that take on cooperative projects designed to save money and improve the efficiency of the municipal provision of services. For example, under the 2006-2007 grant program, the Village of Macedon was awarded \$22,500 to work with the Town of Macedon to study the potential economic impacts and the extent of efficiencies created by a possible village dissolution. This project is in direct response to a dissolution petition submitted by a group of village residents. In the winter of 2001, sufficient interest was raised to lead the Village Board of Macedon to take action to initiate a study to determine the costs and benefits of consolidation with the Town of Macedon. A contract was initiated with the Genesee/Finger Lakes Regional Planning Council to meet on a bi-weekly basis for a period of six months to review village operating costs and services. Presently, the Village of Macedon is in the beginning stages of conducting a more thorough dissolution study. The study committee will provide factual information that will ultimately provide village residents with a complete understanding of what the dissolution would mean to the village taxpayers. This information will be available to allow village residents to make intelligent and well-informed decisions prior to casting their votes on March 18, 2008.

Several case studies examining the shared services grant program in relation to dissolution and consolidation of services are available at the New York State Department of State website: <http://www.dos.state.ny.us/lgss/smsi/smsicasestudiespage.html#dissolutionsandconsolidations>.

B. Potential Detriments

Local governments must also evaluate any potential negative effects of a consolidation, dissolution or annexation. These effects include the potential for perceived loss of municipal identity, fear over employee loss of jobs or seniority, or leveling up of employee salaries. Residents may also fear: the loss of the provision of certain services, an increase in taxes, or a change in municipal demographics. Municipalities seeking to reorganize their governments should consider the possibility of the existence of such concerns or perceptions.

C. Local Officials and Political Considerations

Reorganization of a local government may result in conflicts between elected officials who do not want to lose political power or see the elimination of offices. In addition, municipal officials and residents may be reluctant to give up a political identity or the differing powers of a village.

D. Workforce Impacts

Most restructuring activities also have impacts on the local workforce. These impacts should be addressed prior to any decision to consolidate. Thus, governmental analysis of consolidation, dissolution or annexation issues should consider mechanisms that will assure the complete exploration of the impact of these processes upon the workforce. There are several methods for examining and discussing these issues. For example, an analysis of workforce impacts should be conducted by a labor/management committee or a general study committee. If such a committee does not exist, one may be formed for general purposes or for the specific purpose of considering these issues. Here, it is possible, by mutual consent of the parties, to bring in people with special knowledge or expertise to assist with the analysis.

Where the workforce is organized for collective bargaining purposes, for example, local or State Civil Service representatives, local personnel officers and other experts should be invited to share their technical knowledge and experience with local committees. Consolidation may also trigger a statutory duty (pursuant to the Public Employees' Fair Employment Act, also known as the Taylor Law) to negotiate the terms and conditions of employment.

Where the local workforce is not organized for collective bargaining purposes, the involved local governments should still address workforce impact issues in a timely and thorough manner. This may be accomplished through the establishment of a labor/management committee, appropriate workforce representation on a general study committee, or a combination of the two. It is recommended that any available persons with expertise in the workforce be asked to contribute to the committee's deliberations.

Other issues to consider include training opportunities, re-employment rights, and severance pay and benefits, as well as questions regarding the status of bargaining unit representatives where more than one such representative represents transferred employees or employees in a unit to which work is transferred.

E. Environmental Factors

Municipalities wishing to consolidate, dissolve, or annex territory should ensure that environmental considerations are incorporated into the decision-making process. Possible environmental impacts to be evaluated may, for instance, relate to planning, zoning, land use and subdivision control, codes and code enforcement, licensing and business regulations. In *City Council of City of Watervliet v. Town Bd. of Town of Colonie* (3 NY3d 508, 789 NYS2d 88 (2004)), New York State's highest court held that before a municipality adopts a resolution approving an annexation, a State Environmental Quality Review Act (SEQRA) review is required.

F. Public Safety

Municipalities should consider how to organize police protection, traffic regulation, fire protection, fire safety and inspection, such as considering the creation of town-wide fire districts. Potential improvements or increased efficiencies in the delivery of these types of services are often a cause for considering consolidation.

Upon dissolution of a village, Village Law §19-1914(2) provides that “the town board of any town in which such village or portion thereof is situated may, prior to the effective date of such dissolution and upon a public hearing, adopt an order establishing or extending one or more special fire or improvement districts...to carry on and operate such of the existing village improvements or services as may be required...” This statute has been interpreted to mean that the town board may adopt an order establishing a fire district to carry on and operate the existing village fire service, and if such order is adopted, “the equipment in question could be conveyed to such newly established fire district.” (*Op. State Compt.* 78-1058). Therefore, fire services formerly provided by a village may be carried on by the town in which the village is located by either extending an existing fire district or establishing another fire district through the adoption of an order before the date of dissolution.

Upon annexation, the boundaries of a fire district, fire protection district, or a fire alarm district are not altered (General Municipal Law §716(13)). The boundaries of fire districts are not required to be identical to the boundaries of the town. In one instance, where a fire district which provided protection services to a territory determined by a court to be within the boundaries of another town but a subsequent annexation of the territory ultimately returned it to the original town, the fire district remained the provider of fire protection services for the territory throughout the entire dispute (2002 *N.Y. Op. Atty. Gen. (Inf.)* 1055). For a detailed discussion on the consolidation of fire districts, see “Fire Protection Consolidation in Fire Districts, Fire Protection Districts and Villages – How To Guide.”

G. Water Supply

Factors relating to water supply and distribution should be considered, including water services, physical plants and equipment, finances, outstanding debt, pending capital outlays, and outside consumers. A recent example of a municipality considering factors related to water supply during a process of dissolution involves the residents of the Village of Andes, who voted to dissolve their 137-year old village in 2002 by a margin of 81-63. Voters agreed to dissolve the village effective December 31, 2003. A public meeting was held in November, 2003 to discuss the creation of water,

sewer, and lighting districts upon dissolution of the village. The Town of Andes was responsible for establishing water, sewer, and lighting districts for those already being served by such services.

H. Public Works

Several factors related to other public works should also be considered, including the transfer of village streets to town highway jurisdiction; highway finances and operations; prevailing service levels as they relate to maintenance, new streets, snow removal and ice control; street cleaning and lighting; and sidewalk installation and maintenance. An appraisal of anticipated effects on local storm drains, public buildings, and other structures should also be conducted.

I. Parks and Recreation

Municipalities should consider the effect of consolidation, dissolution, or annexation on any existing parks, monuments, or open spaces; pending park improvements; land acquisitions and developments; and any present or projected public recreation programs.

J. General Government

Municipalities should conduct an appraisal of any and all possible results and cost factors (including any savings) related to the transfer of general government functions from one government to another, such as those provided by the clerk, treasurer, attorney and assessor; and functions related to tax collections and enforcement, inspections, planning and zoning boards, police matters, and justice courts.

K. Financial Factors

Financial elements should be carefully considered, including those related to: special district solutions and procedures for the provision of water, sewers, storm drainage, refuse disposal, fire, parking, parks, with attention to the boundaries of any such districts; state aid changes with respect to mortgage tax distribution, town highway aid, per capita aid, new highway and traffic safety aid, state aid for sewage treatment plant maintenance, and any miscellaneous assistance; highway financing, with emphasis on the transfer of village streets to town highway jurisdiction; disposition of traffic fines, miscellaneous fees, charges, and earnings; impact, if any, on tax and debt limits; change in fiscal year and transition financing; town and village assessment policies, practices, and assessment ratios; and county assumption of delinquent property taxes. Municipalities should also consider possible construction of reconstituted town budget and tax rates and its effect on the town-wide area, present village area and any projected local improvement district areas.

L. Alternatives

As part of the process of deciding whether to consolidate, dissolve, or annex, communities should also investigate other types of changes that could also save money or improve services. Within an existing town or village, such changes could include combining separate employee positions into one (such as clerk-treasurer), reorganizing separate divisions that provide similar or related services into one, or contracting for services with privately owned firms or other local governments. Among groups of governments, cost savings could result from a few governments joining together, for

instance, to: establish a jointly managed auto maintenance shop or emergency vehicle dispatching service, merge whole departments (i.e., those providing police protection or highway services), jointly use buildings (i.e., town/village hall or town/village equipment shed), arrange for one government to provide a service for a fee to residents of other governments (i.e., library, ambulance, landfill or recreation programs), or appoint one person to fill the same position in both the town and village government (i.e., having one person as both town and village clerk or having town justices serve a village).

Another alternative to village consolidation, dissolution and annexation is the creation of a coterminous town-village, which is a unique form of local government organization. In a coterminous town-village, the village and town share the same boundaries and the governing body of one unit of the coterminous government may also serve as the governing body of the other unit. For example, the mayor may serve as town supervisor, and trustees may also serve as members of the town board. The coterminous town-village is discussed in greater detail later in this document.

IV. Practical Approach

It is also imperative that communities be able to ascertain and discuss the above-referenced factors and carry out the consolidation, dissolution, or annexation process in a timely manner. Below is a suggested consolidation, dissolution, and annexation timeline.

- Informal Discussions Take Place about Consolidation, Dissolution, Annexation
 - by community organizations
 - among local officials, perhaps at local association meetings
 - during the consideration of “new business” at local legislative body meetings
- Study Committees Formed outside Government
 - formed and undertaken by community organization, such as League of Women Voters, neighborhood organizations, universities, etc.
- Civil Work Force Analysis
 - identify local unit services administration format and regulations
 - identify civil service elements
 - request technical assistance from the Municipal Service Division of the New York State Department of Civil Service
- Petition is Submitted to Local Government
 - applicable to village dissolution and annexation, and town consolidation
- Study Committees Formed by Local Government(s)
 - composed of non-officials (volunteers from the community)
 - composed of legislative or other local boards (i.e., planning board)
- Review and Discussion of Local Legislative Body
 - of a reorganization study, if any

- of any other materials generated by local legislative bodies or others
- public hearings (informational and/or held pursuant to statutory direction)
- Action of Local Legislative Body
 - will depend on consolidation process being undertaken (i.e., submission of a proposition to the voters for village dissolution).

V. Legal Aspects

A. Consolidation

1. Town Consolidation

The process for the consolidation of towns is described in Article 5-B of the Town Law. Two or more adjoining towns in the same county may consolidate into a single town. Other sections of Town Law, such as those governing town elections, must also be consulted.

Initiating the Process

In order to consolidate two or more towns, a town board upon its own motion may, or upon a petition by residents must, submit at a special or biennial election a proposition to create a new town out of one or more existing towns (Town Law §81-f). Before the submission of the proposition, however, the boards of each of the towns considering consolidation must hold a joint public hearing. Notice of the hearing must briefly describe the proposition and other relevant or necessary matters, and be published in the official newspaper of each town at least ten, but not more than twenty, days before the hearing takes place. If there is no official newspaper in the town, the notice must be published in a newspaper having general circulation in such town.

It is critical to involve the residents and keep the public informed from the start and throughout the consolidation process. For example, the Village of Albion and Towns of Albion and Gaines are in the beginning phase of studying the possibility of consolidation. A study is being conducting to evaluate the potential cost savings and effectiveness of combining the services of the two towns and village. The study will review: maintenance of streets, highways, and public facilities; water and sewer service; police and fire protection; recreational facilities and services; land use laws and code enforcement; general governmental administration; and other services such as justice courts, assessment, etc. It is expected that various options will be presented to the municipalities, ranging from sharing equipment to potentially dissolving the village and consolidating the two towns. On October 22, 2007, residents of the Village of Albion and Towns of Albion and Gaines were invited to a public informational meeting to learn more about the ongoing study. Members of the committee overseeing the project for the three municipalities were present to answer questions. This 10-member committee includes representatives from both towns and the village. The study is expected to be completed by the fall of 2008.

The Consolidation Proposition

The proposition, in addition to the question of whether the several towns should consolidate, must also include: the proposed name of the new, consolidated town; plans to dispose of the property or other assets of the several towns; a statement as to how the indebtedness of the several towns is to be allocated; a statement of whether a change of town classification will occur; proposals for the termination or continuation of appointed officers and employees of the several towns; and any other matters deemed relevant or necessary to effectuate the consolidation.

The Election

The election must be held on the same day in each town. If the proposition is approved by a majority of voters in each of the towns, certificates of such elections must be filed with the Secretary of State, the county clerk, and the clerk of each of the several towns. The consolidation will take place at the end of the 31st day of December in the odd numbered year following the year in which the vote approving the consolidation occurred.

Prior to Consolidation

Before the consolidation becomes effective, the boards of the towns to consolidate must meet in a joint session to prepare and approve a budget for the new town. The budget must be filed with the clerks of each of the several towns, and jointly presented to the county board of supervisors by the supervisors of the several towns.

Officers of the New Town

The terms of office of all elected officers in each of the several towns expire when the consolidation becomes effective. Officers of the new town will be elected on the first Tuesday after the first Monday in November preceding the effective date of consolidation. The boards of the several towns to be consolidated will, at a joint meeting, appoint election inspectors and other election officers as required for biennial elections according to Town Law §83. The election will be held at large in the total area of the new town unless otherwise specified in the consolidation proposition.

The town board of the new town will consist of a town supervisor, serving a term of two years, and four town council members, serving terms of four years. Two of the council members will be elected for two years initially and thereafter all members of the town council will be elected to four year terms. Two town justices must also be elected to serve for terms of four years each. Town justices may not also be members of the town board. The elected officers of the new town will take office on the first day of January.

2. Village Consolidation

Article 18 of the Village Law describes the procedures for the consolidation of two or more villages into one new governmental entity.

Initiating the Process

Two or more adjoining villages may consolidate through adopting a proposition for consolidation. Village consolidation may also be initiated by the action of village residents by petition (Village Law §9-912). A proposition at referendum must be voted on by each consolidating village. A vote may be held at any election, either on the same day or within 20 days apart, but not after the last day of January and before the annual village election.

The Election

At least 15 days before the first election, or both elections if held on the same day, the village boards of trustees must meet in a joint session to determine the name of the new village. That name should be filed with the clerks of all consolidating villages. The boards will also determine the form of the ballots used, as specified in Village Law §18-1806.

Post Election

Within three days after the election, the clerks of each of the consolidating villages must file a certified copy of the certificate of election in the office of the other consolidating village(s). If the proposition is approved in all consolidating villages, the clerks of each village have five days to file a joint certificate of election, showing the adoption of the proposition and the name of the new village, with the county clerk (or clerks, if the villages are located in more than one county) and with the office of the Secretary of State.

Consolidation

The approval of the propositions in all of the villages will cause the villages to be consolidated into the new village on the first day of the next fiscal year. The new village will have all the powers, rights, and liabilities as if it had been incorporated in the first place, and will own all the property that the former villages owned.

Consolidation will not resolve debts of the consolidating villages or any proceedings pending against them. The new board of trustees may, at their request, become a party to a pending action in place of the former village that is named in such action. Any judgment or order will be enforced against the new village.

Election of New Officers

Within five days after the consolidation takes effect, the village boards shall meet in a joint session to prepare for the election on the third Tuesday of March. Each consolidating village will hold an election as normal, with the boards of trustees appointing two election inspectors from different political parties, and election clerks. The boards will also appoint a mayor and clerk of the new village, who will serve until their successors are elected.

On the day of canvass, the certificate of election must be filed with the clerk of the new village. The terms of office of the officers of the consolidating villages will expire and the new terms of office of the new village will begin at noon on the first Monday of April. On that day, all of the former

officers of the consolidating villages must deliver all village property they have in their possession to the new officers. In addition, the former treasurers of the consolidated villages must file detailed statements on the village treasuries, as described in Village Law §18-1818.

B. Dissolution

1. Town Dissolution

A town having no bonded indebtedness may elect to dissolve and be annexed into an adjoining town in the same county. Dissolution and annexation will not affect any fire district or special improvement district in the territory to be annexed. Article 5-A of the Town Law describes the process for the dissolution of a town. Other sections of Town Law, such as those governing town elections, must also be consulted.

Initiating the Process

A town board may submit at a special or biennial election a proposition to dissolve the town and become annexed to an adjoining town in the same county. In order to dissolve, a dissolution proposal must be approved by a majority of the voters in the dissolving town and by a majority of the voters in the annexing town.

If both proposals are adopted, the dissolution and annexation generally will take effect at the end of the 31st day of December of the next odd-numbered year (Town Law §79-a). For example, if the proposals are approved in 2008, the dissolution and annexation will become effective 12/31/09. However, if the proposals are approved in 2009, they will not become effective until 12/31/11.

Effects of Dissolution

After the proposals to dissolve and annex have been approved, in the year immediately before the dissolution and annexation takes effect, the town to be dissolved will hold no elections for town officers. The terms of office of the officers of the town to be dissolved will expire when the dissolution becomes effective. The board of elections of the annexing town, however, must provide the residents of the town to be dissolved with the opportunity to vote in any election for town officers in the annexing town. After the dissolution and annexation, the town board of the annexing town must revise the election districts to include the territory of the dissolved town.

Justices of the peace in the town to be dissolved will continue to serve their terms until such terms expire, and will exercise all of their powers and duties as justices and receive compensation as a justice of the peace of the annexing town. However, they cannot be members of the annexing town board. If the term of the justice of the peace of the dissolving town expires, there will be no successor elected or appointed.

All the property, records, documents and assets of the town become property of the town to which it is annexed, and the annexing town will assume debts and liabilities, and any money owed to the dissolving town will be transferred to the annexing town. All of the former officers of the dissolving

town must deliver all town records and property they have in their possession to the appropriate officers of the annexing town.

In the year immediately prior to the dissolution and annexation, the retiring supervisor of the town to be dissolved must present the assessment roll of such town to the board of supervisors of the county. This assessment roll will be transferred and added to the assessment roll of the town to which the dissolving town is annexed. The combined assessment roll is then treated as one tax roll and each piece of property and all of the assessments so transferred will be part of the taxable property and assessments of the annexing town.

2. Village Dissolution

Article 19 of the Village Law largely describes the procedures and requirements for the dissolution of a village. However, as is often the case, other sections of the Village Law as well as other bodies of law (i.e., Article 15 of the Election Law) must be consulted. Accordingly, as with other types of proposed local government restructuring, any village contemplating dissolution should consider securing the services of an attorney early in the deliberations.

Initiating the Process

The dissolution of a village may be initiated by action of the village board or by petition of the village residents.

Initiation by Village Board. A village board, acting on its own initiative, may adopt a resolution submitting the question of dissolution to a referendum (Village Law §19-1900).

Initiation by Petition. A petition signed by one-third of the electors of a village qualified to vote at the immediately preceding general village or special village election, may be presented to the village board of trustees. If the petition is valid, the trustees must adopt a resolution submitting the question to a referendum. The qualified electors of the village who have signed the petition must have done so not more than 120 days prior to the filing of the petition.

The petition should substantially conform to the form set forth in Article 9 of the Village Law. The petition must be on white paper, and each signer must sign his or her full name in ink. Each signer must also provide his or her current residence, the ward, if any, village election district, if any, and the correct date of the signing. Each page of the petition must contain a “statement of witness,” wherein one person attests to witnessing all of the signatures on the page, and be consecutively numbered at the foot of the page beginning with number one. (Village Law §9-902). Once complete, the petitions are filed with the village clerk. Written objections to the petitions may be filed with the clerk, the Supreme Court, or any justice in the judicial district where the village is located. The services of an attorney may be helpful to ensure that all technical requirements are met.

Attention to detail in preparing and circulating a petition is essential, as errors in petition format can lead to a rejection of the petition, a complicated course of legal proceedings, or at a minimum a delay in the dissolution process. For example, residents of the Village of Johnson City submitted a petition to dissolve the village on January 30, 2007. The Village Board of Trustees, however, declared several hundred of the collected signatures invalid due to missing ancillary information, causing the

petition to fall short of the minimum number of required signatures. The Board, on March 6, 2007, thereby determined the petition to be improper and took no further action. The residents appealed the Board's decision to the State Supreme Court in Broome County. On September 20, 2007, Supreme Court Justice Tait reversed the Board's decision, holding that the signatures should have been counted and that the petition was therefore valid. [See *Appendix A*, Petition to Dissolve Village of Johnson City]

Another recent example based on a similar set of facts relates to the Village of Speculator, where the Village Board rejected a petition for dissolution submitted by village residents based on the Board's determination that the petition did not have the required number of valid signatures. The Board decided that the petition was invalid because, among other things, some signatures were illegible, some of the signers were not registered, some of the signatures were duplicates and some of the signers witnessed their own signatures. The residents appealed to the Supreme Court in Hamilton County, which ordered the dissolution process to continue.

Although the petitions in the Villages of Johnson City and Speculator were ultimately upheld, these cases highlight the importance of closely adhering to the petition provisions in Village Law §9-902(8) in order to avoid the potential frustration, expense and delay associated with appealing a board's decision.

When initiating a dissolution action by petition, it is very important that village residents are fully informed and know exactly what they are asking for by signing the petition. On October 1, 2007, a petition for dissolution of the Village of Cleveland was submitted to village officials for consideration. Between the filing of the petition and the October 16, 2007 Village Board of Trustees meeting, the Village Clerk received numerous letters and phone calls from residents stating that they had been misled and did not realize what they were signing. Based partially on these comments and discrepancies in the petition (such as several of the signatures included only the signer's first initial and last name), the Cleveland Village Board deemed the petition invalid in November, 2007. This case highlights the importance of adequately informing the public about the process and carefully following the technical requirements related to petition signatures.

Study Committee

The village board of trustees, prior to the approval of a proposition for dissolution, must appoint a study committee to prepare a report on the dissolution of the village. Returning to the example of the Village of Johnson City discussed above, after the petition was deemed valid, the Village Board of Trustees appointed a 16-member dissolution study committee. A study committee must include at least two representatives of each town or towns in which the village is situated, who reside outside the village boundaries. The committee may organize and form such subcommittees as it deems necessary. A copy of the report must be sent to the supervisor of each town in which the village is situated, as well as the village board of trustees, within the time period established by the board of trustees. The report must address all the topics required to be included in the dissolution plan and alternatives to dissolution. The committee may also propose a plan for dissolution for consideration by the board of trustees. Prior to submitting its report to the board of trustees, the study committee must hold at least one public hearing, upon 20 days notice published in the official village and town newspapers (Village Law §19-1901). [See *Appendix B*, Notice of Public Hearing, Village of Pike]

Constructing a Dissolution Plan

Article 19 of the Village Law requires that a plan accompany every proposition for dissolution. The village board of trustees is responsible for preparing the plan, regardless of whether the dissolution process was initiated by petition or by board resolution.

The Village Law lists 8 criteria which must be addressed in a dissolution plan. The plan must contain provisions relating to:

- (1) the disposition of the property of the village;
- (2) the payment of outstanding obligations and the levy and collection of the necessary taxes and assessments therefor;
- (3) the transfer or elimination of public employees;
- (4) any agreements entered into with the town or towns in which the village is situated in order to carry out the plan for dissolution;
- (5) whether any local laws, ordinances or rules and regulations of the village in effect on the date of the dissolution of the village shall remain in effect for a period of time other than as provided by Village Law §19-1910, i.e., two years;
- (6) the continuation of village functions or services by the town;
- (7) a fiscal analysis of the effect of dissolution on the village and the area of the town or towns outside the village; and
- (8) any other matters desirable or necessary to carry out the dissolution (Village Law §19-1903).

The Village of Pike is currently undertaking a dissolution study. The Village Board has formed a study committee composed of interested citizens, village officials, town officials, and fire department officials to oversee the project and apply their knowledge and expertise to the study. In addition, the Genesee/Finger Lakes Regional Planning Council is providing guidance and technical support for the study process. The study committee drafted a preliminary dissolution plan and held a public meeting on January 14, 2008. [See *Appendix C*, Final Draft Village of Pike Dissolution Plan]

Constructing a Proposition

After a village board adopts a dissolution plan, the board constructs a proposition. Pursuant to Village Law §19-1904, the proposition must contain the question of dissolution and, numbered separately: a plan for disposition of village property, the payment of its outstanding obligations including the levy and collection of necessary taxes and assessments, and such other matters as may be necessary. Although all or any part of such plan can be made the subject of a contract between the village and the town prior to submission of the proposition, the primary objective of this plan is not to legally bind either the village or the town. Rather, it is a document that will educate and inform the resident village electors as to the consequences of their vote. By outlining an orderly program for the transfer (to the town) of village functions, assets and properties, and for the disposition of any outstanding debts, obligations or taxes, the plan will provide the village residents some picture of the tangible effects of the dissolution.

Under the proposition item, “such other matters as may be necessary” the proposition should include any information that may assist voters in making an educated determination for or against dissolution. By way of example, the plan should include provisions as to: how fire protection will be provided, which services will be discontinued, how existing services will be provided and the effect

on village legislation. [See *Appendix D*, Proposition for Dissolution of (former) Village of Elizabethtown]

Notification and Publication

Upon adoption by the board of trustees of such resolution, the plan and the proposition must be mailed by certified or registered mail to the supervisor of the town(s) in which the village is situated and published in full in the official newspaper of the village (Village Law § 19-1904).

Public Hearings

As noted above, both the study committee and the village board of trustees must each hold at least one public hearing.

An informed public will enable a more productive hearing at the stage of the study committee's final report as well as the village board of trustees hearing. Following the study committee's public hearing, it may submit its report to the board at any time.

Notice of the board of trustees hearing must be given by certified mail to the supervisors of the town(s) involved, and published at least 10 days but not more than 20 days prior to the hearing in the official newspaper of the town(s) and village

Referendum at Election

The dissolution of a village may be initiated by action of the village board or by petition of the village residents. The method used to initiate the process may affect the *timing* of the referendum at election.

Initiation by Village Board. A village board, acting on its own initiative, may adopt a resolution submitting the question of dissolution to a referendum. In this case, the referendum would be held at a regular or special village election (Village Law §9-912).

Initiation by Petition. If a valid petition signed by one-third of the electors of a village qualified to vote at the immediately preceding general village or special village election is presented to the village board of trustees, the board must adopt a resolution submitting the question to referendum at a regular or special village election.

If the proponents of the dissolution referendum desire that the referendum question be submitted at on a date other than at a regular or special village election, then the petition must bear the signatures of two-thirds of the qualified electors in the village. If such petition requests the referendum to be held on a date other than at a regular or special village election, then the referendum shall be held no less than 30 nor more than 60 days from the date of the public hearing. If such petition does not request the referendum to be held on a date other than at a regular or special village election, then the referendum question shall be submitted at the next regular or "special village election for officers" (Village Law §9-912), which generally refers to an election to fill a vacancy in an office (Election Law §15-106).

The *conduct* of the election will depend upon whether the referendum question is submitted at a general or special election for officers, or where requested by petition at a special election.

General or Special Election for Officers. The procedures for these elections are discussed in section 15-104 of the Election Law. Pertinent provisions for purposes of a dissolution referendum are as follows:

Election Law §15-104. General Village Election

- 3.b. The board of trustees of a village shall, at least sixty days before any village election conducted by either the village clerk or the board of elections on a date other than the date of the general election, adopt a resolution which shall state:
 - 1) the polling place in each election district, and
 - 2) the hours during which the polls shall be open which shall not include at least the hours from noon to nine o'clock in the evening.
- c. The village clerk shall publish, at least ten days prior to any village election, a notice which shall state:
 - 1) the polling place in each election district,
 - 2) the hours during which the polls shall be open,
 - 3) the names and addresses of all those who have been duly nominated in accordance with the provisions of this chapter for village office by certificate or petition of nomination duly filed with the village clerk and the office and term of such office for which they have been so nominated, and
 - 4) an abstract of any proposition to be voted upon.
4. In addition to such publication, a copy of such notice shall be posted in at least six conspicuous public places within the village and at each polling place at least one day before the village election.

Special Election. In the case of a special election, called solely to consider a referendum proposition, Village Law §9-902(3) states that the village clerk shall make and file a registration list of electors at least 10 days before the date of the special election. The list of qualified voters is to be alphabetically arranged and can be prepared using any official record or source including the last preceding register of electors of the county, village or town (for the last preceding general town election covering all the area of the village). This registration list must then be available for inspection upon request. Any excluded elector claiming to be qualified may apply for inclusion, and upon the presentation of proper proofs, shall be included in said list on or before the date of the election. Village Law §9-902(4) sets out the procedure for review of any refusal for inclusion on the list. The remainder of the procedures for notice, conduct and canvass of the special election are the same as those of a general election.

Post Election

If the proposition is approved by a majority of those voting on the question of dissolution, a certificate of the election must be filed with the Secretary of State and clerks of each town and county in which any part of the village is situated. The village will be dissolved as of the thirty-first day of December in the year following the year in which the election took place (i.e., if the election is on June 19, 1979, the village is dissolved as of December 31, 1980) (Village Law §19-1900(3)).

Where the proposition is defeated, no similar proposition can be submitted within two years of the date of the referendum. (Village Law §19-1900(2)). The entire process of dissolution may span the course of years. For example, the Village of Wellsville dissolution study took six months to prepare. However, the November, 2006 referendum vote, in which dissolution was rejected by a vote of 1,000-94, did not take place until two years later. The ultimate decision of dissolution lies with the residents.

C. Annexation

Article 17 of the General Municipal Law (GML) governs the procedures for annexation. Annexation is defined as the alteration of the boundaries of a county, city, town or village, it has the effect of adding territory to the annexing municipality. Article 17 of the GML provides guidance for the process of annexation pursuant to the provisions of the Bill of Rights of Local Governments New York State Constitution, Article 9 §1(d).

Petition for Annexation

A petition for annexation must describe the territory, state the approximate number of inhabitants, and be signed by at least twenty percent of the residents or by the owners of a majority in assessed valuation of the real property in such territory. The petition must be authenticated as to all the signatures and presented to the governing board or boards of the affected local government in which such territory is situated. A certified copy of such petition would be presented to the governing board(s) of the local government(s) that would annex such territory (General Municipal Law §703).

Notice of Petition Hearing

Within twenty days after the receipt of a petition for annexation, the governing board(s) of the local government(s) that would annex such territory and the governing board(s) of the affected local government(s) in which such territory is situated must publish notice in their official newspaper(s) or newspaper(s) in the county having general circulation within such area. The governing board(s) of the local government(s) in which such territory is situated shall mail notice to each person or corporation owning real property in such territory. Notice shall state that a petition for the annexation of territory has been received, and that a joint hearing will be had upon such petition at a specified place and date not less than twenty nor more than forty days after the publication and mailing of such notice.

Petition Hearing

Such governing boards shall meet at the time and place specified in such notice. The governing boards shall hear testimony and receive any evidence and information regarding the validity of the petition and whether the annexation is in the overall public interest.

Whether the annexation is in the overall public interest must be determined by weighing the benefit or detriment to the annexing municipality and the area to be annexed. The municipality seeking the annexation must prove that the annexation would be in the overall public interest. Annexations may be in the overall public interest where, for instance, the annexation would enhance municipal services such as police and fire protection, subsidized sewer and water services, and other public facilities. However, proposed annexations may not be in the overall public interest where, for instance, the proposed annexation would place a heavy tax burden on the local government losing the land, or would not result in an improvement to either municipality involved but only benefit an individual private property owner.

Resolution

Within ninety days after the hearing, the governing board of each affected local government shall determine by a majority vote whether the petition complies with the provisions of Article 17 and whether it is in the overall public interest to approve such annexation. At such time, each governing board shall adopt a resolution that includes findings with respect to compliance of the petition with the provisions of Article 17 and with respect to the effect of such proposed annexation on the overall public interest. Each board shall then make and sign a written order containing its determination and file copies together with copies of an agreement, if any, the petition, the notice, the written objections, if any, and testimony and minutes of proceedings taken and kept on the hearing, in the offices of the clerks of all the affected local governments. If a governing board does not make, sign, and file a written order, then the governing board shall be deemed to have approved the proposed annexation at the expiration of the ninety day period.

Adjudication and Determination in the Supreme Court

In the event that a governing board of an affected local government determines that it is not in the overall public interest to approve the proposed annexation, the governing board of any other affected local government may apply to the Appellate Division of the Supreme Court for adjudication and determination of the issue of whether the proposed annexation is in the overall public interest.

Election

Within ninety days after the entry of a final judgment of a court or the filing of orders of the governing boards of such affected local governments approving a proposed annexation, the governing board of each municipality in which such territory is situated shall call a special election to be conducted to determine whether the proposed annexation should be approved. If such proposition is approved by a majority of the qualified voters, then the petition and a certificate of election shall be filed by the governing board(s), within twenty days after such election, in the office of the clerk of such local government(s) and in the office of the clerk of the local government(s) in which such territory is to be annexed (General Municipal Law §713).

Annexation of Uninhabited Territory

All that is required for a village to annex adjoining, uninhabited property owned by a town is for the town board in which the territory is located to provide its consent based upon a determination that the annexation is in the overall public interest. If the uninhabited territory is also partially or fully within another village in the town, then that village board must also consent based upon the same criteria. Upon the granting of the required consent(s), the village may order the annexation without the necessity of a petition or public hearing.

D. Coterminous Town-Village

A coterminous town-village is a consolidated municipality wherein a town and a village have the same boundaries. The town and village may function together as a single unit of government, i.e. the duties and responsibilities of both the town and the village are carried out by one group of officers and employees. Currently, there are five coterminous town-villages in New York: Mount Kisco, Harrison, and Scarsdale in Westchester County, Green Island in Albany County, and East Rochester in Monroe County.

Initiating the Process

A coterminous town-village may be created in several ways. One way is for a new village to be incorporated in a town which has no existing villages, with the new village having the same boundaries as the existing town. This method would comply with the prerequisites for forming a new village under Village Law §2-200. The coterminous town-villages of Harrison and Scarsdale were created in this way.

Another method is for an existing village to use the procedures of Article 17 of the General Municipal Law to annex all of the adjacent territory in its town lying outside the village. Essentially, the village would expand its boundaries to become coterminous with the town. For this to occur there would have to be no other villages already in existence in the town. Additionally, the procedure requires approval of both the existing village and town governing boards, plus the approval of the voters at a referendum held in the outlying territory which is to be annexed.

A third method is for the State Legislature to adopt a special act creating the coterminous town-village. Since it would be for the benefit of only two municipalities, such a special act would require that the two existing governments send a “home rule request” to the Legislature to enact the bill. In the special act, the boundaries of the new municipality would be set forth, and other provisions would be written regarding governmental administration, disposition of real property and other assets and obligations of the existing municipalities. Although a referendum is not required by an existing general statute, the Legislature may condition the creation of the town-village on the approval of the voters at a referendum. By utilizing the method of a special act, the boundaries of the new town-village could follow an existing town or village boundary, or they could follow newly-drawn boundaries. Both the village and the Town of Green Island were created by separate acts of the State Legislature in the 19th Century.

A fourth method is for a public petition to be submitted under Article 5 of the Town Law, calling for the division of an existing town into two towns, one of which would have the same boundaries as an existing village. The coterminous town-villages of Mount Kisco and East Rochester were created in this way, although in each of those cases two existing towns were divided to create the new town. The formation of Mount Kisco was also later ratified by an act of the State Legislature.

Petition

A petition to form a coterminous town-village may be signed by any registered voter of the town, whether a resident of the village or not. The petition must contain signatures totaling at least five percent of the total number of votes cast in the town for the office of Governor at the last gubernatorial election, but not less than 100 in a first-class town or less than 25 in a second-class town. The petition must be submitted to the county legislative body, which must hold a public hearing and then make a determination whether to grant the petition. A two-thirds vote of the county legislative body is required for the petition to be granted. If granted, there will be a referendum on the division of the town. All registered voters, including residents of the village, will be eligible to vote on the proposition to divide the town.

Effects of Forming a Coterminous Town-Village

Article 17 of the Village Law contains detailed provisions concerning such issues as alteration of boundaries, election of officers, their powers and duties, bonds and other indebtedness, assessments, and the administration of improvement districts. For example, in a new town created with the same boundaries as an existing village, a referendum must be held to determine whether the voters wish the local government to operate “principally as a village” or “principally as a town.” After the election, there will thereafter be a single governing body, with the members holding office as both the town and the village board, but functioning primarily as either one or the other. In addition, the creation of a coterminous town-village shall not affect the existence or boundaries of any school district or change the levy or collection of taxes for any school district.

Proposition

If a new village is incorporated to embrace the entire territory of an already-existing town, the town board may submit a proposition to the voters as to whether they wish the board of trustees to function also as the town board. If at least 50 taxpayers petition for such an election, then the town board has no choice; it is required to submit the proposition to the voters. If the voters turn down the proposition, then there will continue to be separate village and town boards, although the municipalities are coterminous.

APPENDIX A

PETITION TO DISSOLVE: SIGNATURE ACKNOWLEDGED BY NOTARY

TO: BOARD of TRUSTEES, VILLAGE of JOHNSON CITY

1. We the undersigned, duly qualified electors of the Village of Johnson City, County of Broome, State of New York, representing not less than one-third of the duly qualified electors of the Village of Johnson City, present this petition to the Board of Trustees and respectfully request that the Board of Trustees adopt a resolution submitting a proposition for the dissolution of the Village of Johnson City to be submitted to a vote of the people of the Village of Johnson City at a regular or special election.

2. Each of the undersigned states that he/she has personally signed this petition; that he/she has not signed any other petition for the same measure; that he/she is a qualified elector of the Village of Johnson City, Broome County, New York; and that his/her place of residence, including street and number, if such exist, is correctly written after his/her name.

	<u>NAME</u>	<u>ADDRESS</u>	<u>DATE</u>
1. Printed: _____	_____	_____	_____
Signed: _____	_____	_____	_____
2. Printed: _____	_____	_____	_____
Signed: _____	_____	_____	_____
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11. Printed: _____	_____	_____	_____
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12. Printed: _____	_____	_____	_____

Signed:	_____	_____	_____
13. Printed:	_____	_____	_____
Signed:	_____	_____	_____
14. Printed:	_____	_____	_____
Signed:	_____	_____	_____
15. Printed:	_____	_____	_____
Signed:	_____	_____	_____

STATE OF NEW YORK);
COUNTY OF BROOME);

On this _____ day of _____ in the year 2006, before me, the undersigned, a notary public in and for said state, personally appeared

_____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual(s) whose name(s) is (are) subscribed to the within Petition and acknowledged to me that he/she/they executed the same in his/her/their capacity(ies), and that by his/her/their signature(s) on the instrument, the individual(s), or the person upon behalf of which the individual(s) acted, executed the Petition.

Notary Public

APPENDIX B

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN, that the Village of Pike Dissolution Study Committee will hold a public hearing, in accordance with §19-1901 of Village Law, on January 14, 2008 at 6:00 p.m. at the Village Offices in the Village of Pike. The Study Committee has been working diligently over the last year to develop a Plan for Dissolution for the Village. This public hearing will be used by the Committee to gather public input prior to their submission of the report which addresses all topics included in the Plan for Dissolution to the Village Board of Trustees.

By order of the Village Board of the Village of Pike,

Robin Remington, Clerk
Village of Pike

APPENDIX C

FINAL DRAFT Village of Pike Dissolution Plan

DISSOLUTION PLAN OF THE VILLAGE OF PIKE

Date of Vote: March 18th, 2008

STATE OF NEW YORK COUNTY OF WYOMING VILLAGE OF PIKE

PROPOSITION NUMBER 1:

PROPOSITION FOR THE DISSOLUTION OF THE VILLAGE OF PIKE, DISPOSITION OF VILLAGE PROPERTY, ESTABLISHMENT OF TOWN SPECIAL IMPROVEMENT DISTRICTS, AND ESTABLISHMENT OF THE PIKE FIRE DISTRICT.

Shall the Village of Pike be dissolved; shall Village property be disposed of as follows; shall Town of Pike Special Improvement Districts be created to operate certain existing Village Improvements; and shall the Town of Pike establish the Pike Fire District:

1. The Village of Pike will officially dissolve on December 31, 2009.*
2. Following the dissolution of the Village of Pike, the Town of Pike will assume the duties and functions of the Village and continue to provide certain services once provided by the Village. The cost of certain specific services will be met by fees or taxes levied on real property located within the bounds of Special Improvement Districts established by the Town Board as explained in Paragraphs 7, 8, and 9 of this Dissolution Plan.
3. In accordance with Village Law Section 19-1910, all Local Laws, Ordinances, Rules and Regulations of the Village of Pike that are in effect on the date of the dissolution of the Village will be enforced and administered by the Town of Pike for a period of two (2) years from the date of dissolution, unless the Town of Pike deems otherwise. At the end of the two (2) year time period all Local Laws, Ordinances, Rules and Regulations of the Village of Pike will become null and void *unless* the Town Board of the Town of Pike enacts certain Village laws or ordinances as the Town's own laws and ordinances.
4. The Village of Pike's Zoning Law will expire on the date of dissolution as provided by Paragraph 16 of this Dissolution Plan. Following the dissolution vote, the Town of Pike will prepare new zoning regulations that will take effect immediately following the dissolution of the Village.
5. The offices and positions of Mayor, Village Trustees, Public Works Superintendent, Zoning Enforcement Officer, Village Clerk, Water Clerk, Village Historian, Village Attorney, and all other miscellaneous Village positions, shall be abolished upon the dissolution of the Village of Pike.
6. The Town of Pike will hire four current Village employees, which are: 1.) the Village's Water Clerk, 2.) the Village's Water Plant Operator, 3.) the Village's part-time sidewalk maintenance person, and 4.) the Village's water meter reader. These individuals will become paid employees of the Town. The

Village's Water Clerk will handle the same tasks for the Town as he/she does for the Village and will work under the direction of the Town Clerk. The Village's Water Plant Operator will continue to run the water system and will work under the direction of the Town Highway Superintendent. The part-time maintenance person will perform the same duties for the Town as he/she does for the Village and will work under the direction of the Town Highway Superintendent. The Village's meter reader will perform the same duties for the Town as he/she does for the Village and will work under the direction of the Town Highway Superintendent.

7. The Town Board of the Town of Pike will create and establish by resolution a Special Improvement District to be known as the "Town of Pike Water District" as provided by Section 19-1914 of the Village Law and by Articles 12 and 12-A of the Town Law. The operation of this district will be subject to the decisions of the Town Board. Costs of operating the Water District will be met by user fees levied on real property owners who own land within the Water District's boundaries *and* whose property receives water from the public water system. All of the real property lying within the bounds of the Water District will be subject to the indebtedness of such district, including any outstanding obligations and bonds issued at the time of construction of the public water supply system. All property, facilities, infrastructure, and equipment used by the Village for operating and maintaining the water system will be turned over to the Town at no cost. The boundary of this District will be coterminous with the boundary of the Village with the exception of a length of Telegraph Road between the water treatment plant and the Village boundary (See Map 1: Town of Pike Water District).

8. The Town Board of the Town of Pike will create and establish by resolution a Special Improvement District to be known as the "Town of Pike Lighting District" as provided by Section 19-1914 of the Village Law and by Articles 12 and 12-A of the Town Law. The Town will assume responsibility for maintenance and repair of all streetlights within this District. The operation of this district will be subject to the decisions of the Town Board. Costs of operating the Lighting District will be met by taxes levied on the benefited real property located within the bounds of the Lighting District. The boundary of this District will be coterminous with the boundary of the Village (See Map 2: Town of Pike Lighting District).

9. The Town Board of the Town of Pike will create and establish by resolution a Special Improvement District to be known as the "Town of Pike Sidewalk District" as provided by Section 19-1914 of the Village Law and by Articles 12 and 12-A of the Town Law. The Town will assume responsibility for maintenance and repair of all sidewalks within this District. The operation of this district will be subject to the decisions of the Town Board. Following the dissolution of the Village, the Village will turn over to the Town of Pike, at no cost, all equipment and supplies used by the Village for maintaining, repairing, and clearing snow from sidewalks. Costs of operating the Sidewalk District will be met by taxes levied on the benefited real property located within the bounds of the Sidewalk District. The boundary of this District will be coterminous with the boundary of the Village (See Map 3: Town of Pike Sidewalk District).

10. The Town of Pike will assume any and all outstanding debts and obligations of the Village of Pike. The only debt owed by the Village is for its public water system. In accordance with Village Law Section 19-1912, this debt will be levied on real property that lies within the boundaries of the Pike Water District until it is paid off.

11. Any net savings resulting from the dissolution of the Village of Pike will be used by the Town of Pike to reduce the indebtedness of the former Village of Pike and/or to enhance the services provided by the

Town to the former Village through the Town's Special Improvement Districts. Any such savings will not be applied towards services located outside the former Village of Pike.

12. Prior to the dissolution of the Village, the Town Board of the Town of Pike will create and establish by resolution a Fire District to be known as the "Pike Fire District" encompassing the entire Town of Pike. Following dissolution of the Village, this Fire District will automatically expand to include the area of the former Village. The boundaries of the Fire District will be coterminous with the Town's boundaries. The costs of operating this Fire District will be met by taxes levied on the benefited real property located within the bounds of the Pike Fire District.

13. Prior to the dissolution of the Village but following the establishment of the Pike Fire District, the Board of Trustees of the Village of Pike will turn over to the Pike Fire District all of the Village's rights, title, and interest in the Pike Volunteer Fire Department, Inc. All property, buildings, vehicles, and equipment owned by the Village and used by the Pike Volunteer Fire Department, Inc. for the purpose of firefighting will be turned over, at no cost, to the Pike Fire District.

14. Following the dissolution of the Village, the Town of Pike will renegotiate all contracts and agreements currently held between the Village of Pike and the Wyoming County Fair Association. The terms of the contracts and agreements will remain the same unless Town of Pike and Wyoming County Fair Association officials mutually agree to change them. On the date of dissolution, all Village-owned real property, buildings, and equipment used by the Wyoming County Fair Association for the purpose of operating the County Fair will be turned over, at no cost, to the Town of Pike.

15. Following the dissolution of the Village, the Town of Pike will provide garbage and recycling collection services to all real properties located within the former Village through its contract with Wyoming County.

16. Prior to the dissolution of the Village, the Town of Pike will revise and update its Comprehensive Plan and Zoning Law to include coverage of all land located within the Village boundaries. The new Zoning Law will take effect when the Village officially dissolves. The Town will consider instituting a "Hamlet" zoning district that will encompass the former Village and include special regulations that do not apply to rural areas of the Town outside the former Village. This "Hamlet" district will potentially be subdivided into separate commercial and residential areas; the Town Planning Board will oversee the preparation of these new zoning regulations with the aim of having them in place prior to the dissolution of the Village.

17. The Village of Pike will turn over, at no cost, to the Town of Pike all real property and miscellaneous property not specifically disposed of in the preceding paragraphs.

* State Law mandates that a village dissolve on the last day of December in the year following the year in which the dissolution vote is held. Therefore, if the dissolution vote is held in March 2008, the Village will officially dissolve on the last day of the following year, which is December 31, 2009.

AS TO PROPOSITION NO. 1:

Total number of votes recorded in favor of Proposition No. 1:

Total number of votes recorded in opposition to Proposition No. 1:

Total number of spoiled votes:

Total number of votes cast:

<http://www.gflrpc.org/PikeDissolutionStudy.htm>

APPENDIX D

PROPOSITION FOR DISSOLUTION OF VILLAGE OF ELIZABETHTOWN, DISPOSITION OF VILLAGE PROPERTY, PROVISION FOR VILLAGE DEBTS AND TAXES AND ESTABLISHMENT OF IMPROVEMENT DISTRICTS *

Shall the Village of Elizabethtown be dissolved with Village property remaining after the payment of all claims for which the Village shall be liable to be disposed of, and with Elizabethtown Improvement Districts created to carry on and operate certain existing Village improvements, and with other provisions to be made upon dissolution, as follows:

1. The Board of Trustees shall transfer and turn over, without consideration, all water system property, both real and personal, owned by the Village of Elizabethtown to a Town Improvement Water District to take over, carry on and operate the water system of the Village of Elizabethtown, which water district is by the approval of these proposals hereby created and established, subject to such further proceedings as may be required by section 19-1914 of the Village Law and Articles 12 and 12-A of the Town Law. The boundaries of the Water District shall be the boundaries of the existing Village of Elizabethtown. The Water District shall continue to sell water on a contractual basis to the owners of those improvements outside of the existing Village currently connected with the Village water system. Costs for operation, maintenance and repair, and capital improvements, shall be met by user charges and taxes levied upon the taxable real property located within the Water District.
2. The Board of Trustees shall transfer and turn over, without consideration, all of the fire protection property, both real and personal, owned by the Village of Elizabethtown, to a Town Improvement Fire District to provide fire protection for all of the Town of Elizabethtown, which Fire District is by the approval of these proposals hereby created and established, subject to such further proceedings as may be required by section 19-1914 of the Village Law and by Article 12 of the Town Law. The Village firehouse on Church Street will be included in the transfer of property (unless disposed of as hereinafter set forth), as will the capital reserve account maintained for the replacement of fire trucks, and all firefighting apparatus and other personal property used by the fire department of the Village of Elizabethtown at the present time. The transfer shall also include the Village office building and garage on Woodruff Street, which will be improved by the Fire District for use as a new firehouse, together with such personal property employed in the existing garage as the Fire District shall require for its use as a firehouse. However, if the Board of Trustees shall succeed in selling the Village firehouse on Church Street prior to the date of dissolution, the net proceeds from the sale shall be deposited in the capital reserve account maintained for the replacement of fire trucks. The boundaries of the Fire District shall be the boundaries of the existing Town of Elizabethtown. Costs of operation, maintenance and repair, and capital improvements shall be met by taxes levied upon the taxable real property located within the Fire District.
3. A Lighting District shall be created and established as provided by section 19-1914 of the Village Law and by Article 12 of the Town Law, which Lighting District shall assume all of the lighting rights and shall be responsible for fulfilling such of the lighting duties and obligations of the Village

of Elizabethtown as are not assumed by the Town of Elizabethtown. The boundaries of the Lighting District shall be determined and established in accordance with the provisions of Article 12 of the Town Law. Operation, maintenance and repair, and capital improvements will be provided by contract between the Lighting District and the New York State Electric & Gas Corporation. Costs to the Lighting District pursuant to the contract and other costs of the Lighting District, if any, shall be met by taxes levied upon the taxable property located within the Lighting District.

4. A Refuse and Garbage District is by the approval of these proposals hereby created and established, subject to such further proceedings as may be required by section 19-1914 of the Village Law and Article 12 of the Town Law. The boundaries of the Refuse and Garbage District shall be the boundaries of the existing Village of Elizabethtown. The Refuse and Garbage District shall assume all of the refuse and garbage collection rights and shall be responsible for fulfilling such of the refuse and garbage collection duties and obligations of the Village of Elizabethtown as are not assumed by the Town of Elizabethtown. Refuse and garbage collection will continue to be performed pursuant to an existing contract between Floyd Pierce d/b/a Willsboro Sanitation and the Village of Elizabethtown until its expiration. Costs to the Refuse and Garbage District pursuant to the contract and other costs of the Refuse and Garbage District, if any, shall be met by taxes levied upon the taxable real property located within the Refuse and Garbage District.

5. A Sidewalk District shall be created and established as provided by section 19-1914 of the Village Law and by Article 12 of the Town Law, which Sidewalk District shall assume the responsibilities of the Village of Elizabethtown of maintenance and repair of all existing sidewalks within the Village of Elizabethtown. The boundaries of the Sidewalk District shall be determined and established in accordance with the provisions of Article 12 of the Town Law. The maintenance and repair responsibilities of the Sidewalk District shall be met by such means as shall be determined from time to time by the Elizabethtown Town Board. Costs to the Sidewalk District shall be met by taxes levied upon the taxable real property located within the Sidewalk District.

6. The Board of Trustees shall transfer and turn over to the Town of Elizabethtown, without consideration, all other property, both real, personal and mixed, tangible and intangible, owned by the Village of Elizabethtown not specifically disposed of in the preceding paragraphs, which shall not have been liquidated as surplus, with the proceeds applied to Village debt, if any.

7. Unless otherwise provided in the foregoing paragraphs, the outstanding debts and obligations of the Village of Elizabethtown, if any, shall be assumed by the Town of Elizabethtown and shall be a charge upon the taxable real property located within the boundaries of the existing Village of Elizabethtown.

8. The Village of Elizabethtown positions of Mayor, members of the Board of Trustees, Treasurer, Clerk and Highway and Water Commissioner shall be abolished. The Town of Elizabethtown shall hire two additional full-time employees to assist in road maintenance and other Village functions to be assumed by the Town. Other increases in wages and wage related expenses of the Town may also result.

9. All local laws, ordinances, rules and regulations of the Village of Elizabethtown in effect on the date of dissolution of the Village, including but not limited to the zoning ordinance of the Village of Elizabethtown, shall remain in effect for a period of two years following the dissolution. Provided,

that the Town Board of the Town of Elizabethtown shall have the power at any time to amend or repeal such local laws, ordinances, rules and regulations.

10. In the event of approval of these proposals, any net saving in governmental expenses which may result from consolidation of the two Elizabethtown municipalities shall be applied to enhance governmental services within the boundaries of the existing Village of Elizabethtown, rather than yielding an across-the-board decrease in taxes throughout the Town of Elizabethtown.

11. No significant environmental impact shall result from the dissolution of the Village such that an environmental impact statement is required to be prepared pursuant to the State Environmental Quality Review Act.

12. All appropriate steps will be taken in advance of dissolution of the Village to achieve the dissolution pursuant to section 57 of the Public Housing Law of the Village of Elizabethtown Housing Authority, which exists pursuant to and by virtue of section 527 of the Public Housing Law.

Dated: Elizabethtown, N. Y.
May 4, 1979
Burton Rosenbaum
Village Clerk

*** This proposition was drafted prior to the 2003 amendments to Article 19 of the Village Law. Village Law §19-1904 sets forth the current required contents for a proposition.**



Consolidation of Local Governments

Statutory Authority

Towns – After a joint public hearing is held by town boards of any affected adjoining towns (within the same county), a proposition for consolidation may be submitted to the voters. A majority of the voters in each town proposed to be consolidated is required for approval. [Town Law, Article 5-B]

Villages – Residents of two or more adjoining villages may form a new village through the adoption of a consolidation proposition. [Village Law, Article 18, §§ 18-1806 through 18-1818 describes appropriate procedures, which include requirement of a majority vote in each village]

Special Districts

School Districts – Two or more common school districts may be consolidated and created as one common school district, or two or more union free school districts may be consolidated and created as one union free school district, or one or more common school districts may be consolidated with one or more union free school districts and created as a union free school district, by a vote of the qualified electors. [Education Law, § 1510].

District superintendent may organize a new school district out of territory of one or more school districts wholly within the geographic area served by BOCES, if the educational interests of community require it. [Education Law, § 1504.1].

District superintendents of two or more adjoining supervisory districts, when public interests require it, may form a joint school district out of the adjoining portions of their respective districts. [Education Law, § 1504.2].

A city, town or village situated wholly within one central or union free school district but whose boundaries are not coterminous with the boundaries of the school district may organize a new union free school district that will consist of entire territory of the municipality if the educational interests of the community require it. Enrollment levels and approval process, including voting by residents, are provided in statute. [Education Law, § 1504.3].

District superintendent by order may dissolve one or more districts to form from the territory a new district, and by order may also unite all or a part of the territory to any adjoining school district including a union free school district with a population of forty-five thousand or more and employing a superintendent of schools, except a city school district. [Education Law, § 1505].

School districts can consolidate based on a meeting to adopt a resolution to consolidate such districts, “if two-thirds of the qualified electors of each district having less than fifteen of such electors are present, or in case of districts having fifteen or more qualified electors if ten or more are present.” If the majority of the electors vote in favor of such resolution it shall be declared adopted. [Education Law §§ 1512-1515]

Consolidation between an enlarged city school district and a contiguous district discussed in detail. [Education Law §§ 1524-1526]

School districts not included in an original central high school district may join the district by vote of the electors of the district upon consent of the board of education of the central high school district and the order of the Commissioner of Education. [Education Law § 1902]

In Suffolk County, a central high school district may be formed by the combination of two or more contiguous central, union free or common school districts. [Education Law § 1912]

Fire and Fire Protection Districts – The town board may consolidate two or more adjoining fire districts upon petition of property owners or upon petition of a majority of the members of the board of commissioners of each fire district. [Town Law, §§ 172, 174] The town board may consolidate two or more adjoining fire protection districts upon petition of property owners. [Town Law, § 172-b] Fire protection districts can be consolidated into a fire district. [Town Law, § 172-d]

Joint Fire Districts – A Town Board and the Village Board of Trustees may establish a Joint Fire District. [Town Law, Article 11-A]

County Districts – Districts created under Article 5-A, County Law may be consolidated by resolution of the town board or upon petition of property owners. [County Law, §§ 274-a, 274-b] There are no provisions for consolidation of districts created under County Law, Article 5-B or Article 5-D.

Town Improvement Districts – Districts created under Town Law, Article 12, Article 12-A and Article 13 may be consolidated by resolution of the town board or upon petition of property owners. [Town Law, §§ 206, 206-a]

Selected Court Cases

In the Matter of John Esler et al. v. Carl J. Walters, as Supervisor of the Town of Guilderland, et al., Respondents, 56 N.Y.2d 306; 437 N.E.2d 1090; 452 N.Y.S.2d 333 (1982). A state statute restricting voters in a referendum regarding the consolidation of special districts to only those persons who are electors of the town and who own taxable real property situated within one of the affected districts does not violate the equal protection clauses of the federal or state constitutions where the districts serve a limited purpose and there is a disproportionate effect of the districts' activities on one segment of the population because only real property owners are subject to assessments and charges for the benefits conferred by the district and are subject to liens for delinquencies.

Opinions of the Comptroller and Attorney General

Attorney General Informal Opinion No. 2006-11. General Municipal Law Article 5-G, not Municipal Home Rule Law §10, authorizes the consolidation of the police services of two towns in contiguous counties.

Comptroller Opinion 95-21. Town Law, § 206. A town board may, on its own motion, and must, upon the filing of a proper petition, initiate a proceeding to consolidate two or more sewer districts. The consolidation is subject to public hearing and permissive referendum requirements.

Comptroller Opinion 99-12: Town Law, §§206, 206-a. Subject to public hearing and permissive referendum requirements, a town, in connection with a proceeding to extend or consolidate water districts, may determine to spread the cost of all existing and future debt of the district over the entire district, including existing and future extensions. Similarly, subject to public hearing and permissive referendum requirements, a town, in connection with a proceeding to extend or consolidate sewer districts, may determine to spread the cost of all existing and future debt of the district over the entire district, including existing and future extensions.

Attorney General Informal Opinion No. 98-46. The town board of each town planning to consolidate must act to present a proposition to consolidate to the electors of the town. The electors have no authority to petition to submit a proposition for consolidation of the electors of the town for approval.

