

VILLAGE OF SENECA FALLS

Village of Seneca Falls Dissolution Plan

Final Report on Dissolution and Alternatives to
Dissolution for the Village of Seneca Falls

Prepared by the Dissolution Study Committee
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EXECUTIVE SUMMARY

BACKGROUND

The Village of Seneca Falls is a full-service village with a population of 6,629 according to the 2008 U.S. Census Bureau population estimate. The Village and Town of Seneca Falls have been engaged for several years in examining how to most efficiently govern the community and effectively utilize limited resources while maintaining high quality services. Two studies¹ have been completed since 2006 that emphasized the possibility of dissolving the Village as a solution to both lower property taxes and stimulate economic development. After the completion of the second study in late 2008, citizens considered forming a petition to convince the Village Board to initiate a formal dissolution study. The petition was never completed, but the Village Board decided to pursue the idea believing that a significant portion of the community was interested in learning more detail about the option. In late 2008, the Village Board adopted a resolution to initiate a dissolution study for the Village of Seneca Falls.

The Seneca Falls Dissolution Study Committee² was appointed by the Village Board in early 2009. The charge was to develop a dissolution plan and alternatives to dissolution for the Village and determine the financial and service impacts on the Village's residents and property owners. This report summarizes the plan and alternatives and provides a framework for transitioning the Village of Seneca Falls to the Town of Seneca Falls. It represents more than 10 months of intensive study, numerous public meetings and countless hours of discussions involving Committee members, local government officials from the Village of Seneca Falls, the Town of Seneca Falls, Seneca County, various New York State Agencies and the consulting team led by the Center for Governmental Research, Inc. The study was funded by a Local Government Efficiency grant from the New York Department of State.

CRITICAL ACTIVITIES & FINDINGS

To accomplish its charge the Dissolution Committee examined the following areas which are summarized below. Detailed findings are included in the report.

General Government Services – All executive and legislative functions of Village government will be eliminated. Administrative services provided by the Village Hall will be provided by the Town with additional staff at the Town Hall.

Police Services – The Town of Seneca Falls will create a townwide police department that will service the entire Town of Seneca Falls. Police protection will be provided by the current Village police department personnel subject to any limitations imposed by civil service rules and classifications during the transition process.

¹ The first study was conducted by Camoin Associates and was published in 2007 titled: *Economic Development & Commercial Revitalization Plan*. The second study was conducted by the Center for Governmental Research, Inc. in 2008 and was titled: *Final Report on Strategic Alternatives for the Village & Town of Seneca Falls*.

² Committee members and affiliations are listed in Appendix A.

Fire and EMS Services –The current Bridgeport Fire District boundaries will be expanded to include the entire Town and the Seneca Falls Fire Department (SFFD) will become a second fire company in the District under management of the Red Jacket Fire Department (RJFD). Fire service operations will be maintained in the existing stations.

Public Works Services – All current services such as water, sewer, refuse collection, parks, street maintenance services etc. will be provided by the Town of Seneca Falls. This will involve transitioning all current personnel in the water and sewer department, as well as transitioning 5 of the 7 Mechanical Equipment Operators (MEO's) from the Village transportation department.

Buildings and Other Assets – The ownership of all buildings and assets such as vehicles, equipment and property, will transfer to the Town of Seneca Falls to be utilized as required to provide services. Excess or unnecessary property, assets or equipment will be sold and the proceeds will be used to pay down debt that will be levied on former Village residents.

Impact on Employees - Village employees will have the opportunity for employment with the Town of Seneca Falls in accordance with the staffing requirements. All current collective bargaining agreements will terminate when dissolution becomes effective.

Impact on Retirees - The Plan will not change the retirement benefits or health insurance of any retirees or their beneficiaries.

Local Laws and Ordinances – All local laws, ordinances and codes associated with the Village will remain enforceable by the Town of Seneca Falls for a minimum period of two years, unless otherwise changed by the Town Board.

Revenue – Non-tax revenue currently being generated by the Seneca Meadows Landfill will be applied to help reduce the impact of the cost shifts that occur when the Village dissolves. New York State will offer a revenue incentive to consolidate.

Debt – Village residents will be responsible for two major infrastructure bonds unless one of those bonds is paid off early prior to the effective date of dissolution. A debt associated with the Village fire truck will become the responsibility of the new Fire District.

FINANCIAL IMPACTS

This plan projects total anticipated annual savings of \$706,000 between the two municipalities. This represents a per capita savings of \$78 per Town resident OR \$107 per Village resident. In total, this value is approximately 7.8% of the combined Town and Village budgets excluding the water and sewer funds.

Property tax savings for Village property owners will be realized upon implementation. The combined property tax rate for current Village taxpayers would decrease from \$16.93 per \$1,000 of assessed value to \$8.82 per \$1,000 of assessed value, or a reduction of 48%. The projected tax reduction for a Village dwelling with a market value of \$100,000 would be \$810.69.

SECTION 1 – BACKGROUND

HISTORICAL CONTEXT

New York State (NYS) Law mandates only two types of governmental units - town and county government. Villages and cities, which are created and governed by corporate charters, may choose to go out of existence. Typically, villages were created and incorporated because town residents desired additional services in the area of the village that the town was unable or unwilling to provide. NYS residents can form a village, which is the equivalent of a multi-purpose district, to tax and govern themselves even though they remain town residents. If the residents of a village determine that it is no longer necessary or desirable to continue to function as a village, then the village may be dissolved. At dissolution, the residents of the village revert to being residents of the town only, and the town becomes responsible for continuing the services of the former village. The procedures for dissolving a village are set forth in New York Village Law, Article 19³.

For a dissolution referendum to pass, it must be approved by a majority of the qualified voters of a village. The village shall then be dissolved as of the 31st day of December in the year following the year of the election.

Therefore, if Village of Seneca Falls voters approve the plan for dissolution in the election to be held on March 16, 2010, the Village of Seneca Falls shall dissolve as of December 31, 2011. If the referendum is defeated, the Village shall continue.⁴

The Village of Seneca Falls was originally incorporated in 1837 within the Town of Seneca Falls. The Village encompasses approximately 4.6 square miles, and has a population of 6,629 according to the 2008 U.S. Census population estimate. A majority of taxpayers in the Village feel that their Village taxes are too high, particularly in conjunction with county and school taxes. In October of 2008, the Village and Town completed a shared services study that examined possible ways to lower taxes and operate more efficiently. Confronted with findings from this study which revealed that Village taxpayers could potentially save significantly on their property taxes if the Village dissolved, citizens considered generating a petition to dissolve the Village. The petition was never completed nor delivered to the Village Board. However, on October 14, 2008, the Village Board adopted a resolution authorizing the initiation of a dissolution study and creation of a dissolution study committee. In early 2009, the Village Board appointed a Dissolution Study Committee in accordance with Article 19, Section 1901, and charged the Committee with presenting a report and dissolution plan to the Village Board

³ Article 19 can be referenced by going to www.cgr.org/senecafalls.

⁴ While current law says that no other proposition for dissolution can be submitted within two years of the date of the referendum, a new law takes effect on April 1, 2010 that supersedes current law. The new legislation will allow a proposition for dissolution to be put on the ballot again any time after April 1, 2010 regardless of whether dissolution is voted down. Under the new legislation, a petition to dissolve must be submitted to the Village board that includes ten percent of the eligible voters in the Village.

in time for the Board to consider putting the dissolution proposition on the ballot at the March 2010 general election.

The Dissolution Study Committee conducted research and hearings from the spring through the fall of 2009, to gather the information needed to develop a Dissolution Plan that would take effect should voters choose to dissolve. The Committee was assisted in developing the plan by the Village attorneys, Paul Reichel and Louis P. DiLorenzo of the firm Bond, Schoeneck and King, PLLC, and by the Center for Governmental Research, Inc. (CGR), a non-profit consulting group from Rochester, New York. Funding assistance was provided by New York State through a Local Government Efficiency grant awarded to the Village in 2009.

COMMITTEE GOAL

As charged by the Village Board in accordance with Article 19 of Village Law, the goal of the Committee was to develop a report that addressed all topics included in a plan for dissolution, alternatives to dissolution, and formally develop a dissolution plan for consideration by the Village Board.

This document sets forth, in detail, the Plan of Dissolution for the Village of Seneca Falls as developed and approved by the Dissolution Study Committee. This plan will be presented by the Committee to the Village Board of Trustees on December 7, 2009, after the Committee holds the public review of this report as required by Article 19 Section 1901. Since the Village Board of Trustees initiated the dissolution process, they will determine whether to adopt the Plan, which would then become the plan for dissolution that would be presented to the voters⁵.

This Plan presents a cost effective way to continue to provide needed and desired services within the area currently served by the Village government, should voters elect to dissolve the Village. The Committee has developed its recommended plan of action after extensive discussion with the service providers identified in the Plan, namely, the Town of Seneca Falls, the Village of Seneca Falls police department, and the Seneca Falls and Red Jacket fire departments.

State law clearly intends that the Plan be carried out, should the Village dissolve, by the elected leaders of the Town, to the best of their ability given the circumstances in existence at the time of the dissolution and going forward. In order to provide Village voters with additional assurance that the Plan would be followed, the Committee worked with the Village attorneys and the Village and Town Boards to secure a legally binding Intermunicipal Agreement (IMA) that ensures the Town Board's intention to follow the Plan. As of the date this report was published, there are no binding memorandums of understanding (MOU) or Intermunicipal

⁵ Since no petition for dissolution was delivered to the Village Board, it is not required to place a dissolution referendum on the ballot. The Village Board will determine, based upon the Dissolution Plan, what is in the best interests of the Village and whether to place a dissolution referendum on the ballot. In order to put the Plan on the ballot for March 16, 2010, the board will have to decide by the week of January 11, 2010.

Agreements in place. Any IMA's or MOU's that are obtained will become supplementary material that will be presented to voters prior to a vote.

This document only sets forth a Plan. Without a binding IMA, the services and functions described in the Plan remain subject to final implementation by the Town at their discretion. While it is clearly the intent of State Dissolution Law that the Town implements the Plan that is developed by the Village, there are no known legal precedents that bind the Town to implement the Plan as developed. Therefore, the Town Board may, subsequent to adoption of this plan by the Village Board of Trustees, determine that certain elements of the plan should be modified in order to meet the best interests of the Town as a whole, within the requirements of local, state and federal law. State law governs much of what will occur if the Village is dissolved.

POTENTIAL BENEFITS & DETRIMENTS TO DISSOLUTION

New York State encourages any dissolution plan to discuss in general the potential benefits and detriments of dissolution for the community. What follows is a listing of some benefits the Committee has determined should be considered as well as the possible downsides to dissolution that each member of the community should consider prior to making a decision in favor or against the idea.

POTENTIAL BENEFITS

The primary benefit that Village residents seek is lower taxes. The Plan that is prescribed on these pages will lower Village property taxes by approximately 48%.

In addition to tax relief, dissolution of the Village eliminates one full layer of government. Thus, there would be one board overseeing all decisions for the entire town. The Town Supervisor would be the chief elected official responsible for the proper oversight and governance of all town residents. This consolidation of power into one governing structure can produce efficiencies in management and decision making that may enhance the Town's ability to utilize resources more effectively.

Several years ago the Village and Town formed a joint economic development function designed to spur business and tourism in the community. Lower taxes and more efficient use of resources may help to spur the economic growth that the community desires. Business investment and tourism would stimulate the local economy and could help to further dilute the tax burden on local property owners.

The absence of the Village negates the challenge that currently exists for how to invest revenue from the Seneca Meadows Landfill. While these challenges are not legally insurmountable, the existence of two governing structures has made agreements difficult to obtain. One government unfettered by the need for intermunicipal agreements will be better able to disperse the revenue that is being generated for services and infrastructure maintenance across the entire community, particularly to areas currently inside the Village boundary.

Another possible benefit for the community is the unifying act of eliminating an invisible boundary that divides the community. Residents in the Village often do not relate to being members of the Town, and Town residents often view the Village as entirely separate from the rest of the Town. In point of fact, all Village residents are Town residents and all the services that are provided by the Village can be maintained by the Town under the guidelines of New York State Law. Eliminating the boundary may serve to engage more Village residents in the affairs of the Town and may promote unity for the other objectives of economic and community development.

One benefit mentioned by the firemen is the potential for a stronger fire department due to the merging of the Seneca Falls Fire Department and the Red Jacket Fire Department. Merging the volunteers and equipment allows for a greater response to an emergency call with assurance of having the right equipment and personnel available to meet those emergencies. Future decisions on equipment and personnel will be the responsibility of the Commissioners of the Fire District thus ensuring that adequate resources are provided for the provision of fire and emergency services in the community.

The Village and the Town share the same name. Losing corporate status as a Village does not mean that the Village would have to lose its identity. Seneca Falls would continue to have a geographic and historical identity within the Finger Lakes region (and indeed in New York State). If desired, the community could put up signs that say "Welcome to Seneca Falls". The primary thing that would be lost upon dissolution of the Village is the government structure and the related costs as described in this report.

A final benefit to consider is the act of reducing the number of volunteers necessary to fill required boards in each layer of government. Increasingly, it is more difficult to fill vacant positions on volunteer boards as people are busier and volunteerism is not as high a priority. Needing to fill positions on one zoning board of appeals as opposed to two may help to encourage the most qualified to fill those positions. It will also deepen the pool of people available in the future so that new blood is brought into each board thus supplying new energy and thought into the oversight and service provided by each.

POTENTIAL DETRIMENTS

If the Village dissolves, it would no longer be a separate corporate entity. For some, this loss of identity as a Village is significant. The Village has been in existence for over 170 years and losing this status represents a significant change to the culture of the community. While the history will never be lost due to a desire within the community to preserve the heritage, many will view this transition as detrimental to the future of the community.

A corollary to losing identity is the fear of a loss of control. To many, dissolution means that the interests of Village residents would not be properly accounted for in townwide representation. As stated earlier, Villages historically formed because they wanted special services and people continue to perceive that the best way to insure the proper provision of those services is through self-governance. Dissolution would certainly challenge the greater community to find

efficient and effective ways to provide for services that are currently managed and accounted for through Village government.

In dissolution, there are several costs that simply shift to the entire town. The Plan as presented in this report accounts for some of these costs through the creation of special districts. However, not all costs are captured in this manner. Thus, dissolution of the Village changes the cost structure and causes Town Outside of Village taxpayers to be responsible for costs that they may not feel are their responsibility. The Plan endeavors to minimize this impact, but some shifts are unavoidable in this process.

There may be some job losses through the dissolution transition. Presently the Plan outlines the loss of two MEO positions from the Village Department of Public Works (DPW), in addition to one part-time custodian. Beyond these positions, the Plan may also involve the loss of personnel as current people may choose not to be considered for new positions created within the Town. Not only do job losses impact the local economy, but there may be a loss of expertise with these losses that is difficult to recapture.

Dissolution of the Village changes the manner in which the Town uses the revenue from the Seneca Meadows Landfill. To some, particularly in the Village, this is a benefit. However, since the long-term plan of the Town was to establish a Tax Stabilization Reserve that would minimize tax impact for all Town residents for several years after the landfill revenue ceased, it is likely that this revenue would not be available for the Stabilization Reserve Fund. Thus, all town residents would be paying a town tax again much sooner, and possibly immediately after the landfill revenue ceased. In addition, town residents who currently enjoy no town tax would again have to pay a town tax.

PROVISION OF SERVICES - OVERVIEW

Villages provide services or functions on a village-wide basis, while towns typically provide some services town-wide and other services on a district-wide basis. Towns can create special districts, which are governmental units providing a specific service, such as water, sewer, sidewalks or libraries. Only the taxpayers and/or service users in a special district pay for the specified service. Each district has its own separate budget and levy for tax collection (or collection of user fees), and is typically governed by the Town Board. In this Plan:

- The Town of Seneca Falls will create special districts to provide street lighting, water and sanitary sewer services, and debt service within the Village area.
- The Town of Seneca Falls will abolish its fire protection district and seek to merge its fire protection district with the Bridgeport Fire District to create one townwide fire district governed by the Commissioners of the Bridgeport Fire District.
 - The Village would be absorbed into the Bridgeport Fire District and the Seneca Falls Fire Department would be merged with the Red Jacket Fire Department.

- The Town of Seneca Falls will establish a townwide police force to be governed by the Town Board that will provide preventive/community policing and police protection to residents of the entire Town. It is the intent of this Committee that current personnel in the Village police department be hired by the Town of Seneca Falls to fulfill the newly created positions in the Town police department.
- The Village DPW and Town Highway Department will merge under the leadership of the elected Town Highway Superintendent.
 - Townwide refuse services will be provided by the Town through the Town Highway Department.
- The Village will transfer all historical operations and transition all local, state and federal historic designations to the Town so that all historic designations will continue under Town governance.

COST SAVINGS OVERVIEW

In determining the financial impact of dissolution, the Committee had to distinguish what costs and revenues would be changed (either increased, decreased or eliminated), and what costs and revenues would be shifted to the Town without any change. Some costs may be shifted to the Town and then charged back to former Village properties, as permitted by law, as a special district cost. The basis for the comparisons and estimates in the plan were the 2009-2010 Village budget and the 2009 Town budget.

The analysis revealed that in dissolution there will be a total loss of revenue of \$321,250. However, this number includes revenue that is only being received one time in the 2009 budget year. Thus, the Committee subtracted this one-time revenue (\$160,000) to get a better understanding of the ongoing revenue loss from dissolution. In addition, there is new revenue available to the community of \$506,000 from an incentive provided by New York State to consolidate local governments. Thus, the net impact on revenue would be an overall increase to the community of \$345,000, or 4.4%. Details are provided in Appendix B and throughout the remainder of this report.

The total savings from dissolution is \$1,847,000. However, this number also includes expense items that are only part of the 2009 budget cycle (i.e. one-time expenses). During the analysis, there were also some minor cost increases that the Committee had to account for as part of the merging of operations. When the one-time expenses were removed and the cost increases were included, the net savings for the community from dissolution totaled \$706,000, or 7.8%. A detailed breakdown of the Village budget showing how costs and revenues were assigned is included as Appendix B of this Dissolution Plan.

The balance of this report details what will happen to the specific services provided by Seneca Falls if residents vote to dissolve it in March, 2010. Special attention is paid to police, fire and the DPW. Those service sections are organized as follows:

1. A description of current services;
2. The plan for changes that will occur upon dissolution;
3. An analysis of the financial impact of those changes; and
4. Alternatives to dissolution that the Committee reviewed.

In addition to the discussion of these major service areas, the Committee has included sections that summarize the impact that dissolution will have on Village:

- Property (land and assets)
- Debt
- Laws
- Miscellaneous provisions & Alternatives to Dissolution.

All of these sections are required elements of the Dissolution Plan. The report concludes with a detailed discussion of how dissolution will affect local government revenues and taxes.

SECTION 2 - DISSOLUTION PLAN

OVERVIEW OF BUDGET AND SERVICE CHANGES

1. The Village Board of Trustees will be eliminated. All expenses associated with personnel and contractual obligations for this function will be saved since the Town will assume legislative responsibility for the former Village with no additional pay for its Town Board members. The size of the Town Board will not change.
2. The Town Court will be unchanged.
3. The position of Village Mayor will be eliminated and costs for salary and contractual expenses will be saved. The Town Supervisor position will be retained at its current salary level and contractual costs.
4. The duties performed by the Village Treasurer/ Clerk/ Administrator, Deputy Village Clerk/Treasurer and Account Clerk account for 1.73 FTE's in the general fund. The Town will increase their FTE's by 1.50 in the general fund and activate a currently vacant position (0.25 FTE's)⁶ to absorb the additional duties required if the Village is dissolved. The 1.50 FTE's would include 60 new hours per week and the Plan has budgeted \$60,000 annually for these positions. Additional savings will accrue from eliminating the contractual and tax advertising costs in the Village. A total cost savings of approximately \$76,000 will be realized.
5. The Village's Water/ Sewer Program Specialist position will be transferred to the Town. Currently, the position is split with 90% of the Specialist's time dedicated to the water and sewer funds and 10% to the general fund. The only change will be that 10% of the time will be dedicated to the "Townwide" general fund rather than the Village general fund.
6. A portion of the cost for contractual legal and engineering services currently allocated in the Village budget will transfer to the Town. All costs and contractual services associated with the dissolution of the Village are considered a one-time expense for financial projection purposes.
7. The Village Hall building will be sold by the Town as soon as possible after dissolution or by the Village during the transition period. The Plan assumes an annual expenditure of \$17,200 to maintain the building as the police headquarters until it is sold. Proceeds from the sale will be used to reduce remaining Village general fund debt.

⁶ The Town has budgeted for a second part-time Deputy Town Clerk (10 hours per week) in its current budget, but the position is currently vacant.

8. The cost for operating the Village DPW garage will remain unchanged as the facility will continue in operation under management of the Town Highway Supervisor.
9. In the Special Items portion of the Village budget, the Plan anticipates budgeting \$147,376 for unallocated insurance and \$161,820 for contingency. The insurance estimates represent a 20% savings through efficiencies of working with a single insurance carrier and eliminating some insured assets like the Village Hall.
 - a. In total the two municipalities presently budget \$530,000 in the special items portion of the budget. Under dissolution, the plan details a savings of \$207,000.
10. Administration of traffic control will be assumed by the Town Highway Department personnel.
11. The Town will absorb the contractual cost of animal control from the Village.
12. Streets, highways, roads, alleys, sidewalks, etc. of the Village shall be included in the Town highway and road system and shall be operated and maintained by the Town Highway Department on a townwide basis. Contractual expenses for the operations related to snow removal, sidewalks and curbs and off-street parking will all transfer to the Town. The Town will assume responsibility for these functions, as detailed in the section on Public Works. The Town will only hire 5 of the 7 MEO's in the current Village transportation budget and will also not hire the part-time custodian.
 - a. The current Superintendent and Deputy Superintendent of Village Public Works will both transfer to be full-time employees within the water and sewer funds/departments. The cost of their salaries will be split evenly between the water and sewer funds. Details are in the section on Public Works.
13. The Town will assume responsibility for the entire cost of Economic Development.
14. The Town, through its Highway Department, will also assume responsibility for the maintenance and upkeep of all Village parks and the cemeteries that are maintained by the Village.
15. The Town will absorb the safety inspection requirements within the former Village. A second part-time Code Enforcement Officer position will be established by the Town. The salary for each position would not exceed \$24,000 with no benefits. The second Code Enforcement Officer will assist with enforcing specific codes retained within the former Village. The current Village safety and zoning officer will transfer into the second position created by the Town. The Town may take action to merge this position into one full-time position in the future.
16. All Village codes, zoning laws and other ordinances will be retained for at least two years after Village dissolution. The Town will plan to adopt all Village codes, zoning laws and other ordinances as soon as is practical after dissolution. The Town of Seneca Falls

and the Village of Seneca Falls will work together to create a unified zoning code during the transition towards the effective date of dissolution. The Town will also consider special legislation creating a unique zoning district comprised of the former Village.

17. The planning boards, water, sewer and cemetery commissions, and zoning boards of appeals of both the Town and Village will be merged into one to provide for increased membership to insure that all areas of the town are equally represented. All members of the current Village boards and commissions will be invited and encouraged to become members of the newly expanded town boards and commissions. Either through attrition and/or Town council action, a new size and membership for the boards and commissions may be established.
18. The town will adopt all laws, ordinances, rules and regulations that pertain to historic preservation within the former Village as soon as is practical after the dissolution vote.
19. The Historic Preservation Commission will be transferred to the town.
20. The Historic Area Commission will be transferred to the town.
21. The Village will transfer management of the Village's Heritage Area plan to the town.
22. The Village will transfer the management of the Seneca Falls Visitor's Center to the Town and the NY State Historic Preservation Office will be notified of this change. The Town will assume responsibility for the operation of the Visitor Center.
23. The NY State Historic Preservation Office will be notified to inform the National Register that the current Village historic preservation district should be listed as being a district of the Town of Seneca Falls in place of the Village of Seneca Falls.
24. The Town Board will set up a committee to investigate the cost, time and benefits of applying for Certified Local Government (CLG) status.
25. Storm sewer maintenance will be assumed by the Town at current contractual expense levels shown in the Village budget, and will become part of the Town DPW operations as noted in the section on Public Works.
26. The Town Highway Department will assume operation for Village refuse removal using current Village staff and equipment. The Town will continue to separately contract for refuse services for those outside the current Village until the current contract expires. The Town will explore the feasibility and cost of expanding the Village refuse operation in order to provide townwide refuse service. The cost for all refuse services will shift to a townwide expense.

POLICE

CURRENT SERVICES

The Village police department currently consists of one appointed Chief, five civil service competitive Sergeants, and seven civil service competitive police officers. The police conduct operations out of the current Village Hall. The services that are provided by the Village police include a range of community policing activities in addition to the criminal protection they provide for the community. Residents in the Village have shown tremendous support for the police department and have provided numerous testimonials of the good work and extra care that the officers provide for the community.

PROPOSED CHANGES

After extensive review of several options, a majority of the Committee determined that a townwide police department is the best solution for the community. Under this scenario, if the Village dissolved, the Town would work to establish a townwide police department under the authority of the Town Board. The jurisdiction of the department would extend throughout the Town. Patrols currently offered by the Sheriff and State Police in the areas outside of the Village would cease. The Sheriff and State Police would only be available for emergency calls or as backup for calls from the Town department as they were needed and available.

The Committee learned through this process that the current level of services enjoyed by Village residents will diminish under this plan. However, it is important to understand that emergency calls in the Village will still receive the same priority they do now from the Village Police, Sheriff and State Police as needed. What will most likely suffer under this plan will be the response time for non-emergency calls within the Village limits. While response time will diminish, the Committee received assurance that all calls will still receive a response, regardless of the nature of the call. The Committee also believes that some calls in the Town Outside of Village may receive a slightly faster response time than residents in those areas currently enjoy.

Under a townwide police department, the current employees of the Village police department will be given preferential hiring treatment to continue as employees of the Town servicing the new district. This will occur in accordance with civil service provisions that each competitive employee must be given preference when a service is transferred to a successor employer. In this case, the successor employer will be the Town once the new department is established.

It is the intent of the Committee that police services maintain as much continuity as possible during any transition. While law stipulates that the Town may establish the terms and conditions of the compensation packages and work rules for the new Town positions, Taylor Law also applies principles that will guide the process. Under the Taylor Law, it is likely that the current Council 82, Local 195F ("Council 82") Seneca Falls Police Benevolent Association will have to be recognized for bargaining purposes with the Town. Council 82 will negotiate terms for compensation that reflect the needs of the employees it represents. Thus, while initial

terms and conditions will be set, it is highly likely that a contract very similar to the one already in place will be established to service the new department very soon after it is established.⁷

Special Note: *It is important for Village residents to know that as of the writing of this report, the Town Board has not agreed to implement a Town police department. The Committee believes that it was charged to develop a plan that was in the best interest of the community to help maintain continuity in the services that are provided and lower taxes. To that end, a majority of the Committee is convinced that the Townwide police department best accomplishes that goal. However, there are no guarantees that this element of the Plan will be implemented as proposed.*

COST AND TAX IMPACT

Currently the cost to provide police services in the Village of Seneca Falls is approximately \$6.43/\$1000 for each property tax payer.⁸ Under a dissolved entity, it is estimated that this entire cost would transfer to the townwide general fund and become a taxable burden of all town tax payers. The cost to provide police services in a newly established Town police department would be part of the final town tax rate that is computed once all the services have been accounted for in the final budget. This obviously represents a significant cost shift that benefits Village residents, while current Town Outside of Village residents will see cost increases due to the transfer of these services.

ALTERNATIVES

The Committee does not foresee any alternatives to dissolution for police services. Should the Village not dissolve, the Committee has determined it is the intent of the Village residents that the current police service continues without interruption.

FIRE

CURRENT SERVICES

The Village of Seneca Falls currently provides fire and emergency services through the Seneca Falls Fire Department (SFFD). The current operation consists of 19 firemen who receive modest stipends with an additional 7 firemen servicing in some administrative or leadership capacity (also receiving stipends). The SFFD currently provides coverage for the Village of Seneca Falls and an area in the Town of Seneca Falls that extends North of the Village to the Town border, South of the Village to the Town border and just to the west of the Village between the Village border and Route 414. The eastern part of the Town is covered by the Bridgeport Fire District, and the extreme western corridor of the Town is covered by the Waterloo Fire Department.

The Town of Seneca Falls provides protection for residents outside of the Village and Bridgeport Fire District through a fire protection district. Three fire companies receive \$39,500 each to provide protection in areas outside of the Village and Bridgeport Fire District. The three

⁷ A more detailed explanation of this transition can be referenced in a letter to the Village Board from the Village attorney's dated October 5, 2009. A copy can be found on the website www.cgr.org/senecafalls.

⁸ \$6.43/\$1000 is approximately \$1.336 Million dollars for police services.

companies are SFFD, Red Jacket and Waterloo. Residents inside the fire protection district pay a tax of \$1.18/\$1000 for the \$118,500 cost of coverage.

PROPOSED CHANGES

If the Village were to dissolve, the Committee proposes that the SFFD will merge with the Red Jacket Fire Department. Preliminary discussions with both the SFFD and the Red Jacket firemen, as well as the Bridgeport Fire District Commissioners indicate willingness to pursue this action. A merged fire department could maintain two distinct companies and thus the current fire hall in the Village of Seneca Falls would not have to change. In addition, a merged department could provide coverage to the entire Town and thus eliminate the need to contract with Waterloo Fire Department for coverage of the extreme western corridor of the Town. The Village would be absorbed into the Bridgeport Fire District.

The Town Board of Seneca Falls would then take action to abolish its current fire protection district. Simultaneously, the Bridgeport Fire District Commissioners would be responsible for voting to allow the borders of their fire district to expand. The area currently within the fire protection district (all areas outside of the Bridgeport Fire District but within the Town of Seneca Falls – excluding the current Village) would then be absorbed by the Bridgeport Fire District creating an expanded Fire District covering the entire Town. The district would be overseen initially by the same commissioners who oversee the Bridgeport Fire District. However, as terms expire, new commissioners could be elected from other areas of the Town to broaden representation on the board of commissioners. The entire district would be serviced by one fire department operating with two companies out of both current fire halls. The contract with the Village of Waterloo Fire Department would be terminated.

COST & TAX IMPACT

The cost for the services provided by the SFFD total \$115,000 to Village residents. However, this does not include the cost for the debt service on the new fire truck which was reported as close to \$48,000 in the most recent budget. This \$163,000 combined cost is offset by \$39,500 received from the Town of Seneca Falls to pay for the coverage provided in the Town Outside of the Village by the SFFD. Thus, the current impact to Village residents is based upon the net amount of the cost which totals approximately \$123,500. This translates into a tax impact of approximately \$.59/\$1000.

Currently, Bridgeport Fire District has a budget of approximately \$201,000. Thus, under the proposed plan of expanding the Bridgeport Fire District, the combined cost for the operation would total nearly \$364,500. That cost would be spread across the entire Town since the Fire District would encompass the boundaries of the entire Town. The tax impact would \$.97/\$1000.

A significant benefit in this option is the savings for those inside the Bridgeport Fire District and those inside the Town fire protection district. Currently, taxpayers pay \$1.99/\$1000 for fire protection if they live inside the Bridgeport Fire District. Thus, they would experience a little over a \$1.00/\$1000 savings under dissolution. Residents in the Town fire protection district would experience a decrease of around \$.20/\$1000 for fire protection. Current Village

residents would experience a \$.38/\$1000 net increase for fire protection within their community.

ALTERNATIVES

Since a fire district cannot enfold a village, expanding the fire district to encompass the entire Town is not a viable option unless the Village dissolves. In the absence of dissolution, however, it may be possible to reconsider the need to utilize the services of the Waterloo Fire Department. Presently the Town pays Waterloo \$39,500 for coverage of the extreme western corridor of the Town of Seneca Falls, mostly encompassing areas along Route 414 and west to the Town boundary. The SFFD has expressed confidence that they could cover that same area. It may be possible to pay SFFD less than the \$39,500 currently paid to Waterloo and benefit both the Town and Village. The Village could receive additional revenue and the Town Outside of Village residents would pay a slightly smaller tax for the current fire protection district.

An additional option may be to more carefully analyze the coverage provided by the fire departments within the Town fire protection district. Currently, the Town pays SFFD, Red Jacket and Waterloo the same amount (\$39,500) for coverage of the fire protection district. However, the areas that are being covered and the responsibility of each company are significantly different. A more careful analysis of coverage areas, structures that are being covered, and equipment and manpower that are available could yield payments that are different from the current levels built into the agreements. This may yield additional revenue for the SFFD while it could yield less revenue for Red Jacket and Waterloo.

DEPARTMENT OF PUBLIC WORKS

WATER & SEWER

The Village Department of Public Works currently offers services for the maintenance of Village streets, the provision of water and sewer services, and storm sewer maintenance. This section will deal specifically with the water and sewer portion of these services.

CURRENT SERVICES

The Village of Seneca Falls water and sewer departments operate the water and wastewater treatment plants which service six areas in the Village and Town of Seneca Falls. These six areas are:

1. Village of Seneca Falls
2. Village of Seneca Falls Permissive Service Area
3. Town of Seneca Falls North and South Water District
4. West Seneca Falls Water and Sewer Districts
5. Bridgeport Sewer District
6. Cayuga Lake Water District #3

The Department is staffed with the following personnel:

- Superintendent (.9FTE)
- Deputy Superintendent (.5FTE)

- 4 FTE Water/Sewer Maintenance Employees
- 4 FTE Treatment Plant Operators
- .75 FTE (PT) Treatment Plant Operator (Vacant)
- 1 FTE Maintenance mechanic
- 2.2 FTE Administrative Support

The Superintendent and Deputy Superintendent also oversee the street department⁹. The water and sewer departments are completely funded by the water and sewer fees paid by users of the system. The budget is self contained and adds nothing to the village general fund. Therefore, there is no tax burden associated with the department. All water or sewer debts are being paid by the users of the system through the collection of the user fees.

The water and sewer department have equipment that is unique from the remainder of the Village DPW. It is understood that because of the nature of the operation, there is crossover in the use of that equipment for either streets and maintenance work, and personnel also shift to provide additional support as needed.

PROPOSED CHANGES

In the event of dissolution, the Town will assume ownership of the water and sewer departments and the six water and sewer districts.

All water and sewer personnel will transfer and maintain their jobs with the following exceptions:

- A currently vacant .75 FTE plant operator position¹⁰ would be eliminated.
- The Superintendent of Public Works position would become a full time position split evenly between the water and sewer department.
- The Deputy Superintendent position would become a full time position split evenly between water and sewer and would assume some plant operation responsibilities.

The combined impact on FTE's to the water and sewer funds results in a .15 reduction. This involves adding the Superintendent's .1 FTE, adding the Deputy Superintendent's .5 FTE, and eliminating the .75 FTE part time plant operator position. The transfer of personnel in this manner would involve a total cost increase of less than \$11,000 per department (water and sewer). Proceeding in this manner will insure institutional knowledge and current certifications are continued. All equipment, property and assets associated with the water and sewer department would also transfer to the town.

This transfer would be at no additional cost to the town general fund since its budget would continue to be self contained. The department would continue to be funded by user fees

⁹ The balance of the FTE's for each of these supervisory positions are found in the general fund under Transportation.

¹⁰ This position is split evenly between the water and sewer departments.

charged to the water and sewer users. The transfer would not increase the work load on the department since it is currently servicing the same customer base. The town would continue to use the present village water and sewer codes, which include the continuation of the Water and Sewer Commission.

COST & TAX IMPACT

As noted above, in the event of dissolution the possible cost increase to both the water and sewer fund is approximately \$11,000 per fund. During the transition period, after the dissolution vote but prior to official dissolution of the Village, the town will use the time to review the water and sewer rates to develop a new rate structure for all users. The bonds and debt will continue to be paid for by the users. It is anticipated that water and sewer rates could be equalized as part of this process. In the interim, it is anticipated that rates will not change.

ALTERNATIVES

There are no alternatives for water and sewer should the Village not dissolve. Since the Water & Sewer Commission will be analyzing the current rates in the very near future regardless of dissolution, all residents should anticipate a modest rate increase to cover the increasing costs of operating and maintaining the two systems. As part of this process, the commission will explore the impact of equalizing rates on those inside the Village as well as those outside of the Village.

TRANSPORTATION

This section will explore the impact on DPW services provided through the Village general fund. Specifically this refers to transportation services such as snow plowing and refuse pickup as well as street maintenance services.

CURRENT SERVICES

There are seven full time employees or MEO's (Mechanical Equipment Operator) in the general fund line items containing costs for street maintenance. This count does not include administration (such as Superintendent and Deputy Superintendent already dealt with under the section on water and sewer). Of the seven full-time employees, six are assigned to street maintenance and one is assigned to refuse/garbage. There are also some seasonal employees hired per diem mainly during the summer.

The MEO duties include:

- Garbage collection
- Delivery and repair of garbage totes
- Bulky rubbish collection
- Brush collection
- Storm sewer maintenance
- Street sweeping
- Heavy equipment truck maintenance

- Cemetery maintenance
- Parks maintenance
- Paving of Village streets
- Tree removal, new tree planting, trimming
- Plumbing, carpentry, roofing, electrical repairs to all Village owned property
- Snow removal, plowing, salting including parking lots, bridges, sidewalks, crosswalks, etc.
- Installation and maintenance of all decorative poles in the downtown lighting district
- Christmas lighting, decorations throughout downtown and parks

The employees are represented through Council 66, Local 932 (a union representing public works employees) which negotiates compensation, benefits and work rules on their behalf. The current collective bargaining agreement will expire on May 31, 2011 at which time a new agreement would have to be negotiated or the terms of the current agreement would continue until a new agreement was reached. If the Village dissolves, the agreement and/or terms of employment in place at the time of dissolution will terminate with the Village.

PROPOSED CHANGES

If the Village dissolves, five of the seven MEOs will transfer directly over to the Town. One of these positions will remain dedicated to the refuse collection service while four of the positions will remain dedicated to street maintenance type functions. In addition to the loss of two MEO's, the Town will also not hire one part-time custodian.

All citizens in the Town will receive their current refuse removal service – weekly pickup – either from the former in-house Village system or from the Town's contracted service. At the time the Town's contract for refuse removal expires, a re-evaluation of the two services will occur with consideration given to merging the operation under one townwide refuse service provided by the Town Highway Department using the model currently followed in the Village. There will be no disruption in refuse collection service.

Please refer to the section discussing police that outlines the impact on a union during dissolution. The primary difference between Council 66 and Council 82 is that employees represented under Council 66 are "not" classified as competitive according to civil service. Thus, no Village public works employee is guaranteed employment within the Town Highway Department. To the extent possible, the Town will seek to hire the same personnel in order to continue providing the same level of service with the institutional knowledge offered by the existing personnel. Similar to police, Council 66 will likely have to be recognized as the collective bargaining unit responsible for negotiating a new deal with the Town for compensation and benefits as well as stipulations about work rules and conditions. Also similar to the transition with police, the town may set initial terms and conditions of employment prior to negotiation with the union representation.

The other assets of the Village include the Public Works garage, the salt barn, and numerous trucks and specialized vehicles. These will become the property of the Town of Seneca Falls.

The citizens of the entire Town of Seneca Falls will receive benefit of these assets, either as utilized or from the sale of surplus. The transfer of these assets from the Village to the Town will not involve cash payments. Items sold as surplus will be sold by public auction, and therefore the liquidated value cannot be reliably determined. A comprehensive list of property, equipment and assets associated with the Village DPW can be found in Appendix D.

COST & TAX IMPACT

In sum, salary costs in the general fund for full time transportation employees total approximately \$403,000. The salary cost savings for these position changes (2 MEO's and the part-time custodian) will be approximately \$110,000. This translates into a savings of \$.53/\$1,000 for every Village taxpayer. In addition, as described earlier in the section on water and sewer, the cost for the current Superintendent and Deputy Superintendent will be transferred to the water and sewer funds completely. Currently, that involves \$43,905 in salary costs that will transfer to the water and sewer fund. This represents a savings for the general fund and will be factored into the user fees for the water and sewer fund. The changes in cost for the water and sewer fund are discussed separately under the previous section on water and sewer.

Storm sewers will become part of the Town's storm sewer system. The estimated \$18,250 that currently exists in the Village budget for repairs and materials will be an addition to the Town's general budget.

Parks will transfer to the Town. The increased expense for the Town will approximate the \$26,240 for seasonal personnel (16 weeks at 40 hours/week) and \$34,300 for other maintenance expense. The total of \$60,540 would be an addition to the Town's general budget.

Cemeteries will transfer to the Town. The maintenance expense would approximate the Village budget at \$21,120 for seasonal personnel and \$14,500 of other maintenance expense. The total of \$35,620 would be an addition to the Town's general budget.¹¹

A special district will be formed to pay for street lighting using the former Village boundaries. The cost of maintaining the lights, approximately \$180,000, will be apportioned to those served by the lights based on assessed valuation of property. This would result in a charge to former Village tax parcels of approximately \$.86/\$1,000 of assessed value.

The Village cost to provide refuse removal service is approximately \$91,000 or \$40.00 per unit annually. The Town provides the same service via a special contract to those outside the Village for approximately \$99,000 or \$116 per unit annually. Taxpayers outside the Village will see a reduction of \$116 annually because the cost for the contract will be absorbed into the Town

¹¹ Both parks and cemeteries will consume some hours from the full time staff prior to the hiring of seasonal employees.

general budget along with the cost for the current Village operation. There will not be a separate district or corresponding user fee assessed for refuse collection. Both costs will be factored into the new townwide general tax.

Other street maintenance costs in the Village budget total \$212,800, which includes the capital investment to maintain the infrastructure. Therefore, the increase to the Town budget for street maintenance, net of personnel costs, is estimated to be \$212,800. State aid (CHIPS) that has been received by the Village in past years would continue to be received by the Town at the same rate.

ALTERNATIVES

If the Village does not dissolve, there are many alternative options for highway services that should be considered by the Village and Town. The options include shared services and/or consolidation of services.

1. The Village could operate a townwide refuse pickup service. A preliminary estimate of the additional cost for this service is approximately \$85,000 which includes one new full time position plus benefits, equipment and capital costs, and operational costs. The Village could utilize the additional garbage truck currently set aside as a backup. Capital replacement costs are built into the cost for service, but a likely expense of some fund balance may have to be utilized to help defray the cost for a new fully-automated truck.

Since the Village could charge the Town for this service, the Village would break-even on this operation. However, since the Town currently pays \$99,000, residents outside the Village stand to save \$14,000 or \$16.50 per household.

2. The Town could assume the Village refuse operation. Assuming a combined cost of \$91,000 in the village and \$85,000 (Per estimates in #1 above) for the Town Outside of Village, the cost would total \$176,000. Implementation of the plan would follow the same outline as in item #1 above. The cost could be levied through the Town general fund and thus save everyone through no user charge or town tax.
 - a. This option would save Town Outside Village residents \$116/household
 - b. This option would save Village residents approximately \$.437/\$1000 of Village tax (\$43.70 per \$100,000 house)
3. The Village and Town highway operations could merge under leadership of the Town Highway Department. This would involve transferring employees as prescribed earlier under the section on Water and Sewer and Transportation. Village costs excluding street lighting and employee benefits are approximately \$824,000 in the Village general fund. This represents \$3.969/\$1000 of Village tax.

If the Town were to absorb this service, the cost for salaries and operational expenses could be approximately \$681,000 due to the loss of 2 MEO's and the transfer of function for the DPW Superintendent and Deputy Superintendent to the water and sewer funds.

Since the Town general budget could not likely absorb this cost without a small town tax, it is likely that all town residents would be charged a small town tax of \$1.90/\$1000. Town Outside of Village residents would incur the new town tax of \$1.90/\$1000. While Village residents would also incur the same tax, they would be saving the \$3.969/\$1000 referenced earlier thus meaning a net overall savings for Village residents of \$2.069/\$1000 (\$206.90 per house assessed at \$100,000).¹²

OTHER ALTERNATIVES TO DISSOLUTION

Several other options are available to the community in the event that dissolution does not materialize. Some of these options were reviewed in previous studies, but they are mentioned here since they remain unrealized.

- The Committee has done some preliminary work to estimate sections in the Town budget where spending occurs that is largely discretionary. In this case, discretionary spending is defined as spending that is not mandatory and could be reallocated to other projects. If discretionary spending was reallocated, the Town could apply it to help with village infrastructure projects, or underwrite the cost of street maintenance or snow plowing.
 - Alternatively, the Town could send discretionary money to the County to lower all town residents' county taxes. While it is hard to estimate the impact this would have, slightly more than \$400,000 could reduce County taxes for Town of Seneca Falls residents by around \$.25/\$1000 per household.
- The two communities each have separate code enforcement functions. While the two functions serve unique purposes due to the difference in codes that exist between the Town and Village, the manner and approach to enforcement of the codes remains largely the same. The expertise necessary to perform the job successfully does not rest on being separate and distinct in each community. The expertise rests on knowledge of the process and codes that exist in each community. The two communities could combine the code enforcement function at the town level and thus take advantage of the town resources available to underwrite this cost.
 - One approach to this process would be to have the Town equalize salaries for two part-time (.5) FTE's at \$16,000 each in the Town general fund¹³.
 - The impact to the Town would be the addition of \$16,550.
 - The total cost for salaries would be \$32,000.

¹² The estimates referenced in this section for the town tax were calculated in the context of the Town's long range financial plan.

¹³ Note that the cost for the two positions in the Dissolution Plan was \$24,000 per position. The difference is because under dissolution, there was provision for the possibility of turning the two positions into one full-time position after the transition occurred. The Committee wanted to account for the possible cost of a full-time position (\$48,000 including benefits) in the Dissolution Plan in order to be conservative with tax impact estimates. Under a shared service option, the transition could occur with only part-time employees.

- The total cost of this townwide operation would be approximately \$38,200.
 - This transition would save the Village \$17,700.
 - Previously an attempt to merge this function at the Town level was unsuccessful due to a concern about representation for Village concerns and the ability to hold the Town position accountable for enforcement of the Village codes. This is likely to remain an ongoing concern but does not represent an insurmountable obstacle to achieving this efficiency.
- The Town could operate the Visitor Center for the current Village cost of approximately \$55,000. No change in personnel would be required. The Village is currently obligated to maintain the Visitor Center through 2013. Savings to Village residents would be approximately \$.265/\$1000 (\$26.50 per \$100,000 house) provided the operation was absorbed into the townwide general fund.
- If the Town pursues building a new municipal facility, every effort should be made to build a facility that will accommodate both Town and Village operations. This would include operational space for the Town court, the police department, assessment, water and sewer operations, and other Town and Village administrative responsibilities.
 - While savings would not be significant, some savings would materialize through operating costs such as heat, lights etc.
 - A combined space would benefit all Town residents as there would be one place where residents could go to conduct all of their municipal affairs (i.e. Paying taxes, obtaining building permits, secure information on assessment).
 - Since the current police department has outgrown its facility and its amenities are outdated and not useful, a new facility could be designed to address the current needs of the police department.
 - The current Village Hall has value and could be sold for profit to help either pay down Village debt or contribute to other operational needs.
- As mentioned earlier in this report, volunteers are becoming increasingly scarce and it is increasingly difficult to fill vacancies on boards that are required in the Village and Town. All volunteer boards could be merged into unified boards serving both municipalities as applicable (E.g. one Planning Board, one ZBA).
- Another option that could be pursued by the Town and Village is that of transitioning the two communities into one with co-terminous boundaries. This would likely mean that the Village would annex the portion of the Town outside the Village to extend the Village borders to be equivalent to the Town. Since the two communities would share a boundary, one layer of government could be eliminated. However, that one layer of government would be responsible for both legal entities. Voters would decide on whether to exist principally as a Town or a Village, and once determined, would elect

one board to govern both. The one board would be responsible to conduct business both as a village board and a town board.

Currently in New York State, there are only 5 coterminous relationships among the 932 existing towns and 554 villages that are recorded. The locations are Mount Kisco, Harrison and Scarsdale in Westchester County, Green Island in Albany County, and East Rochester in Monroe County. Green Island formed its relationship in the 19th century and Scarsdale was formed in the early 20th century. East Rochester was the most recent to transition to this status in the early 1980's.

The simplest definition is that a coterminous town-village is a partially consolidated municipality with shared borders with each entity retaining its identity and governmental authority. Based upon how this status is achieved, the possibility exists for the town-village to have a single governing board and share key personnel (i.e. operate as one unit of government) thus reducing the necessity for duplicate positions within the same geographic area. Provisions are made within the existing law that allow for the consolidated entity to receive similar revenues through their authority to tax under their respective statutes (i.e. Village and Town Law), but some limitations exist.

There are currently 4 methods by which a town and village can achieve co-terminous status, and each has its merits and drawbacks.

1. One method is for a new village to be incorporated using the exact same boundaries for the existing town. In order for this to be feasible, the existing town must have no other villages within its territory and would have to comply with the other provisions found in Village Law Article 2-200. As a point of reference, the co-terminous municipalities of Harrison and Scarsdale were both created with this method. In fact, Scarsdale was formed in this manner to help protect its town boundaries from being annexed by the neighboring community of White Plains. The townspeople of Scarsdale realized that while their town could be annexed by an act of the State Legislature, a village could not be annexed without a formal vote of the people. Even after incorporation as a town, it took another 15 years to fully consolidate their government structures.
2. Another method and similar to the previous is to create a new town sharing the borders of an existing village. In order for this to happen, a town would have to submit a petition under Article 5 of the Town Law, calling for the division of the existing town into two towns, one of which would share the boundaries of an existing village. The process for achieving status as a new town within a town can be very rigorous. Filing an Article 5 petition starts with obtaining signatures inclusive of 5% 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 not less than 25 in a second class town. The petition then goes to the County legislative body which must hold a public hearing and then make a determination whether to grant the petition. The petition must receive 2/3 of

the vote from the county legislative body. Once approved, there must then be a referendum on the division of the town at which all registered town voters (including residents of the village) would be eligible to vote. The Town-Villages of East Rochester and Mount Kisco were formed in this manner. Specifically and uniquely to both, *two* existing towns were split to form the new town concurrent with the village.

3. A third method for forming a coterminous relationship is to have the State Legislature adopt a special act creating the town-village entity. This process starts with each existing local government that is requesting the change to submit a “home rule request” to the Legislature to enact the bill. Using this approach, the new act would delineate new boundaries for the new municipality, and other provisions would be set forth regarding governmental administration, disposition of real property, and other assets and obligations of the existing municipalities. As a result of this process, the new boundaries could follow those of an existing town or village or be carved out to cover a new boundary line. A formal referendum is not required using this approach, but typically the State Legislature would condition the formation upon approval from the voters. The town and Village of Green Island were both formed under separate acts of the legislature according to this method.
4. A final method for generating a coterminous town-village is for a local village to annex the territory adjacent to it within a town provided that no other villages exist within the town. Villages are afforded this opportunity according to Article 17 of the General Municipal Law. Essentially, the village would expand its boundaries to be coterminous with the town. In order for this procedure to be formally adopted, it requires formal votes of the town and village governing boards, plus approval by the voters at a referendum held in the outlying territory which is to be annexed. It should be noted that within New York State, this method has never been utilized to form a coterminous relationship.

The most obvious reason for not employing method #4 is that under this procedure, the newly formed coterminous entity would not be subject to Article 17 of the Village Law. This article contains detailed provisions for alteration of boundaries, election of officers, their powers and duties, bonds and other indebtedness, assessments, and the administration of improvement districts. *Article 17 of the Village Law pertains only to the formation of a **new** village or town.* Thus, the potential benefits from annexation in regards to shared government are effectively nullified as there would continue to be separate governing bodies over both the town and village. In all other cases above, the mere act of becoming coterminous affords the rights to consolidate governing structures according to Article 17 of the Village Law.

For instance, if a new town is created with the same boundaries as an existing village, Article 17 of the Village Law requires that a referendum be held to determine whether the voters wish the local government to operate principally as a village or town (this would apply in the case of method #2 above). After the election, there will be one governing structure with the members holding office as both the town board and village trustees and functioning primarily according to the choice of the voters. Similarly, when a new village is incorporated (option #1 above), the town board may submit a proposition to the voters as to whether they wish the village board of trustees to function also as the town board. If the proposition is turned down, then there will continue to be separate town and village boards even while they maintain coterminous status.

Of course there are several other considerations to make before moving towards a coterminous relationship. The first and primary consideration is the extent to which an existing relationship already exists between the two entities. To the extent that a good relationship exists between a town and village, the process of consolidation and sharing of services will be smoother and readily received by the general voting public within the area. In addition, since co-terminous status inherently involves eliminating duplicate positions within the governing structures, good relationships will allow for a smooth transition of existing personnel should there be a need to let people go.

Certainly worthy of consideration is the impact upon local school districts under a coterminous relationship. Article 17 of the Village Law clearly states that the creation of a coterminous town-village does not affect the existence or boundaries of any school district or change the levy of collection of taxes for any school district. Similarly, the jurisdiction of existing town and village courts must be extended to cover any judicial actions pending at the time of creation of the new municipality.¹⁴

Another primary consideration in transitioning to coterminous status is in regards to revenue and the impact on the bottom line.

- In regards to Federal Aid, the newly formed co-terminous entity would receive aid only as one government, in this case the principal government as voted by the people at referendum or proposition. As the Town and Village do not presently receive significant federal aid, the impact of this provision would be minimal.
- In regards to State Aid, the town-village will continue to receive aid according to their status as both a town and a village. Availability of the AIM incentive is entirely unknown as the State would have to render a determination on whether co-terminous status constituted full consolidation as defined for the provision of AIM incentive dollars.

¹⁴ <http://www.dos.state.ny.cnsi/coterm.html> "Legal Memorandum LG07 – What is a Coterminous Town-Village?"

- In regards to the Consolidated Local Street and Highway Improvement Program, the coterminous town and village will receive aid as a town or village depending on which form of government had been chosen the predominant form. However, there would be no loss in overall revenue.
- Other forms of state aid (i.e. Exempt Railroad Property, Programs for the aging and/or youth) would be subject to the same legal provisions regardless of co-terminous status, but may impact the bottom line depending on how many people are represented in each unit of government.
- All forms of taxation available to both the town and village remain at their disposal under the co-terminous relationship.

As expressed by local leaders of the current coterminous town-villages, another consideration for transitioning is the overall level of services being provided and the tax base available to underwrite that level of service. One of the primary advantages of becoming co-terminous is the independence it creates for the new entity in relation to working with multiple governing structures. However, this advantage is tempered by the fact that within some separate towns and villages are arrangements for shared services that are more cost effective. For instance, East Rochester now pays for all of its own services which in practice is more expensive than being able to purchase some of those services (i.e. Snow Removal) from another local government (i.e. a town). In addition, East Rochester also deals with a small tax base that compounds the impact of not buying cheaper services from other local governments. While East Rochester may be unique in relation to this tax base issue, it is none-the-less something to consider over the long-term even if in the short term it might make sense to gain independence and remove a layer of government.

Not lost in any transition to becoming co-terminous is the impact on existing water and sewer districts or arrangements, fire and fire protection districts and any other improvement districts affecting the towns and villages considering a transition. The most recent transition to co-terminous status, that of East Rochester, did not have any impact on water and sewer arrangements as the Village did not have any districts and was already maintaining its own sewer and pumping and selling its own water. The full impact of a transition would have to be studied by each entity where water, sewer, and fire were part of the operation of a village or town. As with the other considerations, these would be part of public referendums and subject to town and village board review.

The primary advantage to a coterminous town and village is being able to have one governing structure. Officially, the functions of the town government are to 1.) Supervise elections, 2.) Assess land and buildings, 3.) Collect taxes, and 4.) Issue licenses. In reality, these functions can all be handled by the village personnel hired to function under the village banner, depending on the vote of the residents of the newly formed entity. The provision available to towns and villages to be coterminous should be

considered as a primary means of eliminating duplicate governing structures while affording the rights and privileges that go with being an incorporated village.

DISPOSITION OF PROPERTY AND ASSETS

In the event of dissolution of the Village, all Village property and assets will revert to the Town. Duplicate equipment will be sold at auction with the proceeds applied against Village debt. Unnecessary Village property or assets will be sold at market value and the proceeds from any sale will be used to apply against Village debt. A listing of Village owned property as well as equipment and other assets associated with the Village DPW are included as items in Appendix D.

VILLAGE DEBT

Currently the Village has three outstanding bonds associated with the general fund totaling \$1.905 million. The three bonds are:

- Boston/Porter/Mynderse infrastructure repair project - \$800,000 outstanding as of 5/31/2010. This bond is not callable and will be paid off in 2023.
- Rumseyville Drainage Project - \$655,000 outstanding as of 5/31/2010. This bond is callable and could be paid off early in 2011 prior to dissolution of the Village. If it is not paid off early, it will mature in 2026.
- Fire Truck - \$450,000 outstanding as of 5/31/2010. This bond is not callable and will mature in 2028.

Should the Village dissolve, the debt associated with the fire truck will transition into the newly expanded fire district. Thus, the cost for the debt service on this vehicle will be paid by all taxpayers in the fire district. This amount is factored into the fire district tax rate previously discussed in the Fire section of this report.

Since the bond associated with the Rumseyville Drainage Project is callable¹⁵, the Village will plan to apply fund balance and proceeds from the sale of property and assets to pay down this callable bond. It is undetermined at this time how much fund balance will be applied when the Village dissolves, but any remaining principle will simply be joined to the other bond and become chargeable in the form of a property tax through a special debt district for former Village residents.

The Boston/Porter bond is not callable and will thus be transitioned into a debt district levied against the former Village residents. Any proceeds from the sale of equipment, property or

¹⁵ A callable bond means that the Village has the opportunity to pay the bond off early. Some bonds are deliberately offered as “non-callable” meaning the bond issuer prefers the full amount of interest be paid over the life of the bond.

assets that exceed the value of the outstanding callable bond (Rumseyville) will be set aside to help pay for the debt service payments associated with the Boston/Porter bond.

A special debt service district of former Village residents that consisted of both the Rumseyville and Boston/Porter bonds would cost Village taxpayers approximately \$.77/\$1000. Any means used to pay down the bond principle would lower this tax burden.

VILLAGE LAWS & AGREEMENTS

Village Law Article 19, Section 1910 provides guidelines for how to transition local codes and laws in the event of Village dissolution. Specifically the law stipulates:

- 1) Unless the plan shall provide otherwise, all local laws, ordinances, rules or regulations of the village in effect on the date of the dissolution of the village, including but not limited to zoning ordinances shall remain in effect for a period of two years following dissolution, as if same had been duly adopted by the town board and shall be enforced by the town within the limits of the dissolved village, except that the town board shall have the power at any time to amend or repeal such local laws, ordinances, rules or regulations in the manner as other local laws, ordinances, rules or regulations of the town.
- 2) If the village has a zoning board of appeals, or a planning board, or both, and the town does not, then upon dissolution the town board shall act in place of such board or boards until the town board shall have appointed such board or boards for the town in accordance with the provisions of the town law. Such appointments may be made prior to dissolution, to become effective upon the effective date of dissolution.

The Committee reviewed the local laws of both the Village and Town at a very high level. While there are some laws that are unique to each, there are no laws that appear to conflict. The Village laws will be enforced for a minimum of two full years after dissolution. During that time, the Town and Village will work towards unifying the laws into one combined code book. To the extent possible, the Town will adopt all the current Village laws, ordinances, rules or regulations and will continue to enforce those laws within the limits of the former Village.

In addition to the review of local laws and ordinances, the Committee also reviewed many of the agreements that the current Village has enacted. With the help of the Village attorneys, it was determined that there are no agreements currently in place in the Village that would be problematic in the event of dissolution. Most of the agreements would simply transfer or “revert” to the Town. Agreements between the Town and Village would terminate. Agreements between the Village and other third parties would be enforceable by the Town until such agreements could be renewed by the Town.

RETIRED EMPLOYEES

Obligations to former Village employees or their surviving spouses will not be affected by dissolution. The Town of Seneca Falls will continue to provide health insurance to former Village employees in the same manner as is currently happening within the Village.

RECURRING OBLIGATIONS

Currently the Village has no recurring obligations that should be considered as part of this dissolution plan.

CHANGES IN REVENUE

Upon dissolution, three state sources of Village revenue—state aid, Consolidated Highway Improvement Program (CHIPS) funding, and the mortgage tax—would become Town revenues as would State Tax Relief (STAR) revenues as described below. The Utility Gross Receipts and any Telephone Commissions now received by the Village would not be received by the Town if the Village dissolved. Revenue generated from the Seneca Meadows Landfill will continue and benefit the entire Town.

State Aid – Revenue Sharing (AIM): Section 54 of the state finance law outlines the state revenue sharing program. Subdivision 10 details the program known as Aid and Incentives for Municipalities (AIM) which replaced in 2006 the previous approach to revenue sharing in the case of dissolution or consolidation. The current provision (AIM) allows the remaining municipality to receive the full amount of aid that the dissolved entity received. Thus, the remaining entity receives the combined total in state aid that both municipalities were receiving separately. In order to encourage local municipalities to consolidate, a further provision will increase in perpetuity the combined state aid that they receive by 15% of the most recent combined tax levies¹⁶. Based upon the 2009 Village and Town tax levies, the Town of Seneca Falls would be eligible to receive an increase of \$506,000 in additional aid.

The Committee clearly recognizes that this money is an annual appropriation of the New York State Legislature and as such is subject to the same budget constraints that face the rest of the New York State budget. With that in mind, it is important for residents to consider that based upon current assessed values in the community, the value of the AIM incentive is equivalent to approximately \$1.33/\$1000 in a townwide tax rate. Should the AIM incentive not materialize as the Committee is projecting due to cuts in the New York State budget, the townwide tax rate that has been projected could increase by as much as \$1.33/\$1000.

The Committee factored the possible loss of AIM into all financial and tax impact deliberations. However, the Committee also factored in that State leaders remain committed to eliminating layers of government across the State as a means of addressing New York's status as a high tax state. The grant that funds this study is part of the broader commitment by New York State to encourage tax payers to examine their local governments for efficiency and effectiveness. While all budget items, including state aid, will be reviewed in future state budget cycles, the AIM incentive remains a significant tool for state leaders to encourage consolidation of local governments.

¹⁶ The tax levies used for this calculation include levies from the 2009 Town A, B, DA, DB funds and the 2009-10 Village General Fund.

CHIPS: The Town of Seneca Falls will receive no less in CHIPS funding than the Village and Town would have received in total had the dissolution not occurred. Furthermore, if the Village of Seneca Falls has any CHIPS capital balance on the date that the dissolution becomes effective, the CHIPS capital balance will transfer in total to the Town of Seneca Falls and will be available for any highway-related capital projects that will fall within the jurisdiction of the Town.

State Mortgage Tax: The mortgage tax revenue currently received by the Village of Seneca Falls will go to the Town if the Village dissolves.

Utility Gross Receipts and Telephone Commissions: Under state law these village revenues become town revenues for two years following dissolution of a village, but are discontinued after year two (2009-10 budgeted Village Utility Gross Receipts - \$85,000)¹⁷.

STAR Revenues: Because these revenues are based on parcels, this revenue would become Town revenue if the Village were to dissolve.

LANDFILL REVENUE

The most significant source of non-tax revenue in the community is generated by income from the Seneca Meadows Landfill agreement. Currently the revenue is received entirely by the Town. The revenue has generated significant tension between the Town and Village since the agreement was signed. In particular, Village residents are concerned that none of the revenue is being used to help offset Village taxes. Town leadership accurately conveys that Village residents pay no Town tax and enjoy all of the amenities offered to all Town residents such as access to the local community center and other quality of life activities.

If the Village dissolved, the barrier that exists for using landfill revenue to benefit those inside the Village would be removed. However, the Town Board would still determine who it benefits, how it would be allocated and how it would impact the future. The Committee took these points into account and reviewed the long term financial plan that the Town Board had developed in early 2009. The long term plan projected future townwide tax rates in light of land fill revenue ending and other townwide goals such as building a municipal facility.

In the original plan, landfill revenue is projected to end in 2022. Prior to ending, the Town projected landfill revenue to help pay for a new municipal facility and then to continue building a tax stabilization reserve account to minimize the tax impact on Town residents when the landfill revenue ceased. With these goals, the Town tax rate was projected to be at zero through 2022 and then to begin a modest rise while drawing down the tax stabilization reserve to minimize the tax impact of losing the landfill revenue.

The Committee used the same model that was developed for the Town. Using the projections developed in the budget crosswalk analysis found in Appendix B, the Committee reconfigured the long term financial plan. We determined that with one government, the assumptions made

¹⁷ The Village did not have any Telephone Commission revenue as of 2009-10 budget.

by the Town in their original plan will necessarily have to be reconsidered. For instance, rather than using landfill revenue to help build a municipal facility for cash, a future municipal facility could be bonded and landfill revenue could be reallocated to help with the merged budget.

The long term plan that was developed by the Committee formed the basis for determining the townwide tax rate that is figured into the final tax projections. The tax rate plan assumes modest growth in the rate throughout the life of the landfill revenue but largely leaves the stabilization reserves untouched. At the end of the landfill revenue stream, the stabilization reserve can be drawn down to minimize the impact of the transition to a tax rate based upon no landfill revenue. In addition, the plan does include the increase in AIM the community is eligible for in the event of dissolution.

Regardless of whether the Town adopts the Committees projected long term financial strategy, it will be essential for the Town to review the strategy in light of dissolution and make some changes. There are several different assumptions that play into the strategy, including assumptions about the major service components outlined in other sections of this report. If dissolution materializes and those assumptions become reality, the Town will be better able to strategize for the future.

Complete lists of revenues for the current Village and Town governments, as well as for a merged government have been estimated and are detailed in Appendix B.

BOOKS & RECORDS

Upon dissolution of the Village all its records, books and papers shall be deposited with the Town Clerk and they shall thereafter become part of the Town records.

TAX IMPACT

The tax impacts of all the changes proposed in this plan are summarized in Appendix C in a series of tax impact tables. The source of all the figures is the budget crosswalk exhibited in Appendix B. Tax impact has been determined for each of the different areas of the Town, including the Village, with specific attention paid to the unique costs in each area.

Tax impact has been modeled only for costs associated with the Village and Town, excluding water and sewer rates. As noted previously, water rates are not affected by dissolution as the number of users will not change. Service will remain uninterrupted. Any change in the future water or sewer rates will be due to a review of the rate structure independent of the process or outcome of dissolution.

In addition, tax impact for county and school taxes are not factored into the projections. County and school taxes are not impacted by the process of dissolution in the Dissolution Plan that has been developed by this Committee.

In order to find the impact that applies to you, find the table that outlines where you live in the Town. If you live in the Village, there is a table associated solely with the Village. If you live in

the Town Outside of the Village, there is a general table for you to review. However, if you live in the Town Outside of the Village but live in a special district of some sort (E.g. Kenmor), find the tax table that is labeled for Kenmor.

Each tax impact table has three columns. Once you find your tax table, the first column will reveal your current tax rates. The total tax bill is based upon a house with a taxable assessed value of \$100,000. The second column represents the changes that will occur if dissolution materializes due to the cost savings or cost shifts that happen as a result of the Plan. The third column summarizes the proposed tax rates under a single Town government. Refuse has been itemized separately from the tax rates because it is billed through user charges. That is listed below the estimated tax bill. Adding the estimated tax bill and any user charge for refuse yields the total estimated tax impact of the decision to dissolve the Village.

Average assessed values for Village owned properties are much closer to \$80,000 while average assessed values for properties outside of the Village are closer to \$114,000. The number of \$100,000 was chosen because of the simplicity of the calculation and for easy comparison between Village and Town Outside of Village impact in dissolution. If you know the assessed value of your home, simply divide it by 1000 and then multiply the remaining number by the estimated tax rates to come up with an exact tax impact for your home.

In general, all town residents will see the Town tax rate go from zero to approximately \$4.56/\$1000 in the first year of dissolution. Village residents will see the elimination of the Village tax which is currently \$16.93/\$1000. In addition, the current Town highway tax will jump from zero to \$1.66/\$1000.

The Town tax rate does factor in the extra revenue proposed because of the AIM incentive. The AIM revenue is approximately \$506,000. As a general guide, \$500,000 of cost is equivalent to approximately \$1.33/\$1000 in tax. As previously discussed, the AIM incentive is often viewed as not being guaranteed, particularly in the current fiscal climate of New York State. Thus, if the AIM incentive did not materialize as anticipated, the townwide tax would be \$5.89/\$1000. The Committee included two sets of tables so that taxpayers can view the impact of dissolution with or without the impact of the AIM incentive.

For residents outside of the Village, they will see their current Town Outside of Village taxes eliminated for both the general and highway funds. The costs associated with these will transfer to the townwide funds. Currently there is zero tax associated with the Town Outside of Village general fund and there is a \$.45/\$1000 tax associated with the Town Outside of Village Highway Fund.

Village residents will be subject to the creation of three new districts with associated taxes. The Village will become part of the townwide fire district and thus incur a \$.97/\$1000 tax for participation in that district. A new street lighting district will cost Village residents approximately \$.86/\$1000. And if the full amount of the debt (excluding the fire truck) were to be taxed on Village residents, the impact would be \$.77/\$1000.

For those outside of the Village currently covered in the Town fire protection district, they will see a decrease from \$1.18/\$1000 down to the \$.97/\$1000 by virtue of becoming part of the townwide fire district. Those in the Bridgeport Fire District will see their cost decrease as well from \$1.99/\$1000 down to \$.97/\$1000.

For all residents outside of the Village, their charge for refuse services will decrease by \$116 per household. Other variations for each area in the Town are portrayed on the tax impact tables.

CONCLUSION

The Committee has considered many alternatives to the services and costs that are presented in this Plan. We believe that what we have presented is the best possible Plan should residents in our community vote to dissolve the Village. While this process has been difficult for us and for the entire community, we do believe that we have accomplished our goal. In addition, we believe that we are placing before you, the voter, the necessary information in order to make an informed decision should the opportunity be given to vote on this matter. We appreciate the opportunity to have served you in this capacity.

This Plan will be delivered to the Village Board which will be responsible for determining whether it is indeed in the best interest of Village residents to put this matter to a vote. If they make that determination, they will launch the public referendum process in January of 2010 that will officially place the option for dissolution on the ballot in March of 2010.

APPENDIX

A – DISSOLUTION COMMITTEE

B – BUDGET CROSSWALK

C – TAX IMPACT TABLES

D – VILLAGE PROPERTY LIST AND DPW ASSET LISTS

Appendix A

Village of Seneca Falls Dissolution Study Committee

| | |
|--|--|
| Phillip Dressing – Chairman | Former Village Trustee, Retired Contract Manager, Village Resident |
| Alessandro Martignetti – Vice Chairman | Small Business Owner, Village Resident |
| Menzo Case – Secretary | CEO of Seneca Falls Savings Bank, Town Resident |
| Bernadette Lucchesi | Engineering Information Systems Analyst, Village Resident |
| Ken McConnell | Small Business Owner, Village Resident |
| William McGrimley | Dr. of Chiropractic, Small Business Owner, Village Resident |
| Frank Sinicropi | Retired Manufacturing Engineer, Village Resident |
| Ann Agnello | Human Resources Coordinator, Town Resident |
| Suzanne Sinclair | Seneca County Manager, Village Resident |
| Diana Smith – Advisory Member | Village Mayor, Village Resident |
| Peter Same – Advisory Member | Town Supervisor, Village Resident |
| Connie Sowards – Advisory Member | Village Administrator, Village Resident |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|---|----------------------|-------------------------|-----------------|--------|--------------------|-------|--|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | 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 | | \$3,487,657 | | | \$3,487,657 | | Property Tax is a function of all other revenue and expenses - These are not factored into the final tax projections |
| B1001 | REAL PROPERTY TAXES | | | | | | | |
| DB1001 | REAL PROPERTY TAXES | \$75,478 | | | | \$75,478 | | |
| SF1001 | REAL PROPERTY TAXES | | | | | | | |
| SL1001 | REAL PROPERTY TAXES | \$2,750 | | | | \$2,750 | | |
| SR1001 | REAL PROPERTY TAXES | \$99,085 | | | | \$99,085 | | |
| | TOTAL | \$177,313 | \$3,487,657 | | | \$3,664,970 | | |
| A1081 | OTHER PAYMENTS IN LIEU OF TAXES | \$3,500 | \$54,500 | | | \$58,000 | | |
| DB1081 | OTHER PAYMENTS IN LIEU OF TAXES | | | | | | | |
| | TOTAL | \$3,500 | \$54,500 | | | \$58,000 | | |
| A1090 | INTEREST & PENALTIES ON REAL PROP TAXES | \$5,000 | \$31,000 | | | \$36,000 | | |
| | TOTAL | \$5,000 | \$31,000 | | | \$36,000 | | |
| | Subtotal REAL PROPERTY TAXES & TAX ITEMS | \$185,813 | \$3,573,157 | | | \$3,758,970 | | |
| NON-PROPERTY TAXES | | | | | | | | |
| A1130 | UTILITIES GROSS RECEIPTS TAX | | \$85,000 | \$85,000 | | | | Towns not eligible to receive this revenue |
| | TOTAL | | \$85,000 | \$85,000 | | | | |
| A1170 | FRANCHISES | | \$51,000 | | | \$51,000 | | |
| | TOTAL | | \$51,000 | | | \$51,000 | | |
| | Subtotal NON-PROPERTY TAXES | | \$136,000 | \$85,000 | | \$51,000 | | |
| DEPARTMENTAL INCOME | | | | | | | | |
| General Government | | | | | | | | |
| A1230 | TREASURER FEES | | \$700 | | | \$700 | | |
| | TOTAL | | \$700 | | | \$700 | | |
| A1235 | CHARGES FOR TAX REDEMPTION | | | | | | | |
| | TOTAL | | | | | | | |
| A1255 | CLERK FEES | \$2,000 | \$100 | | | \$2,100 | | |
| | TOTAL | \$2,000 | \$100 | | | \$2,100 | | |
| | Subtotal General Government | \$2,000 | \$800 | | | \$2,800 | | |
| Public Safety | | | | | | | | |
| A1550 | PUBLIC POUND CHARGES, DOG CONTROL FEES | \$1,000 | | | | \$1,000 | | |
| | TOTAL | \$1,000 | | | | \$1,000 | | |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|---|----------------------|-------------------------|-----------|--------|--------------------|---------------|------------------------|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| Health | | | | | | | | |
| A1601 | PUBLIC HEALTH FEES | | | | | | | |
| | TOTAL | | | | | | | |
| A1603 | VITAL STATISTICS FEES | | \$2,000 | | | \$2,500 | \$500.00 | Shift from B to A Fund |
| B1603 | VITAL STATISTICS FEES | \$500 | | | | | -\$500.00 | |
| | TOTAL | \$500 | \$2,000 | | | \$2,500 | | |
| | Subtotal Health | \$500 | \$2,000 | | | \$2,500 | | |
| Transportation | | | | | | | | |
| A1710 | PUBLIC WORKS CHARGES | | \$1,000 | | | \$1,000 | | |
| | TOTAL | | \$1,000 | | | \$1,000 | | |
| | Subtotal DEPARTMENTAL INCOME | \$3,500 | \$3,800 | | | \$7,300 | | |
| CULTURE & RECREATION | | | | | | | | |
| A2001 | PARK AND RECREATIONAL CHARGES | | | | | | | |
| SP2001 | PARK AND RECREATIONAL CHARGES | | | | | | | |
| | TOTAL | | | | | | | |
| A2012 | RECREATIONAL CONCESSIONS | | | | | | | |
| SP2012 | RECREATIONAL CONCESSIONS | \$1,000 | | | | \$1,000 | | |
| | TOTAL | \$1,000 | | | | \$1,000 | | |
| SP2025 | SPECIAL RECREATIONAL FACILITY CHARGES | \$5,750 | | | | \$5,750 | | |
| | TOTAL | \$5,750 | | | | \$5,750 | | |
| SP2089 | OTHER CULTURE & RECREATION INCOME | \$6,000 | | | | \$6,000 | | |
| | TOTAL | \$6,000 | | | | \$6,000 | | |
| | Subtotal CULTURE & RECREATION | \$12,750 | | | | \$12,750 | | |
| HOME & COMMUNITY SERVICES | | | | | | | | |
| A2110 | ZONING FEES | | \$100 | | | \$1,600 | \$1,500.00 | |
| B2110 | ZONING FEES | \$1,500 | | | | | -\$1,500.00 | Shift from B to A Fund |
| | TOTAL | \$1,500 | \$100 | | | \$1,600 | | |
| A2122 | SEWER CHARGES | \$11,338 | | | | \$11,338 | | |
| | TOTAL | \$11,338 | | | | \$11,338 | | |
| A2130 | REFUSE & GARBAGE CHARGES | \$2,600,000 | | | | \$2,705,000 | \$105,000.00 | |
| B2130 | REFUSE & GARBAGE CHARGES | \$105,000 | | | | | -\$105,000.00 | Shift from B to A Fund |
| SR2130 | INCOME - REFUSE | | | | | | | |
| | TOTAL | \$2,705,000 | | | | \$2,705,000 | | |
| A2189 | OTHER HOME & COMMUNITY SERVICES INCOME | \$2,500 | | | | \$2,500 | | |
| | TOTAL | \$2,500 | | | | \$2,500 | | |
| A2190 | SALE OF CEMETERY LOTS | | | | | | | |
| | TOTAL | | | | | | | |
| A2192 | CHARGES FOR CEMETERY SERVICES | | \$8,000 | | | \$8,000 | | |
| | TOTAL | | \$8,000 | | | \$8,000 | | |
| | Subtotal HOME & COMMUNITY SERVICES | \$2,720,338 | \$8,100 | | | \$2,728,438 | | |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|---|----------------------|-------------------------|--|-----------------|--------|------------------|-------------|--|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | | |
| INTERGOVERNMENTAL CHARGES | | | | | | | | | |
| General | | | | | | | | | |
| A2210 | GENERAL SERVICES, INTER GOVERNMENT | \$16,500 | | | | | \$16,500 | | |
| | TOTAL | \$16,500 | | | | | \$16,500 | | |
| Public Safety | | | | | | | | | |
| A2262 | FIRE PROTECTION SERVICES OTHER GOVTS | | \$39,500 | | \$39,500 | | | | Village goes away - Town will not pay Village for Fire Protection |
| | TOTAL | | \$39,500 | | \$39,500 | | | | |
| Transportation | | | | | | | | | |
| DA2300 | TRANSPORTATION SERVICES, OTHER GOVTS | \$12,000 | | | | | \$12,000 | | |
| DA2302 | SNOW REMOVAL SERVICES-OTHER GOVTS | | | | | | | | |
| | TOTAL | \$12,000 | | | | | \$12,000 | | |
| Culture & Recreation | | | | | | | | | |
| A2350 | YOUTH RECREATION SERVICES, OTHER GOVTS | | | | | | | | |
| | TOTAL | | | | | | | | |
| Home & Community Services | | | | | | | | | |
| A2376 | REFUSE & GARBAGE SERV OTHER GOVTS | | | | | | | | |
| | TOTAL | | | | | | | | |
| Use of Money & Property | | | | | | | | | |
| A2401 | INTEREST AND EARNINGS | \$95,000 | \$34,000 | | \$34,000 | | \$97,102 | \$2,102.00 | Includes shifts from SR and B Funds to A Fund - Village will not receive interest earnings |
| B2401 | INTEREST AND EARNINGS | \$2,000 | | | | | | -\$2,000.00 | |
| DA2401 | INTEREST AND EARNINGS | \$3,000 | | | | | \$8,000 | \$5,000.00 | Shift from DB to DA Fund |
| DB2401 | INTEREST AND EARNINGS | \$5,000 | | | | | | -\$5,000.00 | |
| SL2401 | INTEREST AND EARNINGS | \$100 | | | | | \$100 | | |
| SP2401 | INTEREST AND EARNINGS | \$4,000 | | | | | \$4,000 | | |
| SR2401 | INTEREST AND EARNINGS | \$102 | | | | | | -\$102.00 | Shift to A-Fund (2401) |
| | TOTAL | \$109,202 | \$34,000 | | \$34,000 | | \$109,202 | | |
| A2410 | RENTAL OF REAL PROPERTY | | | | | | | | |
| SP2410 | RENTAL OF REAL PROPERTY, INDIVIDUALS | \$9,000 | | | | | \$9,000 | | |
| | TOTAL | \$9,000 | | | | | \$9,000 | | |
| A2450 | COMMISSIONS | | \$50 | | \$50 | | | | No More Village |
| | TOTAL | | \$50 | | \$50 | | | | |
| | Subtotal Use of Money & Property | \$118,202 | \$34,050 | | \$34,050 | | \$118,202 | | |
| | Subtotal INTERGOVERNMENTAL CHARGES | \$146,702 | \$73,550 | | \$73,550 | | \$146,702 | | |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|--|----------------------|-------------------------|--|-----------|-----------------|--------------------|-------|------------------------|
| | | | | | | | | | |
| Account Code | Account Description | Town of Seneca Falls | Village of Seneca Falls | | | | | | |
| LICENSES & PERMITS | | | | | | | | | |
| A2530 | GAMES OF CHANCE | | \$200 | | | \$200 | | | |
| | TOTAL | | \$200 | | | \$200 | | | |
| A2540 | BINGO LICENSES | | | | | | | | |
| | TOTAL | | | | | | | | |
| A2544 | DOG LICENSES | \$3,000 | | | | \$3,000 | | | |
| | TOTAL | \$3,000 | | | | \$3,000 | | | |
| A2545 | LICENSES, OTHER | | | | | \$100 | \$100.00 | | Shift from B to A Fund |
| B2545 | LICENSES, OTHER | \$100 | | | | | -\$100.00 | | |
| | TOTAL | \$100 | | | | \$100 | | | |
| B2555 | BUILDING AND ALTERATION PERMITS | \$3,000 | | | | | -\$3,000.00 | | |
| | TOTAL | \$3,000 | | | | | -\$3,000.00 | | |
| A2590 | PERMITS, OTHER | | \$3,000 | | | \$6,370 | \$3,370.00 | | Shift from B to A Fund |
| B2590 | PERMITS, OTHER | \$370 | | | | | -\$370.00 | | |
| SP2590 | PERMITS, OTHER | \$1,500 | | | | \$1,500 | | | |
| | TOTAL | \$1,870 | \$3,000 | | | \$7,870 | \$3,000.00 | | |
| | Subtotal LICENSES & PERMITS | \$7,970 | \$3,200 | | | \$11,170 | | | |
| FINES & FORFEITURES | | | | | | | | | |
| A2610 | FINES AND FORFEITED BAIL | \$80,000 | \$8,000 | | | \$88,000 | | | |
| | TOTAL | \$80,000 | \$8,000 | | | \$88,000 | | | |
| | Subtotal FINES & FORFEITURES | \$80,000 | \$8,000 | | | \$88,000 | | | |
| SALE OF PROPERTY & COMPENSATION FOR LOSS | | | | | | | | | |
| A2650 | SALES OF SCRAP & EXCESS MATERIALS | | | | | | | | |
| DA2650 | SALES OF SCRAP & EXCESS MATERIALS | | | | | | | | |
| DB2650 | SALES OF SCRAP & EXCESS MATERIALS | | | | | | | | |
| | TOTAL | | | | | | | | |
| A2655 | SALES, OTHER | | \$1,000 | | | \$1,000 | | | |
| DA2655 | SALES, OTHER | | | | | | | | |
| | TOTAL | | \$1,000 | | | \$1,000 | | | |
| A2665 | SALES OF EQUIPMENT | | | | | | | | |
| DA2665 | SALES OF EQUIPMENT | | | | | | | | |
| | TOTAL | | | | | | | | |
| A2680 | INSURANCE RECOVERIES | | \$5,000 | | | \$5,000 | | | |
| DA2680 | INSURANCE RECOVERIES | | | | | | | | |
| | TOTAL | | \$5,000 | | | \$5,000 | | | |
| | Subtotal SALE OF PROPERTY & COMPENSATION FOR LOSS | | \$6,000 | | | \$6,000 | | | |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|--|----------------------|-------------------------|------------------|--------|------------------|---------------------|--|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| MISCELLANEOUS | | | | | | | | |
| A2701 | REFUNDS OF PRIOR YEAR'S EXPENDITURES | | | | | | | |
| DB2701 | REFUNDS OF PRIOR YEAR'S EXPENDITURES | | | | | | | |
| | TOTAL | | | | | | | |
| A2705 | GIFTS AND DONATIONS | | | | | | | |
| SP2705 | GIFTS AND DONATIONS | | | | | | | |
| | TOTAL | | | | | | | |
| A2770 | UNCLASSIFIED (SPECIFY) | \$250 | \$3,000 | | | \$3,350 | \$100.00 | Shift from B to A Fund |
| B2770 | UNCLASSIFIED (SPECIFY) | \$100 | | | | | -\$100.00 | |
| DA2770 | UNCLASSIFIED (SPECIFY) | | | | | | | |
| SF2770 | UNCLASSIFIED (SPECIFY) | | | | | | | |
| SP2770 | UNCLASSIFIED (SPECIFY) | | | | | | | |
| | TOTAL | \$350 | \$3,000 | | | \$3,350 | | |
| | Subtotal MISCELLANEOUS | \$350 | \$3,000 | | | \$3,350 | | |
| INTERFUND REVENUES | | | | | | | | |
| A2801 | INTERFUND REVENUES | | | | | | | |
| | TOTAL | | | | | | | |
| | Subtotal INTERFUND REVENUES | | | | | | | |
| STATE AID | | | | | | | | |
| General Government | | | | | | | | |
| A3001 | ST AID, REVENUE SHARING | \$50,000 | \$60,543 | | | \$616,723 | \$506,179.95 | Increase in AIM Revenue (\$506K) - This Revenue is factored into Tax Projections |
| | TOTAL | \$50,000 | \$60,543 | | | \$616,723 | \$506,179.95 | |
| A3005 | ST AID, MORTGAGE TAX | \$50,000 | \$20,000 | | | \$70,000 | | |
| | TOTAL | \$50,000 | \$20,000 | | | \$70,000 | | |
| A3040 | ST AID, REAL PROPERTY TAX ADMINISTRATION | | | | | | | |
| | TOTAL | | | | | | | |
| A3060 | ST. AID, RECORDS MGMT. | | | | | | | |
| | TOTAL | | | | | | | |
| A3089 | ST AID - OTHER (SPECIFY) | \$160,000 | | \$160,000 | | \$478 | \$478.00 | Shift from B to A Fund - Eliminate Boater Facility 1x Revenue |
| B3089 | ST AID, OTHER AID (SPECIFY) | \$478 | | | | | -\$478.00 | |
| | TOTAL | \$160,478 | | \$160,000 | | \$478 | | |
| | Subtotal General Government | \$260,478 | \$80,543 | \$160,000 | | \$687,201 | \$506,179.95 | |
| Public Safety | | | | | | | | |
| A3389 | ST AID, OTHER PUBLIC SAFETY | | | | | | | |
| | TOTAL | | | | | | | |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|--|----------------------|-------------------------|------------------|--------|--------------------|---------------------|--|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| Transportation | | | | | | | | |
| A3501 | ST AID, CONSOLIDATED HIGHWAY AID | | \$155,000 | | | | -\$155,000.00 | Shift from A to DA Fund |
| DA3501 | ST AID, CONSOLIDATED HIGHWAY AID | | | | | \$180,000 | \$180,000.00 | |
| DB3501 | ST AID, CONSOLIDATED HIGHWAY AID | \$25,000 | | | | | -\$25,000.00 | Shift from DB to DA Fund |
| | TOTAL | \$25,000 | \$155,000 | | | \$180,000 | | |
| Culture & Recreation | | | | | | | | |
| A3820 | ST AID, YOUTH PROGRAMS | | \$2,700 | \$2,700 | | | | Loss of Revenue to Village for Youth Programming |
| | TOTAL | | \$2,700 | \$2,700 | | | | |
| A3845 | ST AID, MUSEUMS | | | | | | | |
| | TOTAL | | | | | | | |
| | Subtotal Culture & Recreation | | \$2,700 | \$2,700 | | | | |
| | Subtotal STATE AID | \$285,478 | \$238,243 | \$162,700 | | \$867,201 | \$506,179.95 | |
| FEDERAL AID | | | | | | | | |
| General Government | | | | | | | | |
| A4089 | FEDERAL AID - OTHER | | | | | | | |
| | TOTAL | | | | | | | |
| Interfund Transfers | | | | | | | | |
| A5031 | INTERFUND Transfers | | | | | | | |
| DA5031 | INTERFUND Transfers | \$132,450 | | | | \$242,450 | \$110,000.00 | Shift from DB to DA Fund |
| DB5031 | INTERFUND Transfers | \$110,000 | | | | | -\$110,000.00 | |
| SP5031 | INTERFUND Transfers | \$100,000 | | | | \$100,000 | | |
| | TOTAL | \$342,450 | | | | \$342,450 | | |
| | Subtotal FEDERAL AID | \$342,450 | | | | \$342,450 | | |
| TOTAL A, B, DA, DB, SF, SL, SP, SR FUND REVENUES | | \$3,785,351 | \$4,053,050 | \$321,250 | | \$8,023,331 | \$506,179.95 | \$321,250 less 1x revenues (\$160,000) totals \$161,250 in ongoing lost revenue. \$506,179 increase in AIM in ongoing thus netting an increase in total ongoing revenue of \$344,930: 4.4% |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|---------------------------------------|----------------------|-------------------------|-----------------|--------|------------------|-------|---|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| BEGIN A, B, DA, DB, SF, SL, SP, SR FUND EXPENSES | | | | | | | | |
| GENERAL GOVERNMENT SUPPORT | | | | | | | | |
| Legislative | | | | | | | | |
| A10101 | LEGISLATIVE BOARD, PERS SERV | \$64,005 | \$19,600 | \$19,600 | | \$64,005 | | Eliminate Village Board |
| A10102 | LEGISLATIVE BOARD, EQUIP & CAP OUTLAY | \$7,000 | | | | \$7,000 | | |
| A10104 | LEGISLATIVE BOARD, CONTR EXPEND | \$70,750 | \$6,000 | \$6,000 | | \$70,750 | | Eliminate Village Board Contractual Expenses |
| Subtotal Legislative | | \$141,755 | \$25,600 | \$25,600 | | \$141,755 | | |
| Judicial | | | | | | | | |
| A11101 | MUNICIPAL COURT, PERS SERV | \$58,727 | | | | \$58,727 | | |
| A11102 | MUNICIPAL COURT, EQUIP & CAP OUTLAY | \$5,000 | | | | \$5,000 | | |
| A11104 | MUNICIPAL COURT, CONTR EXPEND | \$82,768 | | | | \$82,768 | | |
| A11111 | DRUG COURT, PERS SERV | \$16,160 | | | | \$16,160 | | |
| A11114 | DRUG COURT, CONTR EXPEND | \$2,000 | | | | \$2,000 | | |
| Subtotal Judicial | | \$164,655 | | | | \$164,655 | | |
| Executive | | | | | | | | |
| A12101 | MAYOR, PERS SERV | | \$6,157 | \$6,157 | | | | Eliminate Village Mayor |
| A12104 | MAYOR, CONTR EXPEND | | \$7,000 | \$7,000 | | | | Eliminate Village Mayor Expenses |
| A12201 | SUPERVISOR,PERS SERV | \$400 | | | | \$400 | | |
| A12202 | SUPERVISOR,EQUIP & CAP OUTLAY | \$2,000 | | | | \$2,000 | | |
| A12204 | SUPERVISOR,CONTR EXPEND | \$18,132 | | | | \$18,132 | | |
| Subtotal Executive | | \$20,532 | \$13,157 | \$13,157 | | \$20,532 | | |
| Finance | | | | | | | | |
| B13104 | DIR OF FINANCE, CONTR EXPEND | | | | | | | |
| A13204 | AUDITOR, CONTR EXPEND | \$17,000 | | | | \$17,000 | | |
| A13251 | TREASURER, PERS SERV | | \$88,777 | \$28,777 | | \$60,000 | | Eliminate \$28,777 in Salary, but Shift 1.5 FTE's - for \$60K |
| A13252 | TREASURER, EQUIP & CAP OUTLAY | | \$1,000 | | | \$1,000 | | |
| A13254 | TREASURER, CONTR EXPEND | | \$70,200 | \$45,500 | | \$24,700 | | Eliminate Contractual costs associated with the Village |
| A13301 | TAX COLLECTION,PERS SERV | \$7,200 | | | | \$7,200 | | |
| A13302 | TAX COLLECTION,EQUIP & CAP OUTLAY | \$1,000 | | | | \$1,000 | | |
| A13304 | TAX COLLECTION,CONTR EXPEND | \$6,900 | | | | \$6,900 | | |
| A13401 | BUDGET, PERS SERV | | | | | | | |
| A13551 | ASSESSMENT, PERS SERV | | | | | | | |
| A13552 | ASSESSMENT, EQUIP & CAP OUTLAY | | | | | | | |
| A13554 | ASSESSMENT, CONTR EXPEND | \$96,099 | | | | \$96,099 | | |
| A13624 | TAX ADVERTISING, CONTR EXPEND | | \$1,650 | \$1,650 | | | | Village will not exist |
| A13754 | CREDIT CARD FEES | | | | | | | |
| Subtotal Finance | | \$128,199 | \$161,627 | \$75,927 | | \$213,899 | | |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|------------------------------------|----------------------|-------------------------|-----------------|--------|------------------|--------------|--|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| Municipal Staff | | | | | | | | |
| A14101 | CLERK,PERS SERV | \$83,717 | | | | \$83,717 | | |
| A14102 | CLERK,EQUIP & CAP OUTLAY | \$2,500 | | | | \$2,500 | | |
| A14104 | CLERK,CONTR EXPEND | \$5,675 | | | | \$5,675 | | |
| A14204 | LAW, CONTR EXPEND | \$27,500 | \$70,900 | \$18,400 | | \$95,000 | \$15,000.00 | Shift from B to A Fund - Realize efficiencies in Legal Expense of Combined Entity |
| B14204 | LAW, CONTR EXPEND | \$15,000 | | | | | -\$15,000.00 | |
| A14404 | ENGINEER, CONTR EXPEND | \$65,000 | \$20,000 | \$22,500 | | \$75,000 | \$12,500.00 | Shift from B to A Fund - Realize efficiencies in Engineer Expense of Combined Entity |
| B14404 | ENGINEER, CONTR EXPEND | \$12,500 | | | | | -\$12,500.00 | |
| A14501 | ELECTIONS, PERS SERV | | | | | | | |
| A14502 | ELECTIONS, EQUIP & CAP OUTLAY | | | | | | | |
| A14504 | ELECTIONS, CONTR EXPEND | \$18,000 | \$4,000 | \$4,000 | | \$18,000 | | Village will not hold elections |
| A14601 | RECORDS MGMT, PERS. SERV. | \$300 | | | | \$300 | | |
| A14602 | RECORDS MGMT, EQUIP & CAP OUTLAY | | | | | | | |
| A14604 | RECORDS MGMT, CONTR EXPEND | | | | | | | |
| Subtotal Municipal Staff | | \$230,192 | \$94,900 | \$44,900 | | \$280,192 | | |
| Shared Services | | | | | | | | |
| A16201 | BUILDINGS, PERS SERV | \$31,932 | | | | \$31,932 | | |
| A16202 | BUILDINGS, EQUIP & CAP OUTLAY | \$500 | | | | \$500 | | |
| A16204 | BUILDINGS, CONTR EXPEND | \$114,550 | \$17,200 | | | \$131,750 | | |
| A16402 | CENTRAL GARAGE, EQUIP & CAP OUTLAY | | \$2,000 | | | \$2,000 | | |
| A16404 | CENTRAL GARAGE, CONTR EXPEND | | \$17,500 | | | \$17,500 | | |
| A16802 | CENTRAL DATA PROCESS & CAP OUTLAY | \$4,000 | | | | \$4,000 | | |
| A16804 | CENTRAL DATA PROCESS, CONTR EXPEND | \$14,000 | | | | \$14,000 | | |
| Subtotal Shared Services | | \$164,982 | \$36,700 | | | \$201,682 | | |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|--|----------------------|-------------------------|------------------|--------|--------------------|-------------|---|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| Special Items | | | | | | | | |
| A19104 | UNALLOCATED INSURANCE, CONTR EXPEND | \$75,000 | \$101,096 | \$20,220 | | \$147,376 | -\$8,500.00 | Realize 20% efficiency in current Village Insurance Expense - Shift \$8500 to SF2 Fund - BFD for Fire Equipment |
| SF19104 | UNALLOCATED INSURANCE, Fire Equipment | | | | | \$8,500 | \$8,500.00 | |
| A19204 | MUNICIPAL ASSN DUES, CONTR EXPEND | | \$4,000 | \$4,000 | | | | Village will not exist |
| A19304 | JUDGEMENTS AND CLAIMS, CONTR EXPEND | | | | | | | |
| A19402 | PUR OF LAND/RIGHT OF WAY,EQUIP & CAP OUT | | | | | | | |
| A19404 | PUR OF LAND/RIGHT OF WAY, CONTR EXPEND | | | | | | | |
| A19504 | TAXES & ASSESS ON MUNIC PROP, CONTR EXPEND | | | | | | | |
| A19904 | CONTINGENT ACCT | \$151,820 | \$172,000 | \$172,000 | | \$151,820 | | Village funds will not exist - Town amount will remain. |
| B19904 | CONTINGENT ACCT | \$10,870 | | \$10,870 | | | | B Fund will not exist |
| SP19904 | CONTINGENT ACCT | \$15,000 | | | | \$15,000 | | |
| Subtotal Special Items | | \$252,690 | \$277,096 | \$207,090 | | \$322,696 | | |
| Subtotal GENERAL GOVERNMENT SUPPORT | | \$1,103,005 | \$609,080 | \$366,674 | | \$1,345,411 | | |
| EDUCATION | | | | | | | | |
| Other Educational Expenditures | | | | | | | | |
| A29894 | OTHER EDUCATION, CONTR EXPEND | | | | | | | |
| Subtotal Other Educational Expenditures | | | | | | | | |
| Subtotal EDUCATION | | | | | | | | |
| PUBLIC SAFETY | | | | | | | | |
| Law Enforcement | | | | | | | | |
| A31201 | POLICE, PERS SERV | | \$851,627 | | | \$851,627 | | Costs carried forward as Town Wide Police Department |
| A31202 | POLICE, EQUIP & CAP OUTLAY | | \$6,500 | | | \$6,500 | | |
| A31204 | POLICE, CONTR EXPEND | | \$102,750 | | | \$102,750 | | |
| A31891 | OTHER TRAFFIC, PERS SERV | | \$8,424 | | | \$8,424 | | Code Enforcement - Combine with Zoning in A8010.1 for Total Cost of two PT Zoning & Code Enforcement Officers |
| A31894 | OTHER TRAFFIC, CONTR EXPEND | | \$500 | | | \$500 | | |
| Subtotal Law Enforcement | | | \$969,801 | | | \$969,801 | | |
| Traffic Control | | | | | | | | |
| A33104 | TRAFFIC CONTROL, CONTR EXPEN | | \$8,500 | | | \$8,500 | | |
| Subtotal Traffic Control | | | \$8,500 | | | \$8,500 | | |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|---|----------------------|-------------------------|------------------|--------|--------------------|--------------------|--|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| Fire Protection and Control | | | | | | | | |
| A34101 | FIRE, PERS SERV | | \$32,379 | | | | -\$32,379.00 | Shift to SF2 Fund - Bridgeport Fire District Cost |
| A34102 | FIRE, EQUIP & CAP OUTLAY | | \$28,260 | | | | -\$28,260.00 | Shift to SF2 Fund - Bridgeport Fire District Cost |
| A34104 | FIRE, CONTR EXPEND | | \$45,660 | | | \$15,000 | -\$30,660.00 | Shift 45,660 to SF2 and Shift Reflective Numbering to A Fund |
| B34104 | REFLECTIVE NUMBERING, CONTR EXPEND | \$15,000 | | | | | -\$15,000.00 | Shift from B to A |
| SF34104 | BRIDGEPORT FIRE DISTRICT | \$161,854 | | | | \$307,653 | \$145,799.00 | Combine SFFD with BFD - Add 39,500 since Bridgeport will increase tax levy when Town of Seneca Falls terminates contract |
| SF43104 | FIRE PROTECTION CONTRACTS | \$118,500 | | \$118,500 | | | | Eliminate Contracts with BFD, SF Vol FD Inc. & Waterloo - Eliminate SF1 Fire Protection District |
| | Subtotal Fire Protection and Control | \$295,354 | \$106,299 | \$118,500 | | \$322,653 | \$39,500.00 | 39,500 is additional Cost to BFD - See note above |
| Animal Control | | | | | | | | |
| A35101 | CONTROL OF ANIMALS, PERS SERV | \$12,610 | | | | \$12,610 | | |
| A35102 | CONTROL OF ANIMALS, EQUIP & CAP OUTLAY | \$150 | | | | \$150 | | |
| A35104 | CONTROL OF ANIMALS, CONTR EXPEND | \$8,525 | \$6,000 | | | \$14,525 | | |
| A35204 | OTHER ANIMAL CONTROL, CONTR EXPEND | \$2,000 | | | | \$2,000 | | |
| | Subtotal Animal Control | \$23,285 | \$6,000 | | | \$29,285 | | |
| | Subtotal PUBLIC SAFETY | \$318,639 | \$1,090,600 | \$118,500 | | \$1,330,239 | \$39,500.00 | |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|--|----------------------|-------------------------|----------------|--------|--------------|---------------|--|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| HEALTH | | | | | | | | |
| Public Health Programs | | | | | | | | |
| A40201 | REGISTRAR OF VITAL STATISTICS, PERS SERV | | \$4,100 | \$4,100 | | | | Eliminate Cost - Town Clerk will be responsible |
| B40201 | REGISTRAR OF VITAL STATISTICS, PERS SERV | | | | | | | |
| A40204 | REGISTRAR OF VITAL STAT CONTR EXPEND | | \$100 | | | \$100 | | |
| Subtotal Public Health Programs | | | \$4,200 | \$4,100 | | \$100 | | |
| Subtotal HEALTH | | | \$4,200 | \$4,100 | | \$100 | | |
| TRANSPORTATION | | | | | | | | |
| Highway | | | | | | | | |
| A50101 | STREET ADMIN, PERS SERV | \$51,175 | \$43,905 | \$43,905 | | \$51,175 | | Move Supt and Dept Supt of DPW to W/S (Save \$43905) |
| DA50101 | STREET ADMIN, PERS SERV | | | | | | | |
| A50102 | STREET ADMIN, EQUIP & CAP OUTLAY | \$300 | \$200 | | | \$500 | | |
| DA50102 | STREET ADMIN, EQUIP & CAP OUTLAY | | | | | | | |
| A50104 | STREET ADMIN, CONTR EXPEND | \$3,700 | \$1,240 | | | \$4,940 | | |
| DA50104 | STREET ADMIN, CONTR EXPEND | | | | | | | |
| A51101 | MAINT OF STREETS, PERS SERV | | \$331,477 | \$110,000 | | | -\$221,477.00 | Eliminate 2 Village MEO's and PT Custodian |
| DA51101 | MAINT OF STREETS, PERS SERV | | | | | \$306,202 | \$306,202.00 | Shift from Village A to Town DA Fund |
| DB51101 | MAINT OF STREETS, PERS SERV | \$84,725 | | | | | -\$84,725.00 | Shift from B to DA Fund |
| A51102 | MAINT OF STREETS, EQUIP & CAP OUTLAY | | \$18,000 | | | | -\$18,000.00 | Shift from Village A to Town DA Fund |
| DA51102 | MAINT OF STREETS, EQUIP & CAP OUTLAY | | | | | \$18,000 | \$18,000.00 | |
| A51104 | MAINT OF STREETS, CONTR EXPEND | | \$194,800 | | | | -\$194,800.00 | Shift from Village A to Town DA Fund |
| DA51104 | MAINT OF STREETS, CONTR EXPEND | | | | | \$322,500 | \$322,500.00 | |
| DB51104 | MAINT OF STREETS, CONTR EXPEND | \$127,700 | | | | | -\$127,700.00 | Shift from DB to DA Fund |
| DA51302 | MACHINERY, EQUIP & CAP OUTLAY | \$59,500 | | | | \$59,500 | | |
| DA51304 | MACHINERY, CONTR EXPEND | \$42,850 | | | | \$42,850 | | |
| A51122 | PERM IMPROVE HIGHWAY, EQUIP & CAP OUTLAY | | | | | | | |
| A51124 | CHIPS | | \$155,000 | | | | -\$155,000.00 | Shift from A to DA |
| DA51124 | CHIPS | | | | | \$155,000 | \$155,000.00 | |
| A51322 | GARAGE, EQUIP & CAP OUTLAY | | | | | | | |
| A51324 | GARAGE, CONTR EXPEND | \$16,850 | | | | \$16,850 | | |
| DA51421 | SNOW REMOVAL, PERS SERV | \$16,900 | | | | \$40,912 | \$24,012.00 | |
| A51421 | SNOW REMOVAL, PERS SERV | | \$24,012 | | | | -\$24,012.00 | Shift from Village A to Town DA Fund |
| A51422 | SNOW REMOVAL, EQUIP & CAP OUTLAY | | \$3,000 | | | \$3,000 | | |
| A51424 | SNOW REMOVAL, CONTR EXPEND | | \$40,200 | | | | -\$40,200.00 | Shift from Village A to Town DA Fund |
| DA51424 | SNOW REMOVAL, CONTR EXPEND | \$27,000 | | | | \$67,200 | \$40,200.00 | |
| A51821 | STREET LIGHTING, PERS SERV | | | | | | | |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|--|----------------------|-------------------------|------------------|--------|--------------------|---------------|--|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| A51822 | STREET LIGHTING, EQUIP & CAP OUTLAY | | \$1,000 | | | | -\$1,000.00 | Shift to Street Lighting District of former Village (SLV) |
| A51824 | STREET LIGHTING, CONTR EXPEND | \$10,000 | \$179,000 | | | \$10,000 | -\$179,000.00 | Shift \$179K to Village Street Lighting District (SLV) - \$10K remains |
| SL51824 | STREET LIGHTING, CONTR EXPEND | \$2,850 | | | | \$2,850 | | |
| SLV51824 | STREET LIGHTING, CONTR EXPEND | | | | | \$180,000 | \$180,000.00 | Creation of Village SL District (SLV) |
| A54104 | SIDEWALKS, CONTR EXPEND | | \$12,000 | | | \$12,000 | | |
| | Subtotal Highway | \$443,550 | \$1,003,834 | \$153,905 | | \$1,293,479 | | |
| | Subtotal TRANSPORTATION | \$443,550 | \$1,003,834 | \$153,905 | | \$1,293,479 | | |
| ECONOMIC OPPORTUNITY AND DEVELOPMENT | | | | \$823,834 | | | \$823,834.00 | |
| Economic Opportunity and Development | | | | | | | | |
| A64104 | PUBLICITY, CONTR EXPEND | | | | | | | |
| A65104 | VETERANS SERVICE, CONTR EXPEND | | | | | | | |
| A67721 | PROGRAMS FOR AGING, PERS SERV | | | | | | | |
| A67724 | PROGRAMS FOR AGING, CONTR EXPEND | | | | | | | |
| A69894 | OTHER ECO & DEV, CONTR EXPEND | \$75,000 | \$31,700 | | | \$106,700 | | |
| | Subtotal ECONOMIC OPPORTUNITY AND DEVELOPMENT | \$75,000 | \$31,700 | | | \$106,700 | | |
| CULTURE AND RECREATION | | | | | | | | |
| Recreation | | | | | | | | |
| A70201 | RECREATION ADMINI, PERS SERV | | | | | | | |
| A70202 | RECREATION ADMINI, EQUIP & CAP OUTLAY | | | | | | | |
| A70204 | RECREATION ADMINI, CONTR EXPEND | | | | | | | |
| A71101 | PARKS, PERS SERV | | \$26,240 | | | \$26,240 | | |
| SP71101 | PARKS, PERS SERV | \$27,550 | | | | \$27,550 | | |
| A71102 | PARKS, EQUIP & CAP OUTLAY | | \$3,500 | | | \$3,500 | | |
| SP71102 | PARKS, EQUIP & CAP OUTLAY | \$3,350 | | | | \$3,350 | | |
| A71104 | PARKS, CONTR EXPEND | | \$30,800 | | | \$30,800 | | |
| SP71104 | PARKS, CONTR EXPEND | \$69,300 | | | | \$69,300 | | |
| A71401 | PLAYGR & REC CENTERS, PERS SERV | | | | | | | |
| A71402 | PLAYGR & REC CENTERS, EQUIP & CAP OUTLAY | | | | | | | |
| A71404 | PLAYGR & REC CENTERS, CONTR EXPEND | | | | | | | |
| SP71801 | SPECIAL REC FACILITY, PERS SERV | \$25,000 | | | | \$25,000 | | |
| A71802 | SPECIAL REC FACILITY, EQUIP & CAP OUTLAY | | | | | | | |
| SP71802 | SPECIAL REC FACILITY, EQUIP & CAP OUTLAY | \$1,700 | | | | \$1,700 | | |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|--|----------------------|-------------------------|------------------|--------|------------------|--------------------|--|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| A71804 | SPECIAL REC FACILITY, CONTR EXPEND | \$371,000 | | \$316,000 | | \$55,000 | | 1x Cost for Boater's Facility - Some cost will carry forward for Facility Operations and Vince's Park Improvements |
| SP71804 | SPECIAL REC FACILITY, CONTR EXPEND | \$5,400 | | | | \$5,400 | | |
| A72704 | BAND CONCERTS, CONTR EXPEND | \$1,750 | | | | \$1,750 | | |
| A73104 | YOUTH PROG, CONTR EXPEND | | | | | | | |
| A73204 | JOINT YOUTH PROG, CONTR EXPEND | | | | | | | |
| | Subtotal Recreation | \$505,050 | \$60,540 | \$316,000 | | \$249,590 | | |
| | Culture | | | | | | | |
| A74104 | LIBRARY, CONTR EXPEND | \$50,000 | | | | \$50,000 | | |
| A74501 | MUSEUM - ART GALLERY, PERS SERV | | \$20,280 | | | \$20,280 | | |
| A74502 | MUSEUM - ART GALLERY, EQUIP & CAP OUTLAY | | | | | | | |
| A74504 | MUSEUM - ART GALLERY, CONTR EXPEND | | \$35,570 | | | \$35,570 | | |
| A75101 | HISTORIAN, PERS SERV | \$500 | | | | \$500 | | |
| A75104 | HISTORIAN, CONTR EXPEND | \$50 | \$500 | \$50 | | \$500 | | Efficiencies from Merged Operation |
| A75204 | HISTORICAL PROPERTY, CONTR EXPEND | \$7,000 | | | | \$7,000 | | |
| A75504 | CELEBRATIONS, CONTR EXPEND | \$13,500 | | | | \$13,500 | | |
| | Subtotal Culture | \$71,050 | \$56,350 | \$50 | | \$127,350 | | |
| | Subtotal CULTURE AND RECREATION | \$576,100 | \$116,890 | \$316,050 | | \$376,940 | | |
| HOME AND COMMUNITY SERVICE | | | | | | | | |
| General Environment | | | | | | | | |
| A80101 | ZONING, PERS SERV | | \$8,000 | | | \$40,000 | \$32,000.00 | Make two PT Zoning & Code Enforcement Officers - Combined Salary (includes salary from A3189) slightly over \$48K |
| B80101 | ZONING, PERS SERV | \$15,450 | | | | | -\$15,450.00 | Shift from B to A Fund |
| A80104 | ZONING, CONTR EXPEND | | \$800 | | | \$7,550 | \$6,750.00 | Shift from B to A Fund |
| B80104 | ZONING, CONTR EXPEND | \$6,750 | | | | | -\$6,750.00 | |
| A80201 | PLANNING, PERS SERV | | | | | \$450 | \$450.00 | Shift from B to A Fund |
| B80201 | PLANNING, PERS SERV | \$450 | | | | | -\$450.00 | |
| A80202 | PLANNING, EQUIPMENT | | | | | | | |
| A80204 | PLANNING, CONTR EXPEND | | | | | \$950 | \$950.00 | Shift from B to A Fund |
| B80204 | PLANNING, CONTR EXPEND | \$950 | | | | | -\$950.00 | |
| A80904 | ENVIRONMENTAL CONTROL, CONTR EXPEND | \$20,000 | | | | \$20,000 | | |
| | Subtotal General Environment | \$43,600 | \$8,800 | | | \$68,950 | \$16,550.00 | Represents increase in code enforcement for possible full-time position |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|--|----------------------|-------------------------|-----------------|--------|------------------|--------------------|--|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| Sewage | | | | | | | | |
| A81104 | SEWER ADMINISTRATION, CONTR EXPEND | | | | | | | |
| A81204 | SANITARY SEWERS, CONTR EXPEND | | | | | | | |
| A81402 | STORM SEWERS, EQUIP & CAP OUTLAY | | \$1,000 | | | \$1,000 | | |
| A81404 | STORM SEWERS, CONTR EXPEND | | \$17,250 | | | \$17,250 | | |
| | Subtotal Sewage | | \$18,250 | | | \$18,250 | | |
| Sanitation | | | | | | | | |
| A81601 | REFUSE & GARBAGE, PERS SERV | | \$47,100 | | | \$47,100 | | Shift from Vill to Town |
| SR281601 | | | | | | | | |
| A81602 | REFUSE & GARBAGE, EQUIP & CAP OUTLAY | | \$3,000 | | | \$3,000 | | Shift from Vill to Town |
| SR281601 | | | | | | | | |
| A81604 | REFUSE & GARBAGE, CONTR EXPEND | | \$26,500 | | | \$125,687 | \$99,187.00 | Shift from Vill to Town and eliminate Refuse District in TOV |
| SR81604 | | | | | | | | |
| SR81604 | REFUSE & GARBAGE, CONTR EXPEND | \$99,187 | | | | | -\$99,187.00 | Shift from SR to A Fund |
| A81704 | STREET CLEANING, CONTR EXPEND | | | | | | | |
| | Subtotal Sanitation | \$99,187 | \$76,600 | | | \$175,787 | | |
| Water | | | | | | | | |
| A83101 | WATER ADMINISTRATION, PERS SERV | \$37,500 | | | | \$37,500 | | |
| A83104 | WATER ADMINISTRATION, CONTR EXPEND | \$222,500 | | \$72,500 | | \$150,000 | | Town will complete this project on smaller budget within 4 years |
| | Subtotal Water | \$260,000 | | \$72,500 | | \$187,500 | | |
| Community Environment | | | | | | | | |
| A85604 | SHADE TREE, CONTR EXPEND | | \$20,000 | | | \$20,000 | | |
| | Subtotal Community Environment | | \$20,000 | | | \$20,000 | | |
| Grant To Cooperating Municipalities | | | | | | | | |
| A86924 | GRANT TO COOPERATING MUNICIPALITIES | \$100,000 | | | | \$100,000 | | |
| | | \$100,000 | | | | \$100,000 | | |
| Special Services | | | | | | | | |
| A88101 | CEMETERY, PERS SERV | | \$21,120 | | | \$21,120 | | |
| A88102 | CEMETERY, EQUIP & CAP OUTLAY | \$1,000 | \$2,500 | | | \$3,500 | | |
| A88104 | CEMETERY, CONTR EXPEND | \$1,000 | \$12,000 | | | \$13,000 | | |
| A89894 | MISC HOME & COMM SERV, CONTR EXPEND | \$56,500 | | | | \$56,500 | | |
| | Subtotal Special Services | \$58,500 | \$35,620 | | | \$94,120 | | |
| | Subtotal HOME AND COMMUNITY SERVICE | \$561,287 | \$159,270 | \$72,500 | | \$664,607 | \$16,550.00 | |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|--|----------------------|-------------------------|-----------|--------|--------------------|--------------------|--|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| UNDISTRIBUTED | | | | | | | | |
| Employee Benefits | | | | | | | | |
| A90108 | STATE RETIREMENT SYSTEM | \$36,850 | \$80,000 | | | \$117,950 | \$1,100.00 | |
| B90108 | STATE RETIREMENT, EMPL BNFTS | \$1,100 | | | | | -\$1,100.00 | |
| DA90108 | STATE RETIREMENT, EMPL BNFTS | | | | | \$12,000 | \$12,000.00 | |
| DB90108 | STATE RETIREMENT, EMPL BNFTS | \$12,000 | | | | | -\$12,000.00 | |
| A90158 | POLICE & FIREMEN RETIREMENT, EMPL BNFTS | | \$150,000 | | | \$150,000 | | |
| A90308 | SOCIAL SECURITY, EMPLOYER CONT | \$28,500 | \$115,453 | | | \$144,703 | \$750.00 | |
| B90308 | SOCIAL SECURITY, EMPL BNFTS | \$750 | | | | | -\$750.00 | |
| DA90308 | SOCIAL SECURITY, EMPL BNFTS | \$1,208 | | | | \$8,408 | \$7,200.00 | |
| DB90308 | SOCIAL SECURITY, EMPL BNFTS | \$7,200 | | | | | -\$7,200.00 | |
| SP90308 | SOCIAL SECURITY, EMPL BNFTS | \$4,145 | | | | \$4,145 | | |
| A90408 | WORKER'S COMPENSATION, EMPL BNFTS | \$20,000 | \$84,139 | | | \$104,439 | \$300.00 | |
| B90408 | WORKER'S COMPENSATION, EMPL BNFTS | \$300 | | | | | -\$300.00 | |
| DA90408 | WORKER'S COMPENSATION, EMPL BNFTS | | | | | \$5,000 | \$5,000.00 | |
| DB90408 | WORKER'S COMPENSATION, EMPL BNFTS | \$5,000 | | | | | -\$5,000.00 | |
| SP90408 | WORKER'S COMPENSATION, EMPL BNFTS | \$350 | | | | \$350 | | |
| A90508 | UNEMPLOYMENT INSURANCE, EMPL BNFTS | | \$31,590 | | | \$50,000 | \$18,410.00 | |
| DA90508 | UNEMPLOYMENT INSURANCE, EMPL BNFTS | | | | | \$100 | \$100.00 | |
| DB90508 | UNEMPLOYMENT INSURANCE, EMPL BNFTS | \$100 | | | | | -\$100.00 | |
| SP90508 | UNEMPLOYMENT INSURANCE, EMPL BNFTS | \$1,000 | | | | \$1,000 | | |
| A90558 | DISABILITY INSURANCE, EMPL BNFTS | \$900 | \$2,600 | | | \$3,500 | | |
| CR90558 | DISABILITY INSURANCE, EMPL BNFTS | | | | | | | |
| DA90558 | DISABILITY INSURANCE, EMPL BNFTS | | | | | \$200 | \$200.00 | |
| DB90558 | DISABILITY INSURANCE, EMPL BNFTS | \$200 | | | | | -\$200.00 | |
| A90608 | HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT | \$98,253 | \$300,087 | | | \$398,340 | | |
| DA90608 | HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT | | | | | \$27,930 | \$27,930.00 | |
| DB90608 | HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT | \$27,930 | | | | | -\$27,930.00 | |
| A90898 | OTHER EMPLOYEE BENEFITS (SPEC) | | | | | | | |
| | Subtotal Employee Benefits | \$245,786 | \$763,869 | | | \$1,028,065 | \$18,410.00 | Represents increase in cost for possible unemployment impact during transition |

All Shifts Out of TOV (B or DB) Funds to Townwide (A or DA) - Unemployment increased to account for possible layoffs

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|--|---|----------------------|-------------------------|-----------|--------|------------------|---------------|--|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| Debt Service | | | | | | | | |
| A97106 | DEBT PRINCIPAL, SERIAL BONDS | | \$115,000 | | | | -\$115,000.00 | |
| A97107 | DEBT INTEREST, SERIAL BONDS | | \$92,072 | | | | -\$92,072.00 | |
| SF97106 | DEBT PRINCIPAL, SERIAL BONDS | | | | | \$25,000 | \$25,000.00 | Fire Truck Principle to Bridgeport Fire Distirct |
| SF97107 | DEBT INTEREST, SERIAL BONDS | | | | | \$21,844 | \$21,844.00 | Fire Truck Interest to Bridgeport Fire Distirct |
| V97106 | DEBT PRINCIPAL, SERIAL BONDS | | | | | \$90,000 | \$90,000.00 | Special Improvement District (Village) for Debt Principle for Rumseyville & Boston/Porter |
| V97107 | DEBT INTEREST, SERIAL BONDS | | | | | \$70,228 | \$70,228.00 | Special Improvement District (Village) for Debt Interest for Rumseyville and Boston/Porter |
| DA97206 | DEBT PRINCIPAL, INSTALLMENT BONDS | | | | | | | |
| DA97207 | DEBT INTEREST, INSTALLMENT BONDS | | | | | | | |
| A97306 | DEBT PRINCIPAL, BOND ANTICIPATION NOTES | | | | | | | |
| A97307 | DEBT INTEREST, BOND ANTICIPATION NOTES | | | | | | | |
| A97856 | INSTALL PUR DEBT, PRINCIPAL | | | | | | | |
| DA97856 | DEBT PRINCIPAL, INSTALL PURCH. DEBT | | | | | | | |
| A97857 | INSTALL PUR DEBT, INTEREST | | | | | | | |
| DA97857 | DEBT INTEREST, INSTALL. PURCH DEBT | | | | | | | |
| Subtotal Debt Service | | | \$207,072 | | | \$207,072 | | |

| Town & Village of Seneca Falls: Budget Comparison for General, Highway, Fire, Lighting, Parks, and Refuse Funds | | | | Goes Away | Unsure | Remains | Check | Explanations |
|---|----------------------------------|----------------------|-------------------------|--------------------|--------|--------------------|--------------------|--|
| Account Code | Account Description | 2009 | 2009-2010 | | | | | |
| | | Town of Seneca Falls | Village of Seneca Falls | | | | | |
| Interfund Transfers | | | | | | | | |
| A99019 | Transfers, OTHER FUNDS | \$812,450 | | | | \$922,450 | \$110,000.00 | A Fund Transfers to Rec Fund (\$580K), Vines Park (\$100K) and DA Fund (\$132450) and will add add'l Transfer to DA Fund of \$110K |
| B99019 | Transfers, OTHER FUNDS | \$110,000 | | | | | -\$110,000.00 | No More B Fund |
| A99509 | Transfers, CAPITAL PROJECTS FUND | \$750,000 | \$65,000 | \$815,000 | | | | Town will no longer Put Money in Stabilization Reserve - \$750,000 treated as 1x Cost |
| Subtotal Interfund Transfers | | \$1,672,450 | \$65,000 | \$815,000 | | \$922,450 | | |
| Subtotal UNDISTRIBUTED | | \$1,918,236 | \$1,035,941 | \$815,000 | | \$2,157,587 | \$18,410.00 | |
| TOTAL A, B, DA, DB, SF, SL, SP, SR EXPENSES | | \$4,995,817 | \$4,051,515 | \$1,846,729 | | \$7,275,063 | \$74,460.00 | \$1,846,729 less 1x expenses (\$750,000 and \$316,000) totals \$780,729 in ongoing savings. There are cost increases built into the model of \$74,460. Total savings = 706,269: 7.8% |

Appendix C

Tax Impact Projections - Fire District, Townwide Police and Includes AIM

No AIM

Per \$1000 of assessed value

Village tax
Town tax
Town Highway tax
Town Outside Highway Tax
Fire District tax
Street Lighting tax
Debt Service District tax
Total Tax Rate

| Current Village Residents | | |
|---------------------------|--------------------|------------------|
| Current Tax | Proposed Changes | Proposed Tax |
| \$ 16.93 | \$ (16.93) | \$ - |
| - | 4.56 | 4.56 |
| - | 1.66 | 1.66 |
| - | - | - |
| - | 0.97 | 0.97 |
| - | 0.87 | 0.87 |
| - | 0.77 | 0.77 |
| \$ 16.93 | \$ (8.11) | \$ 8.82 |
| \$ 1,693.00 | \$ (810.69) | \$ 882.31 |
| \$ - | \$ - | \$ - |
| \$ 1,693.00 | \$ (810.69) | \$ 882.31 |
| -48% | | |

| Current Village Residents | | |
|---------------------------|--------------------|--------------------|
| Current Tax | Proposed Changes | Proposed Tax |
| \$ 16.93 | \$ (16.93) | \$ - |
| - | 5.89 | 5.89 |
| - | 1.66 | 1.66 |
| - | - | - |
| - | 0.97 | 0.97 |
| - | 0.87 | 0.87 |
| - | 0.77 | 0.77 |
| \$ 16.93 | \$ (6.78) | \$ 10.15 |
| \$ 1,693.00 | \$ (677.69) | \$ 1,015.31 |
| \$ - | \$ - | \$ - |
| \$ 1,693.00 | \$ (677.69) | \$ 1,015.31 |
| -40% | | |

Tax on Home Assessed for \$100,000
Refuse District Charge
Total Tax Bill

Percentage change in tax

Per \$1000 of assessed value

Village tax
Town tax
Town Highway tax
Town Outside Highway Tax
Fire District tax
Street Lighting tax
Debt Service District tax
Total Tax Rate

| Current Town-Outside-of-Village Residents | | |
|---|------------------|------------------|
| Current Tax | Proposed Changes | Proposed Tax |
| \$ - | \$ - | \$ - |
| - | 4.56 | 4.56 |
| - | 1.66 | 1.66 |
| 0.45 | (0.45) | - |
| 1.18 | (0.21) | 0.97 |
| - | - | - |
| - | - | - |
| \$ 1.63 | \$ 5.55 | \$ 7.18 |
| \$ 163.18 | \$ 555.25 | \$ 718.43 |
| \$ 116.23 | \$ (116.23) | \$ - |
| \$ 279.41 | \$ 439.02 | \$ 718.43 |
| 157% | | |

| Current Town-Outside-of-Village Residents | | |
|---|------------------|------------------|
| Current Tax | Proposed Changes | Proposed Tax |
| \$ - | \$ - | \$ - |
| - | 5.89 | 5.89 |
| - | 1.66 | 1.66 |
| 0.45 | (0.45) | - |
| 1.18 | (0.21) | 0.97 |
| - | - | - |
| - | - | - |
| \$ 1.63 | \$ 6.88 | \$ 8.51 |
| \$ 163.18 | \$ 688.25 | \$ 851.43 |
| \$ 116.23 | \$ (116.23) | \$ - |
| \$ 279.41 | \$ 572.02 | \$ 851.43 |
| 205% | | |

Tax on Home Assessed for \$100,000
Refuse District Charge
Total Tax Bill

Percentage change in tax

| Consideration of Town Residents in Separate Tax Districts | | | |
|--|------------------|------------------|------------------|
| | Current Tax | Proposed Changes | Proposed Tax |
| West Seneca Falls | | | |
| Tax on home assessed at \$100,000 | \$ 163.18 | \$ 555.25 | \$ 718.43 |
| West Seneca Falls Water/Sewer District (\$0.24 per thousand of assessed value) | 24.00 | - | 24.00 |
| Refuse District | 116.23 | (116.23) | - |
| | \$ 303.41 | \$ 439.02 | \$ 742.43 |
| 145% | | | |

| | Current Tax | Proposed Changes | Proposed Tax |
|-------------|------------------|------------------|------------------|
| | \$ 163.18 | \$ 688.25 | \$ 851.43 |
| | 24.00 | - | 24.00 |
| | 116.23 | (116.23) | - |
| | \$ 303.41 | \$ 572.02 | \$ 875.43 |
| 189% | | | |

Appendix C

Tax Impact Projections - Fire District, Townwide Police and Includes AIM

No AIM

| Consideration of Town Residents in Separate Tax Districts | | | |
|---|------------------|------------------|--------------------|
| | Current Tax | Proposed Changes | Proposed Tax |
| (38 Properties Only) | | | |
| Bridgeport District w/Sewer & Water Debt | | | |
| Town tax | \$ - | \$ 4.56 | \$ 4.56 |
| Town Highway tax | - | 1.66 | 1.66 |
| TOV Highway Tax | 0.45 | (0.45) | - |
| Fire District | 1.99 | (1.03) | 0.97 |
| Tax Rate | \$ 2.44 | \$ 4.74 | \$ 7.18 |
| Subtotal tax on home assessed at \$100,000 | \$ 244.37 | \$ 474.06 | \$ 718.43 |
| Debt Service District | 61.63 | - | 61.63 |
| Refuse District | 116.23 | (116.23) | - |
| Bridgeport Sewer District | 164.44 | - | 164.44 |
| Bridgeport Water District | 295.37 | - | 295.37 |
| Total Tax | \$ 882.04 | \$ 357.83 | \$ 1,239.87 |
| Percentage change in tax | 41% | | |

| Consideration of Town Residents in Separate Tax Districts | | |
|---|------------------|--------------------|
| Current Tax | Proposed Changes | Proposed Tax |
| \$ - | \$ 5.89 | \$ 5.89 |
| - | 1.66 | 1.66 |
| 0.45 | (0.45) | - |
| 1.99 | (1.03) | 0.97 |
| \$ 2.44 | \$ 6.07 | \$ 8.51 |
| \$ 244.37 | \$ 607.06 | \$ 851.43 |
| 61.63 | - | 61.63 |
| 116.23 | (116.23) | - |
| 164.44 | - | 164.44 |
| - | - | - |
| \$ 586.67 | \$ 490.83 | \$ 1,077.50 |
| 84% | | |

| Consideration of Town Residents in Separate Tax Districts | | | |
|---|------------------|------------------|------------------|
| | Current Tax | Proposed Changes | Proposed Tax |
| Bridgeport District with Sewer Debt Only | | | |
| Subtotal tax on home assessed at \$100,000 | \$ 244.37 | \$ 474.06 | \$ 718.43 |
| Debt Service District | 61.63 | - | 61.63 |
| Refuse District | 116.23 | (116.23) | - |
| Bridgeport Sewer District | 164.44 | - | 164.44 |
| Total Tax | \$ 586.67 | \$ 357.83 | \$ 944.50 |
| Percentage change in tax | 61% | | |

| Consideration of Town Residents in Separate Tax Districts | | |
|---|------------------|--------------------|
| Current Tax | Proposed Changes | Proposed Tax |
| \$ 244.37 | \$ 607.06 | \$ 851.43 |
| 61.63 | - | 61.63 |
| 116.23 | (116.23) | - |
| 164.44 | - | 164.44 |
| \$ 586.67 | \$ 490.83 | \$ 1,077.50 |
| 84% | | |

| Consideration of Town Residents in Separate Tax Districts | | | |
|---|------------------|------------------|------------------|
| | Current Tax | Proposed Changes | Proposed Tax |
| Kenmor | | | |
| Tax on home assessed for \$100,000 | \$ 244.37 | \$ 474.06 | \$ 718.43 |
| Debt Service District | 61.63 | - | 61.63 |
| Refuse District | 116.23 | (116.23) | - |
| Street Lighting District | 42.95 | - | 42.95 |
| Bridgeport Sewer District | 164.44 | - | 164.44 |
| Total tax | \$ 629.62 | \$ 357.83 | \$ 987.45 |
| Percentage change in tax | 57% | | |

| Consideration of Town Residents in Separate Tax Districts | | |
|---|------------------|--------------------|
| Current Tax | Proposed Changes | Proposed Tax |
| \$ 244.37 | \$ 607.06 | \$ 851.43 |
| - | - | 61.63 |
| 116.23 | (116.23) | - |
| 42.95 | - | 42.95 |
| 164.44 | - | 164.44 |
| \$ 567.99 | \$ 490.83 | \$ 1,120.45 |
| 86% | | |

Appendix D

Seneca Falls Village Owned Property

| Owner Name | SWIS | Year | Parcel ID | Street Name | Prop Class | Total AV |
|-------------------------|--------|------|-----------------|---------------------|------------|----------------------|
| Village of Seneca Falls | 453201 | 2009 | 03-2-15.2 | 36 Auburn Rd | 341 | \$ 32,000 |
| Village of Seneca Falls | 453201 | 2009 | 02-1-03.2 | 72 Auburn Rd | 822 | \$ 389,600 |
| Village of Seneca Falls | 453201 | 2009 | 04-1-26 | Leland Dr | 853 | \$ 18,400 |
| Village of Seneca Falls | 453201 | 2009 | 08-1-03 | 137 E Bayard | 695 | \$ 522,500 |
| Village of Seneca Falls | 453201 | 2009 | 11-2-06 | 60 State St | 552 | \$ 541,000 |
| Village of Seneca Falls | 453201 | 2009 | 11-2-16 | Cayuga St | 653 | \$ 30,900 |
| Village of Seneca Falls | 453201 | 2009 | 11-3-31 | 15 Water St | 593 | \$ 33,200 |
| Village of Seneca Falls | 453201 | 2009 | 11-3-47./3 | 115 Fall St | 464 | \$ 229,600 |
| Village of Seneca Falls | 453201 | 2009 | 11-3-47.12 | 7 Water St | 438 | \$ 63,300 |
| Village of Seneca Falls | 453201 | 2009 | 12-1-07 | 8 Seneca St | 853 | \$ 4,500,000 |
| Village of Seneca Falls | 453201 | 2009 | 12-1-13 | Seneca St | 311 | \$ 8,000 |
| Village of Seneca Falls | 453201 | 2009 | 12-1-26 | 4 Fall St | 692 | \$ 17,600 |
| Village of Seneca Falls | 453201 | 2009 | 12-1-27 | Fall St East End | 692 | \$ 19,900 |
| Village of Seneca Falls | 453201 | 2009 | 14-1-57 | 1 Powell Pl | 592 | \$ 29,000 |
| Village of Seneca Falls | 453201 | 2009 | 14-1-82.2 | Water St | 593 | \$ 100 |
| Village of Seneca Falls | 453201 | 2009 | 14-2-54 | 9-11 Chestnut St | 651 | \$ 525,000 |
| Village of Seneca Falls | 453201 | 2009 | 14-3-47 | Rumsey St | 311 | \$ 600 |
| Village of Seneca Falls | 453201 | 2009 | 14-3-78 | Rumsey St | 311 | \$ 2,000 |
| Village of Seneca Falls | 453201 | 2009 | 14-3-81 | Water St | 311 | \$ 2,000 |
| Village of Seneca Falls | 453201 | 2009 | 14-3-82.2 | 19 Water St | 853 | \$ 18,900 |
| Village of Seneca Falls | 453201 | 2009 | 16-1-42 | 15 Van Rensslaer St | 822 | \$ 722,500 |
| Village of Seneca Falls | 453201 | 2009 | 16-1-43 | Van Rensslaer St | 311 | \$ 1,000 |
| Village of Seneca Falls | 453201 | 2009 | 19-3-07 | 43 W Bayard St | 662 | \$ 503,000 |
| Village of Seneca Falls | 453201 | 2009 | 19-3-12 | W Bayard St | 311 | \$ 1,800 |
| Village of Seneca Falls | 453201 | 2009 | 19-3-13.1 | W Bayard St | 311 | \$ 200 |
| Village of Seneca Falls | 453201 | 2009 | 19-3-20 | 5 Cemetery Ln | 695 | \$ 28,700 |
| Village of Seneca Falls | 453201 | 2009 | 20-1-55 | Garden St | 311 | \$ 300 |
| Village of Seneca Falls | 453201 | 2009 | 632-001-240.700 | Outside Plant | 822 | \$ 2,057,800 |
| Village of Seneca Falls | 453289 | 2009 | 632-001-240.700 | Outside Plant | 827 | \$ 270,400 |
| Total | | | | | | \$ 10,569,300 |

Appendix D

Summary Assets & Equipment Value for Village DPW

| <u>Department</u> | | <u>Value</u> |
|-------------------|----|---------------------|
| Real Property | \$ | 2,852,600.00 |
| Vehicles | \$ | 908,000.00 |
| Salt Barn | \$ | 69,000.00 |
| Garage | \$ | 202,030.00 |
| Cemetary | \$ | 15,320.00 |
| Parks | \$ | 22,900.00 |
| DPW Office | \$ | 1,625.00 |
| Kitchen | \$ | 600.00 |
| | \$ | 4,072,075.00 |

Appendix D

Village DPW Assets and Equipment

| <u>Real Property</u> | <u>Location</u> | <u>Approximate Value</u> |
|---|---|--------------------------|
| House | Parker Rd., Seneca Falls | \$ 222,600.00 |
| Village Hall | 60 State St., Village of Seneca Falls | \$ 850,000.00 |
| Cemetery maintenance building | 135 E Bayard St., Village of Seneca Falls | \$ 30,000.00 |
| PW Garage | 26-28 Oak St., Village of Seneca Falls | \$ 1,420,000.00 |
| Band Stand | People's Park, Water St, Village of SF | \$ 36,000.00 |
| Salt & Sand Storage | N/S Seneca St, Seneca Falls | \$ 139,000.00 |
| Warehouse | N/S Seneca St, Seneca Falls | \$ 155,000.00 |
| | Total | \$ 2,852,600.00 |
| | | |
| <u>Vehicles</u> | | |
| 1979 Mack Dump - Sweeper | | \$ 15,000.00 |
| 1985 Ford Backhoe | | \$ 23,000.00 |
| 1988 John Deere Backhoe | | \$ 30,000.00 |
| 1993 Chevrolet Pickup Truck | | \$ 5,000.00 |
| 1996 Chevrolet Dump Truck | | \$ 30,000.00 |
| 1996 Dodge Pickup Truck | | \$ 12,000.00 |
| 1998 International Dump Truck | | \$ 30,000.00 |
| 1998 International Dump Truck with sander | | \$ 35,000.00 |
| 1998 Mack Refuse Truck | | \$ 44,000.00 |
| 1999 Dodge Pickup Trucks (2) | | \$ 25,000.00 |
| 1999 Ford Pickup Truck | | \$ 7,000.00 |
| 2001 Cross Country Trailer | | \$ 10,000.00 |
| 2001 International Dump Truck | | \$ 25,000.00 |
| 2001 John Deere Loader | | \$ 107,000.00 |
| 2002 Dodge Pickup Truck | | \$ 12,000.00 |
| 2003 Bobcat Loader | | \$ 24,000.00 |
| 2003 Chevrolet Pickup Truck | | \$ 12,000.00 |
| 2003 Dodge Pickup Trucks (2) | | \$ 24,000.00 |
| 2003 Ford Dump Truck | | \$ 35,000.00 |
| 2003 International Dump Truck | | \$ 37,000.00 |
| 2003 PJ Trailers (2) | | \$ 18,000.00 |
| 2004 Ford Stake Rack | | \$ 7,000.00 |
| 2004 Mack Refuse Truck | | \$ 60,000.00 |
| 2005 Chevrolet Pickup Truck | | \$ 14,000.00 |
| 2007 Ford Taurus | | \$ 15,000.00 |
| 2008 Bobcat Mini-excavator | | \$ 50,000.00 |
| 2008 Ford 3/4 ton Utility Truck | | \$ 45,000.00 |
| 2008 International Dump Truck | | \$ 107,000.00 |
| General tools and equipment | | \$ 50,000.00 |
| | Total | \$ 908,000.00 |

Appendix D

Assets and Equipment for Village Salt Barn

| <u>Quantity</u> | <u>Item Description</u> | <u>Value</u> | <u>Extended Value</u> |
|-----------------|---|---------------------|-----------------------|
| 1 | Bobcat Blower | \$ 800.00 | \$ 800.00 |
| 1 | Bobcat Auger | \$ 800.00 | \$ 800.00 |
| 1 | Bobcat Sweeper | \$ 1,000.00 | \$ 1,000.00 |
| 1 | Bobcat Mill Attachment | \$ 2,000.00 | \$ 2,000.00 |
| 1 | Melroe Angle Broom | \$ 1,000.00 | \$ 1,000.00 |
| 1 | Ingersollrand 185 air compressor | \$ 5,000.00 | \$ 5,000.00 |
| 1 | Cement Mixer | \$ 1,000.00 | \$ 1,000.00 |
| 2 | Grasshopper Bager Attchment | \$ 500.00 | \$ 1,000.00 |
| 1 | Ariens 1332 DLE ProSnowbLower | \$ 2,000.00 | \$ 2,000.00 |
| 1 | Ingersollrand Roller | \$ 3,500.00 | \$ 3,500.00 |
| 1 | Bobcat Snow Bucket | \$ 1,000.00 | \$ 1,000.00 |
| 1 | Loader Snow Bucket | \$ 1,500.00 | \$ 1,500.00 |
| 1 | Snapper Lawn Mower | \$ 200.00 | \$ 200.00 |
| 2 | Plows R132TEC395 Everest | \$ 8,000.00 | \$ 16,000.00 |
| 1 | Viking 120 Hse Plow | \$ 5,000.00 | \$ 5,000.00 |
| 1 | Tenco TCD-11-T-42-F2-HA2 Plow | \$ 3,000.00 | \$ 3,000.00 |
| 1 | Tenco 12759 Plow | \$ 3,000.00 | \$ 3,000.00 |
| 1 | Tenco TC 120 TE Plow | \$ 3,000.00 | \$ 3,000.00 |
| 1 | Tenco 15261 plow | \$ 3,000.00 | \$ 3,000.00 |
| 1 | Loader Snow Bucket | \$ 1,000.00 | \$ 1,000.00 |
| 2 | Myers 550 | \$ 1,000.00 | \$ 2,000.00 |
| 1 | Wester S-1 Plow | \$ 800.00 | \$ 800.00 |
| 3 | Viking 120 HSE-9 Plow | \$ 500.00 | \$ 1,500.00 |
| 1 | Balderson BR-110 Loader Attchment Blade | \$ 1,000.00 | \$ 1,000.00 |
| 1 | Yellow Plow | \$ 3,000.00 | \$ 3,000.00 |
| 1 | Plow Wing- Green Truck | \$ 1,000.00 | \$ 1,000.00 |
| 8 | Benches for downtown | \$ 200.00 | \$ 1,600.00 |
| 13 | Pinic Tables for the park | \$ 200.00 | \$ 2,600.00 |
| 5 | Older Beches in the Barn | \$ 50.00 | \$ 250.00 |
| 1 | Tank (water for the truck) | \$ 150.00 | \$ 150.00 |
| 1 | Liquid tank for maixing salt | \$ 300.00 | \$ 300.00 |
| | | \$ 54,500.00 | \$ 69,000.00 |

Appendix D

Assets and Equipment for Village DPW Garage

| <u>Quantity</u> | <u>Item Description</u> | <u>Value</u> | <u>Extended Value</u> |
|-----------------|----------------------------------|---------------------|-----------------------|
| 1 | Mini Escatator Knuckle | \$ 2,000.00 | \$ 2,000.00 |
| 1 | Bobcat Blade | \$ 1,500.00 | \$ 1,500.00 |
| 1 | Bobcat Forks | \$ 600.00 | \$ 600.00 |
| 1 | Loader Forks | \$ 1,200.00 | \$ 1,200.00 |
| 1 | Loader Bucket | \$ 2,000.00 | \$ 2,000.00 |
| 1 | Loader Clam Bucket | \$ 9,000.00 | \$ 9,000.00 |
| 125 | Cones | \$ 16.80 | \$ 2,100.00 |
| 1 | Ladder 6 | \$ 100.00 | \$ 100.00 |
| 1 | Wheel Cart Dolly | \$ 20.00 | \$ 20.00 |
| 3 | Wheel Barrels | \$ 50.00 | \$ 150.00 |
| 1 | Hand Jack Hammer | \$ 200.00 | \$ 200.00 |
| 1 | Torches | \$ 200.00 | \$ 200.00 |
| 1 | Bobcat backhand LR5A | \$ 1,500.00 | \$ 1,500.00 |
| 1 | Vermeer Chipper BC 1000 XL | \$ 7,000.00 | \$ 7,000.00 |
| 2 | Backhoe Buckets | \$ 500.00 | \$ 1,000.00 |
| 5 | Mini Escavorter Buckets | \$ 250.00 | \$ 1,250.00 |
| 25 | Road signs and bases | \$ 100.00 | \$ 2,500.00 |
| 1 | LT 6000 Jumping Jack Tamper | \$ 2,000.00 | \$ 2,000.00 |
| 3000 | Garbage Totes 96 & 35 gallon | \$ 50.00 | \$ 150,000.00 |
| 1 | Ladder 8' | \$ 100.00 | \$ 100.00 |
| 1 | Ladder 10' | \$ 150.00 | \$ 150.00 |
| 2 | Ladder 12' | \$ 150.00 | \$ 300.00 |
| 1 | Ladder 14' | \$ 200.00 | \$ 200.00 |
| 1 | Ladder 16' | \$ 250.00 | \$ 250.00 |
| 1 | Ladder 30' | \$ 500.00 | \$ 500.00 |
| 1 | Toro Snowblower 38420 | \$ 200.00 | \$ 200.00 |
| 1 | Traintex Paint Machine | \$ 2,000.00 | \$ 2,000.00 |
| 7 | 5 Gal Gas Cans | \$ 80.00 | \$ 560.00 |
| 5 | 2.5 Gal Gas Cans | \$ 80.00 | \$ 400.00 |
| 1 | Mighty Mac Leaf Blower | \$ 150.00 | \$ 150.00 |
| 1 | Wisconsin Robin Plate Tamper | \$ 2,000.00 | \$ 2,000.00 |
| 1 | Water Pump NpH-2 | \$ 300.00 | \$ 300.00 |
| 2 | Stihl backpack Blowers BR400 | \$ 250.00 | \$ 500.00 |
| 1 | Stihl Pole Saw | \$ 150.00 | \$ 150.00 |
| 1 | JC Smith Lazer | \$ 1,000.00 | \$ 1,000.00 |
| 1 | Toro Snowblower 38170 | \$ 200.00 | \$ 200.00 |
| 1 | MMP-N6K2900n Generator H002016 | \$ 500.00 | \$ 500.00 |
| 1 | Stihl MS 210 Chain Saw | \$ 400.00 | \$ 400.00 |
| 1 | Stihl 034 AV Chain Saw | \$ 500.00 | \$ 500.00 |
| 1 | Husquarna Saw 371k | \$ 600.00 | \$ 600.00 |
| 1 | Homelite Hand Blower HN1640026 | \$ 100.00 | \$ 100.00 |
| 1 | Lincoln Electric Welder | \$ 2,100.00 | \$ 2,100.00 |
| 1 | Penwalt Chop Saw | \$ 150.00 | \$ 150.00 |
| 1 | Press Packard Tools | \$ 150.00 | \$ 150.00 |
| 1 | Grasshopper Blower Attchment 412 | \$ 500.00 | \$ 500.00 |
| 1 | Stihl Brush Cutter F576 | \$ 400.00 | \$ 400.00 |
| 1 | Stihl Hand Blower B655 | \$ 200.00 | \$ 200.00 |
| 1 | Power pruner PPT 2400 | \$ 100.00 | \$ 100.00 |
| 1 | Grinder | \$ 50.00 | \$ 50.00 |
| 1 | Stick Welder | \$ 3,000.00 | \$ 3,000.00 |
| | | \$ 44,796.80 | \$ 202,030.00 |

Appendix D

Assets and Equipment related to the Village Cemetery

| <u>Quantity</u> | <u>Item Description</u> | | <u>Value</u> | | <u>Extended Value</u> |
|-----------------|---------------------------------------|----|-----------------|----|-----------------------|
| 2 | John Deere Riding Lawn Mower 2810A | \$ | 7,000.00 | \$ | 14,000.00 |
| 2 | Red Trailer White trailer | \$ | 100.00 | \$ | 200.00 |
| 1 | Little Wonder Blower 9810Ho | \$ | 300.00 | \$ | 300.00 |
| 1 | 5 Gal Gas Can | \$ | 80.00 | \$ | 80.00 |
| 3 | 2.5 Gal Gas Can | \$ | 80.00 | \$ | 240.00 |
| 2 | Stihl Straight Shaft Weedeaters F580R | \$ | 250.00 | \$ | 500.00 |
| | | \$ | 7,810.00 | \$ | 15,320.00 |

Appendix D

Assets and Equipment for Village Parks

| <u>Quantity</u> | <u>Item Description</u> | <u>Value</u> | <u>Extended Value</u> |
|-----------------|---|---------------------|-----------------------|
| 4 | Stihl Weedeaters Curved Shaft | \$ 200.00 | \$ 800.00 |
| 1 | Bush Trimmers (Little Wonder) 193012972 | \$ 100.00 | \$ 100.00 |
| 2 | Grasshopper Riding Lawn Mower CH185 | \$ 6,000.00 | \$ 12,000.00 |
| 2 | John Deere Push Mowers JS25 | \$ 300.00 | \$ 600.00 |
| 2 | Lawn Boys Push Mowers 10227 | \$ 250.00 | \$ 500.00 |
| 2 | Makitta Weedeaters EC0256 | \$ 200.00 | \$ 400.00 |
| 1 | Grasshopper Riding Lawn Mower 727 | \$ 8,000.00 | \$ 8,000.00 |
| 2 | Stihl Weedeaters Straight Shaft E580R | \$ 250.00 | \$ 500.00 |
| | | \$ 15,300.00 | \$ 22,900.00 |

Appendix D

Village DPW Office

| <u>Quantity</u> | <u>Item Description</u> | <u>Value</u> | <u>Extended Value</u> |
|-----------------|--------------------------|--------------|-----------------------|
| 1 | Dell Computer | \$ 1,000.00 | \$ 1,000.00 |
| 2 | Lexmark printer | \$ 50.00 | \$ 100.00 |
| 2 | Wood Bookshelves | \$ 50.00 | \$ 100.00 |
| 2 | File Cabinets 3 drawer | \$ 50.00 | \$ 100.00 |
| 2 | Office Desks | \$ 50.00 | \$ 100.00 |
| 1 | Metal Cabinet | \$ 50.00 | \$ 50.00 |
| 1 | Acer Windows 98 Computer | \$ 100.00 | \$ 100.00 |
| 1 | Assorted Maps | \$ - | \$ - |
| 1 | Hanging Map Rack | \$ 75.00 | \$ 75.00 |
| | | | \$ 1,625.00 |
| | KITCHEN | | |
| 1 | Microwave Oven | 50 \$ | 50.00 |
| 1 | Refrigerator / Freezer | 300 \$ | 300.00 |
| 2 | Bench Table Combos | 100 \$ | 200.00 |
| 1 | 13" Television | 50 \$ | 50.00 |
| | | | \$ 600.00 |