

CGR

Village of Victory Draft Dissolution Plan

Public Forum

November 28, 2012 – 7pm Village Hall

Presented by Village of Victory Dissolution Study Committee and CGR



Tonight's Agenda

- ▶ Review how dissolution plan was developed
- ▶ Key concepts
- ▶ Highlights of proposed dissolution plan
- ▶ **Questions & Discussion from the public**

- ▶ Full Study and Plan available on the study website:
www.cgr.org/victory

Volunteer Study Committee

- ▶ **Committee Chair**
 - ▶ Terrie Wolcott
- ▶ **Village Representatives**
 - ▶ Leslie Dennison
 - ▶ Tom Drew
 - ▶ George Garney
 - ▶ Allen Kortokrax
 - ▶ Kathleen Rathbun
 - ▶ Laurel Tator
 - ▶ Kim Wait
- ▶ **Town-Outside-Village Representatives**
 - ▶ Debra Mathis
 - ▶ Barbara Tierney

Center for Governmental Research (CGR)

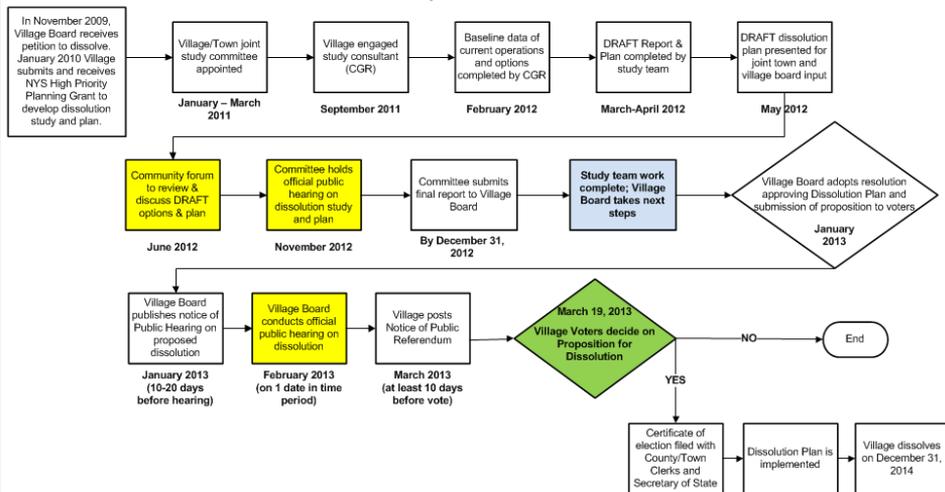
- ▶ Technical consultants to the Volunteer Study Committee
- ▶ Objective, nonprofit consulting organization
- ▶ Our goal is to **inform and empower** communities with **objective** information
- ▶ More information can be found at www.cgr.org

About the Dissolution Study

- ▶ Initiated by voter petition
- ▶ Conducted under Article 19 NYS Village Law
- ▶ Village secured state grant to fund the study
- ▶ **Dissolution Plan is required**
- ▶ Vote will be held **March 19, 2013**
- ▶ Per NYS Law, only registered voters in the Village vote
- ▶ If voters vote to dissolve, would take effect December 31, 2014 (**21 months of transition time**)
- ▶ Study includes options if voters reject dissolution

Village of Victory Dissolution Study and Vote Process Flowchart

As of September 12, 2012



More Information can be found on the study website:
<http://www.cgr.org/victory>

What is in a Dissolution Plan?

- ▶ The Plan must address **14 specific points**
- ▶ Key components:
 - ▶ What will happen to Village employees, property, assets, debts and fund balances
 - ▶ What will happen to current Village services
 - ▶ What will happen to current Village laws, codes and ordinances and how will they be enforced
 - ▶ The Plan makes financial projections for Village and TOV taxpayers, and **projects** tax rates vs. **current** tax rates
 - ▶ Based on fiscal year used in study
 - ▶ If Village dissolves, effective date: Dec. 31, 2014

Key Concepts

Summary background information for developing the plan

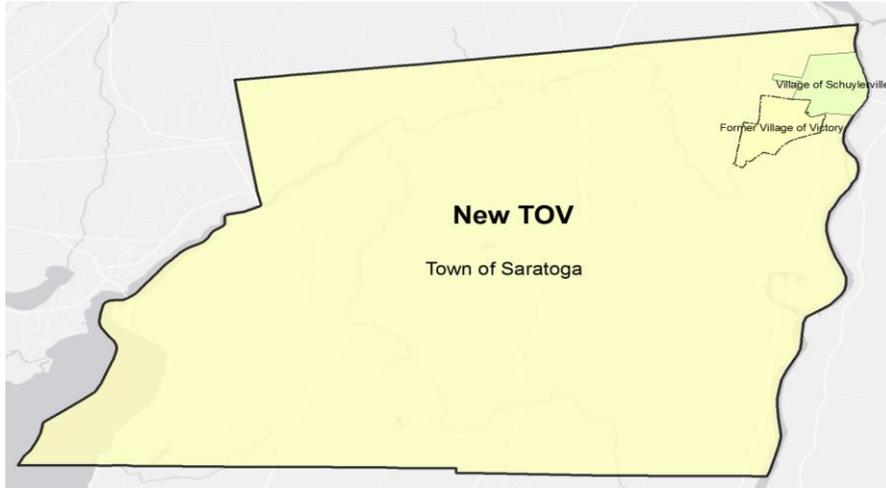
The Approach: How to think about the plan

- ▶ What would the projected impact be if the Village of Victory were dissolved **today**?
 - ▶ Understand how services would be impacted
 - ▶ Based on one set of budget data (Village and Town)
 - ▶ Future is unknown (with or without dissolution)
 - ▶ This is NOT a management study

Dissolution Study Committee Charge

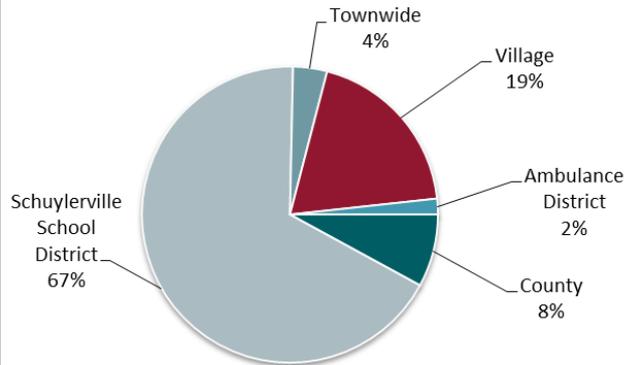
- ▶ If Village voters vote to dissolve the Village, determine preferred options for **how** and **what** services are provided
- ▶ Create a draft dissolution plan for the Village Board
- ▶ Make ONE recommendation for each service to include in the plan
 - ▶ **How are services impacted?**
 - ▶ **Who pays?**

Budgets are divided as to who pays: Upon dissolution there will be Townwide and NEW TOV (Town Outside Village)



School Taxes Make up More than 2/3 of Local Taxes

Breakdown of Village of Victory Tax Bill 2011-12

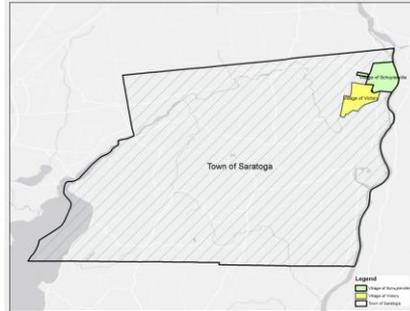


Total Tax Rate: \$43.45 per \$1000 Taxable Assessed Value

The School District, County, and Ambulance tax rates **will not be impacted by dissolution.**

What impacts my tax rate?

- ▶ Expenses – Revenues = Tax Levy
- ▶ Taxes you pay depends on where you own property
 - ▶ All pay townwide tax
 - ▶ Pay Village tax if in either Village
 - ▶ May pay district tax (ambulance, fire, lake)



$$\frac{\text{Tax Levy (\$ to be raised by property tax)}}{\text{Taxable Assessed Value (property value)}} \times 1000 = \text{Tax Rate per \$1,000 TAV}$$

How much do I pay in local taxes now?

Current Tax Rates per \$1000 Assessed Value Village of Victory, TOV, & Village of Schuylerville			
	Victory (FY 2011-12)	TOV (FY 2012)	Schuylerville (FY 2011-12)
Town wide General	\$1.64	\$1.64	\$1.64
Ambulance District	\$0.77	\$0.77	\$0.77
Village	\$8.50	-	\$10.00
Fire Protection District	-	\$1.10*	-
Subtotals for Comparison	\$10.91	\$3.51	\$12.41
Quaker Springs Fire	-	\$1.74	-
Saratoga Lake	-	\$1.25	-

*The Fire Protection District tax rate is used for the subtotal, though TOV residents living in the Quaker Springs Fire District pay a rate of \$1.74. Some TOV residents also pay a special tax for Saratoga Lake.
Note: Table does not include County or School District taxes.

Highlights of Draft Dissolution Plan

Study Committee Recommendations

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Services that are not impacted under dissolution

- ▶ **Police** – currently provided by the County and NYS
- ▶ **Courts/Justice** – currently provided by Town
- ▶ **Animal Control** – currently provided by Town
- ▶ **Elections** (County, State, Federal) – provided by Town
- ▶ **Licensing Services** – currently provided by Town

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Plan: Property Transfer

- ▶ All real property and equipment transfers to the Town
- ▶ Books and records transfer to the Town
- ▶ Equipment and assets related to sewer and water transfer to the newly established Town districts

Plan: Debt and Fund Balance

- ▶ Village does not have general debt obligations
- ▶ General fund balance used before the date of dissolution for the benefit of Village taxpayers. Balance transfers to the Town.
- ▶ Debt associated with water and sewer operations transfers to newly created districts to be paid by users of the system (as is current practice)
- ▶ Fund balance in water and sewer funds transfers to newly created districts

Plan: Elected Representatives

- ▶ Village Board and Mayoral functions would be eliminated
- ▶ **Savings:** \$19,235 from elimination of board and mayor expenses, including associated benefits, contractual costs and NYCOM dues

Plan: Administration/Staff

- ▶ Village Clerk position would be eliminated and functions would be absorbed by Town at no extra cost
 - ▶ Budgeting, Tax collection, assessment functions already provided by Town Clerk office
 - ▶ **Savings:** \$62,628 from elimination of Village Clerk position, including associated benefits, contractual and equipment costs
- ▶ Part-time Account Clerk position would transfer to the Town, where costs would be paid primarily through user fees for sewer and water services
 - ▶ **Transfer:** \$26,825 cost would transfer to the Town

Plan: Code Enforcement, Planning Board & Zoning Board

▶ Code Enforcement

- ▶ Village currently pays a part time Code Enforcement Officer \$4,618. The Town can absorb the work without additional staff, but may increase hours.
 - ▶ **Transfer:** \$4,618 cost of additional Code Enforcement hours transfers to Town

▶ Planning Board

- ▶ Planning board functions would be provided by the Town.
 - ▶ **Savings:** \$2,229 from elimination of Village Planning Board costs

▶ Zoning Board

- ▶ All zoning board functions would be provided by the Town.
 - ▶ **Savings:** \$2,479 from elimination of Village Zoning Board costs

Plan: Codes and Ordinances

- ▶ 6 Village laws would no longer apply (e.g., Village-specific positions)
- ▶ 15 Village laws would need to be reconciled with corresponding Town laws
- ▶ 25 Village laws would need to be reviewed, reconciled with corresponding Town laws and/or possibly created as new laws that would apply to the properties within the former Village boundaries
- ▶ Former Village laws and ordinances would remain **in effect for up to two years** following dissolution (Dec. 2016)

Plan: Assessment Services

- ▶ Currently, the Village Board acts as the assessing board for the Village and receives \$400 for this function
- ▶ The Town has a part-time assessor and part-time assessor clerk who provide assessment services for the Town, TOV, and the Village of Schuylerville
- ▶ The Town Assessment Office can absorb the workload for the former Village without additional resources or staffing as part of its Town wide assessment process
- ▶ **Savings:** Elimination of \$400 to Village Board as assessing agent

Plan: Public Works - Staffing

- ▶ Cost of current Village DPW staff is \$96,500
- ▶ 1 Village DPW position transfers to the Town, to be paid for by the New TOV; 1 position is eliminated
- ▶ **Plan:**
 - ▶ **Savings:** \$37,100 for reduction of 1 DPW position
 - ▶ **Transfer:** \$54,900 cost of 1 DPW position to New TOV
 - ▶ **Increase:** \$1,250 for transferred DPW position uniform costs, New TOV pays cost
- ▶ Note: To be conservative, the balance of \$4,400 in overtime costs of current DPW staff is not included in the cost savings or transfers above.

Plan: Public Works - Street Lighting

- ▶ Street Lighting
 - ▶ The Village currently spends \$8,500 on street lighting
 - ▶ The Town currently spends \$5,000 on street lighting charged Townwide
- ▶ Plan:
 - ▶ All street lighting becomes a Townwide expense
 - ▶ **Transfer:** \$8,500 cost of street lighting charged town wide

Plan: Public Works - Refuse

- ▶ The Village provides weekly refuse pick-up as a municipal service with ~520 staff hours per year. TOV residents contract with private vendor of choice.
 - ▶ Village refuse service annual cost is approx. **\$24,180**. Revenue from sticker fees (about \$8,000 annually) partially offsets this cost.
 - ▶ Taxpayers pay **\$16,180 for refuse service on their tax bills** and those using the service collectively pay \$8,000 in sticker fees.
 - ▶ For property with a taxable assessed value of \$80,000, with \$2 worth of stickers per week, the tax rate is \$0.81/\$1,000, or \$65 per year, plus \$104 for stickers for a total annual cost of **\$169 for Village refuse services**
- ▶ **Plan:** Elimination of refuse pick-up as municipal service. Property owners contract for private service.
- ▶ Private refuse pick-up ~\$320 per year, **cost increase of \$151** to former Village taxpayers based on above example **or cost savings of \$65** for residents already using private refuse service.
 - ▶ **Savings:** \$8,000 tipping fee (elimination of \$8,000 in sticker purchases); savings recognized as reduction of DPW positions

Plan: Public Works - Leaf & Brush Pick-Up

- ▶ Village picks up leaf & brush for 8 months at ~624 hours per year. Town does not provide leaf & brush pick-up.
- ▶ Village Leaf & Brush Service costs approximately \$14,900 annually, or \$.75/\$1,000 for Village residents.
- ▶ **Plan:** This service would be discontinued.
 - ▶ **Savings** recognized as reduction of DPW positions

Note: Costs estimated using Village TAV of \$20 million.

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Plan: Public Works - Spring Clean-Up

- ▶ Village picks up large items in the Spring for two weeks. Town does not provide similar service.
 - ▶ Village Spring Clean-Up service costs ~\$3,850 annually, or \$.19/\$1,000
- ▶ **Plan:** This service would be discontinued.
 - ▶ **Savings** recognized as reduction of DPW positions

Note: Costs estimated using Village TAV of \$20 million.

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Plan: Public Works - Sidewalk Options

- ▶ Repair & maintenance for a portion of Village sidewalks costs \$6,500, or \$.38/\$1,000. Property owners currently responsible for snow removal and upkeep. Town does not provide similar service.
- ▶ **Plan:** Establish sidewalk district within the boundaries of the former village.
 - ▶ Town codes would need to be updated to reflect requirements and enforcement
 - ▶ **Transfer:** \$6,500 for sidewalk services charged to all properties within the former village (as is current practice)

Note: Costs estimated using Village TAV of \$20 million.

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Plan: Public Works - Park and Cemetery Maintenance

- ▶ Village DPW maintains 1 park and 1 cemetery
- ▶ Upon dissolution these properties become Town properties
- ▶ **Plan:** Maintenance would be continued as part of Highway Dept. service
 - ▶ **Assumes no change in service**

Note: Costs estimated using Village TAV of \$20 million.

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Plan: Sewer Services

- ▶ Sewer service maintained by DPW staff with approximately 5 to 7 hours of clerical support provided each week by the Account Clerk
- ▶ Sewer services are paid for by user fees of \$114,010
- ▶ The Town does not provide sewer service
- ▶ **Plan:**
 - ▶ Establish a Town sewer district encompassing Victory and the TOV properties currently receiving sewer service
 - ▶ Transferred DPW position would allow for sewer maintenance and repair functions. Time spent on sewer-related activities would be charged to the users of the system through the separate district tax
 - ▶ Account Clerk position and associated costs transfer to the Town and charged to the sewer district
 - ▶ *Assumes no change in current costs.*

Plan: Water Services

- ▶ Schuylerville-Victory Board of Water Management oversees the operations of the Joint Water System through an IMA (inter-municipal agreement)
 - ▶ If Victory dissolves, one party of the IMA will no longer exist as a legal entity
- ▶ **Plan:**
 - ▶ Establish a Town water district of the former Village of Victory and the TOV properties currently receiving service
 - ▶ Joint Water Management IMA would be created to include the Town of Saratoga as a joint member with the Village of Schuylerville
 - ▶ Former Village of Victory portion of water system assets would transfer to the Town for the benefit of its newly created water district
 - ▶ Representatives on the water board to be designated in the IMA as a user of the water service outside of the Village of Schuylerville (which already has representation)
 - ▶ Uniform water rate established (eliminating TOV vs. Village rate differential)
 - ▶ Town Highway staff to lend support as needed and charge the joint water board for services rendered
 - ▶ Account Clerk position transfers to the Town to continue providing water/sewer billing, with the majority of the expense covered by user fees, and the balance of non-utility work expenses allocated Townwide
- ▶ *Assumes new uniform water rate for all users of the system*

Plan: Fire Protection (1)

- ▶ Village is currently served by the Village of Victory Mills Volunteer Fire Department/David Nevins Fire Dept.
 - ▶ Village allocated \$42,000 for fire services, including contractual, building, fuel and insurance costs. The Village receives \$11,901 from the TOV Fire Protection District, partially offsetting expenditures. The net cost of fire service in the Village is \$30,000 (\$1.51/\$1,000 taxable assessed value or 18% of current Village tax rate)
 - ▶ Village provides the facility, insurance, building maintenance and snow plowing for the fire department
 - ▶ Responded to 89 calls in 2011, 68 within the service area and 21 calls as mutual aid to other fire companies
 - ▶ Victory EMT-certified volunteers are dispatched automatically when a 911 call is placed to the Rescue Squad within the Victory Fire Department service area (56 EMS calls in 2011)

Note: Tax rate based on Village TAV of \$20 million.

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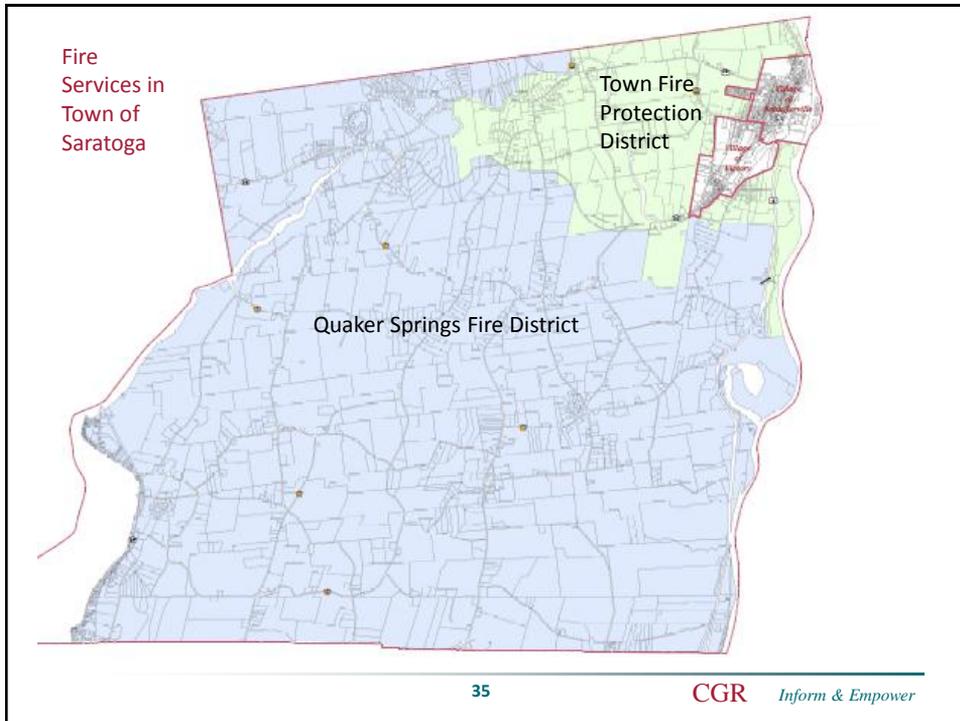
Plan: Fire Protection (2)

- ▶ Town of Saratoga provides fire protection in the Town-Outside-Village (TOV) through a Saratoga Fire Protection District and Fire District
 - ▶ NYS law prohibits Towns from providing fire protection as municipal service – must contract out to Fire Protection District or Fire District
 - ▶ Town contracts with the Village of Victory for \$11,901 and the Village of Schuylerville for \$33,871 to serve the Fire Protection District. Properties in the Fire Protection District pay the same tax rate (\$1.10/\$1,000)
 - ▶ Large portion of the TOV in separate Fire District served by the Quaker Springs Fire Department. The Fire District has its own taxing authority and the Town only collects the district's tax

Note: Tax rate based on Village TAV of \$20 million.

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Plan: Fire Protection (3)

Plan:

- ▶ Town fire protection district expands to include area within the boundaries of the former village
- ▶ Victory Fire Dept., as nonprofit corporation, contracts with the Town to serve portion of fire protection district
- ▶ The Fire Hall facility and equipment becomes Town property and leased to the non-profit fire corporation for \$1/year
- ▶ The Town Highway Department would provide snow plowing services and maintenance to the Town-owned facility
- ▶ Future equipment purchases would be made by the nonprofit fire corporation. Over time, all equipment would be owned by the fire corporation

Plan: Fire Protection (4)

Plan:

- ▶ Nonprofit fire corporation will be responsible for insurance, fuel, and equipment maintenance costs
- ▶ As a nonprofit corporation, the fire company would be responsible for all of its bookkeeping and administrative work
- ▶ Fire protection district tax rate would include the cost of serving the former Village and the properties now served in the current TOV
- ▶ *Assumes current practice of Town Fire Protection District properties with uniform tax rate – projected \$1.30/\$1,000*

Summary: What services will change?

- ▶ Elimination of leaf and brush pick-up
- ▶ Elimination of Spring Clean Up event
- ▶ Use of private refuse collection (no longer municipal service)
- ▶ New Sidewalk District established
- ▶ New Town Sewer District established
- ▶ New Town Water District established
 - ▶ New Town Water District would be party of Water Board – uniform water rate for all users
- ▶ Former Village becomes part of Town Fire Protection District
 - ▶ Fire services provided by same volunteer department which is independent nonprofit company

Fiscal Impact of Dissolution

Based on Draft Dissolution Plan

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Revenue Change: Citizen's Empowerment Tax Credit (CETC)

- ▶ The Citizen's Empowerment Tax Credit (CETC) is the incentive offered by NYS to communities that consolidate. The CETC is calculated by adding the most recent tax levies of the Town and Village (general and highway funds only) and then multiplying by 15%:

- ▶ **Revenue increase:**

$$\begin{aligned} & (\text{Town 2012 Levy} + \text{Village 2011-12 Levy}) \times .15 = \text{CETC} \\ & (\$567,986 + \$170,040) \times .15 = \underline{\$110,704} \end{aligned}$$

- ▶ The CETC would be applied Townwide, including the Village of Schuylerville. At least 70% of the CETC must be used to offset property taxes. In this study, it is assumed that 100% of the CETC is applied to offset property taxes Townwide
- ▶ Funding of CETC is ongoing yearly, but subject to annual NYS budget appropriations

Revenue Change: Utilities Gross Receipt Tax

- ▶ Towns are not eligible to receive the Utilities Gross Receipt Tax (UGRT) that Villages receive
- ▶ Village utility customers will no longer be charged this tax (electric/phone bill)
- ▶ The Village's UGRT revenue of \$3,500 does not carry over to the Town
 - ▶ Revenue reduction: \$3,500
 - ▶ Savings to utility payers (1% of monthly bill)

Draft Dissolution Plan: Fiscal Impact Summary

Summary of Expense and Revenue Changes - Village of Victory and Town of Saratoga	
Description	Amount
Expenditure Changes	
Elimination of Village Board, Mayor and related expenses	(\$18,507)
Elimination of Village Board Assessment expenses	(\$400)
Elimination of NYCOM Dues	(\$727)
Administrative Cost Reductions	(\$62,628)
Reduction of Zoning Board Expenses (CEO costs transferred)	(\$2,479)
Elimination of Planning Board Expenses	(\$2,229)
Reduction of 1 DPW position	(\$37,134)
DPW position Town Highway uniform costs (increase)	\$1,250
Elimination of refuse tipping fees	(\$8,000)
Total Expenditure Change	(\$130,854)
Revenue Changes	
Loss of Utilities Gross Receipts Tax revenue	(\$3,500)
Elimination of refuse sticker revenue	(\$8,000)
Total Revenue Change	(\$11,500)
Net Changes	
TOTAL NET EXPENDITURE SAVINGS (w/out CETC)	\$119,354
CETC Incentive Funds from NYS (Additional Revenue)	\$110,704
TOTAL NET SAVINGS INCLUDING CETC	\$230,058

Note: CEO stands for Code Enforcement Officer

Projected Local Tax Impact

Fiscal Impact of Committee Recommendations (per \$1000 Assessed Value)			
With Appropriated Fund Balances Continued at Baseline Levels	Former Village	Former TOV	Schuylerville
Town wide General	\$1.45	\$1.45	\$1.45
TOV*	-	-	-
TOV Highway	\$0.26	\$0.26	-
Ambulance District	\$0.77	\$0.77	\$0.77
Sidewalk District in Former Village	\$0.38	-	-
TOV Fire Protection District	\$1.30	\$1.30	-
Village General (Schuylerville only)	-	-	\$10.00
Comparison Total	\$4.16	\$3.77	\$12.22
Impact of CETC	\$0.32	\$0.32	\$0.32
Total after Applied CETC	\$3.84	\$3.45	\$11.89
Quaker Springs Fire	-	\$1.74	-
Saratoga Lake	-	\$1.25	-

*Note: Former TOV residents living in the Quaker Springs Fire District pay the Quaker Springs rate instead of the Fire Protection District rate. Some TOV residents may also pay a special tax for Saratoga Lake.

Fiscal Impact

Summary of Projected Tax Rate Impact of Dissolution (per \$1,000 TAV)			
	Former Village	Former TOV	Schuylerville
Baseline Comparison Total	\$10.91	\$3.51	\$12.41
Post-dissolution Projections w/o CETC	\$4.16	\$3.77	\$12.22
<i>% Change from Current</i>	-62%	8%	-2%
Post-dissolution Projections with CETC	\$3.84	\$3.45	\$11.89
<i>% Change from Current</i>	-65%	-2%	-4%

Note: TOV totals are based on the Fire Protection District Tax Rate and exclude the Saratoga Lake tax to which some residents are subject. County, School and utility tax rates not included.

- For Village of Victory property owners that need to hire a private refuse vendor, cost is estimated at \$320 per year (Estimated \$151 more than current cost based on property with \$80K TAV, but increase varies based on property value)

What is the impact on my taxes?

1. Identify your taxable assessed value (TAV) for your property
2. Determine which tax rate applies to you (Village, TOV, Schuylerville)
3. Follow the formula below to calculate: a) current tax rate and b) projected tax rate under dissolution

$$\frac{\text{Your property Assessed Value} \times \text{Tax Rate}}{1,000} = \text{Projected Local Tax Bill}$$

Formula is: Your TAV multiplied by the total rate divided by 1,000. For Village of Victory property owners, add private refuse costs to your annual projected tax bill post-dissolution

Note: Some properties benefit from special tax exemptions, such as veterans exemptions, which are not included above.

Impact on Sample Property with TAV of \$80,000

Projected Impact of Dissolution			
Local Tax Bill Based on \$80K Property and Percent Change from Current			
	Former Village	Former TOV	Schuylerville
Baseline Property Tax Total	\$873	\$281	\$993
Post-dissolution Property Tax w/o CETC	\$333	\$302	\$977
<i>% Change from Current</i>	-62%	8%	-2%
Post-dissolution Property Tax with CETC	\$307	\$276	\$952
<i>% Change from Current</i>	-65%	-2%	-4%
<i>Annual Private Refuse Cost Estimate</i>	\$320	-	-
<i>Total Net Cost w/ Refuse w/out CETC</i>	\$653	-	-
<i>% Change from Current</i>	-25%	-	-
<i>Total Net Cost w/ refuse and w/ CETC</i>	\$627	-	-
<i>% Change from Current</i>	-28%	-	-

Note: TOV totals are based on the Fire Protection District Tax Rate and exclude the Saratoga Lake tax to which some residents are subject. County and School tax rates not included. Utility costs excluded.

One Time Transition Cost Estimates

- ▶ Employee vacation and sick time payouts for 3 FTE (Village is liable with and without dissolution) = \$20,000
- ▶ Unemployment Insurance (low-end is 1 FTE for 6 months to high-end of 3.5 FTEs for 6 months) = \$10,500 to \$35,000
- ▶ Legal Fees = \$15,000 (estimate based on 75 hours at \$200 / hour; actual figure could be higher or lower subject to issues that arise during implementation process)
- ▶ Miscellaneous Other = \$7,000 (estimate based on applying a 10% contingency to the sum total of other identified potential transition costs; actual figure could be higher or lower subject to issues that arise during implementation process)
- ▶ **Total Estimate Range: \$50,000 to \$80,000**
- ▶ NYS provides Implementation Grants to assist with implementation expenses (Seneca Falls received and Altmar in process)
- ▶ Village Fund Balance can also be applied - \$150,000 as of 12/2011

Plan: Alternatives to Dissolution

- ▶ The Committee considered **“Are there alternatives to the current government structure short of dissolving the Village?”**
 - ▶ The Committee:
 - ▶ Encourages Town and Village to continue its current sharing arrangements between the Village DPW and Town Highway
 - ▶ Identified Code Enforcement for functional consolidation
 - ▶ Recommends Zoning and Planning Boards of the Town and Village be consolidated to provide a regional perspective for economic development, planning and coordination

Next Steps

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Next steps

- ▶ Committee finalizes Dissolution Plan after hearing from public **tonight**
 - ▶ Submits final report to the Village Board by December 31
- ▶ Village Board meets to modify and/or approve draft plan
- ▶ Village Board holds Public Hearing Jan/Feb 2013
- ▶ Village holds vote on March 19, 2013
- ▶ If vote affirmative, dissolution takes effect: **Dec. 31, 2014**

Discussion & Questions

For more information:

www.cgr.org/victory

THANK YOU!

Village of Victory Dissolution Study and Plan
Investigating options for the future

[Home](#) [About the Study](#) [Meetings](#) [Documents](#) [Public Engagement](#) [Links](#) [FAQ](#)



Please sign-up below to receive updates.

**Official Public Hearing on Dissolution Plan
Changed to:**

November 28, 7:00pm Village Hall

[Victory Dissolution Study and Plan](#) – DRAFT as of November 14, 2012

[Victory Dissolution Plan ONLY](#) – DRAFT as of November 14, 2012

[Dissolution Committee Update Newsletter](#) – November 2012

[Dissolution Committee Update Newsletter](#) – September 2012

[PowerPoint presentation](#) from 6/13 Public Forum on DRAFT
Dissolution Plan now available

[Tentative Study Timeline](#)

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Additional Background Information

Are there recent examples where a village and town in New York have consolidated?

- ▶ Between January 2008 and November 2012, 29 village dissolution votes were held.
 - ▶ 9 villages voted for dissolution and 20 rejected it
- ▶ The 9 villages voting for dissolution include (village population in parentheses):
 - ▶ Pike (382),
 - ▶ Limestone (411)
 - ▶ East Randolph (630)
 - ▶ Randolph (1,316)
 - ▶ Seneca Falls (6,861)
 - ▶ Perrysburg (408)
 - ▶ Edwards (465)
 - ▶ Altmar (351)
 - ▶ Lyons (3,619) – a second vote on the actual plan is still possible

Key Concepts (1)

- ▶ **TOV** = Town Outside Village
- ▶ The **Town of Saratoga** = the area in the two Villages + the TOV
- ▶ **Study Fiscal Year** = Village 2011-12, Town 2012
- ▶ **Property Tax Levy** = amount raised by property taxes
- ▶ Taxable Assessed Value (**TAV**) = the value of property that the property taxes are collected from.
 - ▶ Excludes tax exempt properties
- ▶ Property Tax Rate =
$$\frac{\text{Property Tax Levy}}{\text{TAV}} \times 1,000$$

Key Concepts (2)

- ▶ **Cost savings** = money saved due to reducing expenses
- ▶ **Cost shift** = expenses remain, but who pays changes
- ▶ **Special taxing district** = a way to collect taxes applied to sub-geographic areas
 - ▶ Is a taxing mechanism, not a governing body
 - ▶ Examples: Ambulance District
- ▶ **“New TOV”** = current TOV + former Village of Victory