

# Alternatives Report

## Village of Richville and Town of DeKalb

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Prepared for:

Village of Richville Dissolution Study Committee

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## Table of Contents

1.0	EXECUTIVE SUMMARY.....	1
2.0	INTRODUCTION .....	2
3.0	HOW WOULD DISSOLUTION AFFECT DELIVERY OF SERVICES.....	3
3.1	VILLAGE SERVICES .....	3
3.1.1	Mayor.....	3
3.1.2	Village Board .....	3
3.1.3	Village Clerk .....	3
3.1.4	Elections.....	4
3.1.5	Legal Services.....	4
3.1.6	Historian.....	4
3.1.7	Code Enforcement/Safety Inspection.....	5
3.1.8	Street Admin .....	5
3.1.9	Youth Program.....	5
3.1.10	Library.....	6
3.1.11	Buildings.....	6
3.1.12	Celebrations .....	7
3.1.13	Miscellaneous Expenses .....	7
4	EFFECT OF DISSOLUTION ON SPECIAL DISTRICTS.....	8
4.1	Fire Districts .....	8
4.2	Lighting.....	8
5	EFFECT OF DISSOLUTION ON TAXES.....	9
5.1	Wages & Benefits.....	9
5.2	Contractual .....	9
5.3	Annual State Aid for Dissolution and Sales Tax Revenue .....	9
5.4	Impact on Tax Rates.....	10
5.4.1	Village Tax Impacts .....	10
5.4.2	Town Tax Impacts .....	11
5.4.3	County Tax Impacts.....	11
6	CONCLUSION .....	14
	APPENDIX A – Summary of Projected Annual Wages & Benefits Savings from Dissolution	
	APPENDIX B – Summary of Projected Annual Contractual Savings from Dissolution	
	APPENDIX C – Projected Tax Impacts	

# 1.0 EXECUTIVE SUMMARY

The purpose of this **ALTERNATIVES REPORT** is to identify and evaluate viable alternatives for delivering municipal services through both potential shared service opportunities and in the event the Village dissolved. This report is the second step in the process being undertaken by the Village’s Dissolution Study Committee (DSC). The first step in the process involved documenting the Village’s current assets, services, finances and personnel in the **EXISTING CONDITIONS REPORT**. The findings from the **ALTERNATIVES REPORT** phase of the study are summarized below.

As a result of dissolution, taxpayers in the Village of Richville would see an 11% increase in their taxes. The Town of DeKalb taxpayers would see a 9% decrease in their taxes.  
*See Section 5.4 for details.*

The DSC does not recommend that the Village move forward with dissolution. *See Section 6 for details.*

The Village presents a rare case where dissolution would cause an *increase* in taxes paid by Village residents, rather than a decrease. This anomaly occurs because of the Village applies Village sales tax revenue to the County tax levy, drastically reducing the County tax rate for Village taxpayers compared to what the Town Outside Village taxpayers pay. The Village does this because the sales tax revenue exceeds the Village tax levy. If the Village dissolved, the Village residents would have to pay the same County tax rate as the Town residents, and that large tax rate increase negates any savings achieved or tax credits received through dissolution. As a result, the DSC does not recommend that the Village pursue dissolution. The DSC did identify potential sources of cost savings outside of dissolution and recommends that the Village research and explore those opportunities.

## 2.0 INTRODUCTION

The Board Members from the Village of Richville hired the Development Authority of the North Country (“Authority”) to oversee the dissolution study process. The Board also appointed a Dissolution Study Committee (DSC) which has been charged with developing a study to evaluate dissolving the Village and identifying alternatives to dissolution, including fiscal impacts, provision of service and other matters as identified. The DSC is comprised of Blue Jay Fenlong (Village of Richville Mayor), John Frary (Town of DeKalb Supervisor), Ann Adams, Norris Davis, Martin Hassett, Harold Jenkins Jr., Shelley Prashaw, Larry Pratt, and Bonnie Raymo. The DSC began this initiative with a kick-off meeting on April 25, 2016. Since that time, the DSC developed a basis of understanding of the Village and Town services provided, the way in which these services are provided, and the cost to taxpayers to provide these services. The results of the initial phase of the project were summarized in the *EXISTING CONDITIONS REPORT*.

The DSC then moved into the second phase of the study and evaluated various alternatives to the delivery of the identified services, up to and including Village dissolution. To calculate projected cost savings from dissolution, the DSC was required to make some assumptions about future budgets and contractual costs. The DSC has not taken this task lightly and thoroughly discussed and analyzed financial statements from the village and town and different options for each service. The information presented in this report is the DSC’s best estimation of the projected cost savings and expenses. The DSC acknowledges, and the public should be aware, that this process requires assumptions about future conditions be made; some savings may be more and some savings may be less. However, the DSC tried to establish conservative projections while providing a realistic proposed plan that counts for the likely reductions in general government functions as a result of dissolution. The projections show that dissolution would not result in enough cost savings to decrease taxes; therefore, Village dissolution is not recommended at this time.

This report is being funded by and prepared in accordance with the New York State Department of State Work Plan requirements as outlined in Contract No. T00016GG-3800000 with the Village of Richville.

## **3.0 HOW WOULD DISSOLUTION AFFECT DELIVERY OF SERVICES**

The DSC, with assistance from the Authority, has evaluated each government function to explore alternative ways that these services could be delivered in the event the Village dissolved. The DSC also explored other ways for the Village to reduce service delivery costs outside of dissolution. To complete this assessment, the DSC considered the changes that would result from eliminating certain duties/functions as a result of dissolution and how those changes would affect the Town's responsibilities, duties, and costs. In the sections below, the proposed changes for each service function is explained with the intent of providing a conservative projection of the cost savings that could be achieved through dissolution. Tables summarizing the details of the wage and contractual savings are provided in Appendices A and B, respectively.

### **3.1 VILLAGE SERVICES**

#### **3.1.1 Mayor**

The Village Mayor expenses are reported as contractual and equipment and capital outlay expenses. The total cost of this position was \$1,325 in 2015. If the Village dissolved, this position and the costs would be eliminated. Without dissolution, the DSC did not find opportunities for cost savings in this service.

#### **3.1.2 Village Board**

The Village board is comprised of four members. The Village Board members were paid a total of \$3,400 in personal service wages in 2015, plus benefits including Social Security, Workers' Compensation Insurance, and Unemployment Insurance. If the Village dissolved, these positions and the costs would be eliminated. Without dissolution, the DSC did not find opportunities for cost savings in this service.

#### **3.1.3 Village Clerk**

The Village clerk completes many tasks including preparing materials for board meetings, taking meeting minutes, records management, issuing legal notices, processing mail, answering

customer questions, issuing licenses, collecting real property taxes, and billing and payments. The Village clerk position cost \$6,000 in personal service wages and \$820 in equipment and capital outlay expenses in 2015, plus benefits including Social Security, Workers' Compensation Insurance, and Unemployment Insurance. If the Village dissolved, this position and the costs would be eliminated. Without dissolution, the DSC did not find opportunities for cost savings in this service.

### **3.1.4 Elections**

The Village employs temporary staff to run their board of elections. The cost for this service is \$242 in personal service wages. If the Village dissolved, these positions and the costs would be eliminated. Without dissolution, the DSC recommends that the Village research whether they can eliminate or reduce these costs by moving their March elections to the general elections in November. It is possible, according to the St. Lawrence County Board of Elections, but requires a referendum to move the election date. If the Village would like to pursue this option further, the County Board of Elections will help the Village analyze the benefits and any cost savings, and outline the steps needed to change the election dates.

### **3.1.5 Legal Services**

The Village pays a flat fee of \$1,500 in personal services wages for up to ten hours of legal services per year. If the Village dissolved, this position and the costs would be eliminated. Without dissolution, the DSC recommends that the Village research whether there is an opportunity to share legal services with the Town to reduce costs, since the Village rarely utilizes their full ten hours, or bid out for lower costs.

### **3.1.6 Historian**

The Village historian position costs \$200 in personal services wages per year. If the Village dissolved, the DSC recommends that the historian position remain and \$200 wage be added to the Town budget, as this is considered a valuable service to local residents. Without dissolution, the DSC did not find opportunities for cost savings with this position.

### **3.1.7 Code Enforcement/Safety Inspection**

The Village code enforcement/safety inspection position cost \$2,750 in contractual expenses in 2015. There were 14 permits issued, resulting in \$290 in revenue. The current Code Enforcement/Safety Inspection Officer also works for the Town of Hermon. If the Village dissolved, this position and the costs would be eliminated. Without dissolution, the DSC recommends that the Village explore the option of sharing Code Enforcement/Safety Inspection with another municipality. The Village may be able to enter into an intermunicipal agreement with the Town of DeKalb or the Town of Hermon to share these services, possibly resulting in some cost savings.

### **3.1.8 Street Admin**

The Village paid \$5,532 in contractual expenses for street administration, including repairs and maintenance to the streets in the Village. The Village contracts this work out, typically to the Town of DeKalb but sometimes to other contractors, because they do not have Department of Public works or Highway staff. If the Village dissolved, these expenses would be transferred to the Town budget, since the Town would be responsible for the streets. The DSC did not identify any cost savings for this expense.

### **3.1.9 Youth Program**

The Youth Program is run by the librarian and a group of adult volunteers who are reimbursed for expenses. In past years, the Youth Program expenses also included playground equipment replacement, and in 2015, funds from this budget line were used to pay for the pavilion built at the playground, totaling \$11,141. Because the annual costs vary depending on the program activities and equipment purchased, the DSC decided the best way to determine costs for this service would be to take the average of the past five years of youth program expenses. The average cost since 2010 is \$6,259. If the village dissolved, the DSC decided that the costs for this program to continue would be the \$6,259 plus the amount the Town spent in 2015 on their Youth Program, \$205. The new annual Town cost for the Youth Program would be \$6,464. Regardless of dissolution, it is recommended that the Village and Town look into forming a joint

Youth Program Commission to manage this priority program and ensure that it continues to serve the Village and Town residents in the future.

### **3.1.10 Library**

The Library is supported by the Village and the Town. The Village contractual expense in 2015 was \$579, plus utilities and insurance costs (estimated to be \$1,000 annually). The Town pays \$1,500 per year. If the Village dissolved, the DSC recommends that the new annual Town cost for the library be \$3,500, which includes \$2,500 for expenses plus \$1,000 in utilities and insurance. The librarian has stated that if the Village dissolved and the clerk's office was closed, they would be able to utilize the additional space for this important community service. Without dissolution, the DSC did not find opportunities for cost savings with this position, but it is recommended that the Village track and document the actual costs for utilities, insurance, and other expenses to gain a true value of the Library service.

### **3.1.11 Buildings**

In 2015, the Village expense for Buildings was \$10,985, which includes costs for utility bills and building maintenance for the Village municipal office and library, and the Historical Association. If the Village dissolved, the DSC does not recommend eliminating any buildings or property. The Village property would be taken over by the Town. The only cost that would be eliminated would be the phone line bill for the Village clerk's office, which is \$102/month. The DSC did not identify any cost savings for this service outside of dissolution.



### **3.1.12 Celebrations**

The Village installs and removes Village-wide decorations and lights four times a year. In 2015, the expense for celebrations was \$6,345. The Village budgets \$3,000 annually, but some years decorations have to be replaced and the purchases go over the \$3,000. The cost for labor to install and remove the decorations is \$700 annually. If the Village dissolved, the DSC recommends that the Town take over this expense, minus the cost of labor, since the Town highway department would do the work. This would cost the town \$2,700. If the Village does not dissolve, the DSC recommends that the Village look into less expensive labor sources, such as the Town highway department, to install and remove the decorations.

### **3.1.13 Miscellaneous Expenses**

There are three other contractual expenses the Village pays: Unallocated Insurance, Municipal Association Dues, and Cemetery maintenance. Unallocated Insurance pays for building and other Village asset insurance. The cost in 2015 was \$5,758. If the Village dissolved, the DSC estimated that these costs would be combined with the Town costs for Unallocated Insurance, \$22,768, and reduced by \$2,000 for a total of \$26,526. The DSC estimated there would be a small discount for combining these buildings and assets under one insurance plan. There are no cost savings identified outside of dissolution.

The Village pays Municipal Association Dues annually at a cost of \$727. The DSC estimated that if the Village dissolved the Town's dues of \$80 may increase, so the costs were combined to give a conservative estimate of the new cost: \$807. There are no cost savings identified outside of dissolution.

The Village paid \$46 in 2015 for cemetery maintenance (mowing). If the Village dissolved, the Town would be required to take responsibility for the mowing and maintenance of the cemetery and there are no cost savings identified outside of dissolution.

## **4 EFFECT OF DISSOLUTION ON SPECIAL DISTRICTS**

### **4.1 Fire Districts**

Fire Districts are established as special districts and would not be impacted by municipal dissolution.

### **4.2 Lighting**

The Village has street lighting and all Village taxpayers pay for this service as part of their Village taxes. The Town currently has two lighting districts, Bigelow and DeKalb Junction. If the Village dissolved, the Town would create a new lighting district for the Village area and all taxpayers who currently pay for lighting would continue to pay for it in the new special district. The costs for this service are estimated to be the same, \$4,601, which amounts to a tax rate of \$0.30 per \$1,000 of assessed value. Without dissolution, there would be no change to lighting services.

## **5 EFFECT OF DISSOLUTION ON TAXES**

If the Village dissolved, there would be annual savings achieved and the Town tax levy would be lower, but dissolution will also impact the County tax rate in a manner that makes dissolution more expensive to Village taxpayers. This section will explain these impacts.

The savings can be grouped into the following categories: 1) Wages & Benefits; 2) Contractual Expenses; and 3) Annual State Aid and Sales Tax Revenue. The savings that would be achieved as a result of dissolution would be applied to reduce the town's tax levy. By projecting these savings, the impact on each taxpayer can be computed. The sections that follow summarize the savings that are projected for each category and the impacts that a taxpayer in the Village and in the Town is likely to see as a result of dissolution.

### **5.1 Wages & Benefits**

The total annual wages and benefit savings resulting from dissolution are estimated to be \$14,160. These savings would occur as a result of implementing the position reductions described in Section 3.0. Appendix A contains the worksheet utilized to compute the wages and benefit cost savings.

### **5.2 Contractual**

The total annual contractual savings resulting from dissolution are estimated to be \$4,145. These savings are primarily associated with the elimination of contractual expenses related to the Mayor and Clerk positions, and a reduction in insurance costs. Appendix B contains the worksheet utilized to compute contractual cost savings.

### **5.3 Annual State Aid for Dissolution and Sales Tax Revenue**

Annual savings from New York State aid, awarded if the Village proceeds with dissolution, is projected to be \$79,010 based on the combined 2015 tax levy<sup>1</sup>. The Citizens Empowerment Tax Credit (CETC) is computed by multiplying the combined tax levy of the Village and Town (minus any special district taxes) by 15% in the year before dissolution occurs. In accordance with New

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<sup>1</sup> Actual CETC will be based on the combined Village and Town tax levy for the year prior to dissolution.

York State requirements, 70% of the CETC must be utilized to reduce property taxes and this must be reported annually on the new Town financial statements. If the Village dissolved, the DSC recommends that 100% of these savings be applied to the reduction of property taxes.

If the Village dissolved, the sales tax revenue that the Village currently applies to its County tax levy, \$48,619, would become revenue for the Town to reduce the total town tax levy.

	Village	Town	Total
Actual Tax Levy (2015)	\$29,545	\$497,188	<b>\$526,733</b>
Annual Citizens Empowerment Tax Credit	-	-	\$79,010
Savings from Wages & Benefits and Contractual Expenses	-	-	\$18,305
Sales Tax Revenue from Village applied to Town	-	-	\$48,619
Town Tax Levy if Village Dissolves & 100% Citizens Empowerment Tax Credit is Applied	-	-	<b>\$380,799</b>

*Table 1 – Post Dissolution Tax Levy*

### 5.4 Impact on Tax Rates

Taxes in the Village include county, village, town, fire protection and school. Only three of these taxes would be impacted by dissolution: village taxes, town taxes, and county taxes. These impacts are described below, referencing the 2015 tax rates and the new projected rates.

#### 5.4.1 Village Tax Impacts

In 2015, Village taxpayers paid a rate of \$4.27 per \$1,000 of assessed value for Village taxes. Village taxes would be eliminated if the Village dissolved. The only portion of Village taxes that would remain is the amount the Village taxpayers currently pay for their lighting. A lighting district would be formed for the Village area and the district would pay a rate of \$0.30.

### 5.4.2 Town Tax Impacts

If the Village dissolved, the savings and credits outlined in Table 1 above would reduce the revised Town tax levy, reducing the Townwide tax rate from \$4.37 to \$3.29 per \$1,000 of assessed value. The Part-Town tax of \$0.14, which is only applied to Town taxpayers outside the Village (TOV), would be eliminated since the Village would no longer exist and all Town services would be applied townwide. There are currently two Town Chargebacks: Townwide at \$0.37 and Town Only (not including Village) at \$0.39. These two Town Chargebacks would be combined and applied townwide at a rate of \$0.76 per 1,000 of assessed value. This is notable, since the Village taxpayers currently do not pay the Town Only tax of \$0.39, but would have to pay it after dissolution.

### 5.4.3 County Tax Impacts

In most circumstances, Village and Town taxpayers pay the same County tax rate. This is not the case in Richville and DeKalb. In 2015, the Town Outside Village (TOV) taxpayers paid a County rate of \$8.53 per \$1,000 of assessed value; the Village taxpayers paid a County rate of \$2.62. The Village pays less because they apply their portion of sales tax revenue against the County levy, reducing their tax rate dramatically. There are only four municipalities in St. Lawrence County that apply sales tax revenue in this way: the Village of Richville and the Towns of Claire, Clifton, and Fine. The Village sales tax revenue was \$48,619 in 2015<sup>2</sup>. If the Village dissolved, the Village's sales tax revenue would go to the Town, which takes all of its sales tax as revenue. The taxpayers in the Village would then pay the same County rate as the rest of the Town. This is significant because it raises the County tax rate that Village taxpayers currently pay by \$5.91 to \$8.53.

The table below illustrates the tax rate impacts as result of dissolution.

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<sup>2</sup> Sales tax revenue is calculated for a municipality based on population and assessed values, so the amount can vary annually.

"Before" 2015 Tax Rates			"After" Post Dissolution Tax Rates		
	Village	TOV		Village	TOV
County	2.62	8.53	County	8.53	8.53
Townwide	4.37	4.37	Town	3.29	3.29
Part Town	-	0.14	(eliminated)	-	-
Village	4.27	-	Richville Lighting District	0.30	-
Town Chargebacks	0.37	0.37	Town Chargebacks	0.76	0.76
Town Chargebacks Townwide	-	-	(combined with Town Chargebacks)	-	-
Town Chargebacks Town Only	-	0.39			
<b>Total</b>	<b>11.63</b>	<b>13.80</b>	<b>Total</b>	<b>12.88</b>	<b>12.58</b>

*Table 2 - Tax Rate Impacts: Before and After Dissolution*

Table 2 demonstrates that if the Village dissolved, the TOV taxpayers would see a \$1.22 per \$1,000 of assessed value **decrease** in their taxes, while the Village taxpayers would see a \$1.25 per \$1,000 of assessed value **increase**. This increase is mostly due to the County tax increase discussed above, which cancels out all of the savings achieved from dissolution and the subsequent reduction of the Town tax rate. In fact, in order for Village taxpayers to have a \$0 increase in taxes post dissolution, there would need to be an additional \$145,000+ in savings and/or tax credits.

To further illustrate these tax impacts, the dollar amount change for each taxpayer can be calculated by applying the tax rates to actual property values. The median taxable assessed values for residential property in the Village and Town are presented below.

	Village	Town
<b>Median Taxable Value (200 Class)</b>	\$57,000	\$53,100

A Village taxpayer with a property assessed at \$57,000 would see an increase in their property taxes of \$71 per year, equal to an 11% increase. A Town taxpayer with a property assessed at \$53,100 would see a savings of \$65 per year, equal to a 9% decrease. Appendix C provides a

table for property owners in the Village and Town to use to estimate their tax impacts as a result of dissolution. Tax impacts can also be computed using this formula:

### Village Projected Annual Tax Impact

- Taxable Assessed Value of Property  $\div$  \$1,000 x \$1.25

### Town Projected Annual Tax Impact

- Taxable Assessed Value of Property  $\div$  \$1,000 x \$1.22

## 6 CONCLUSION

The DSC concluded that the results of the Existing Conditions Report and this Alternatives Report show that dissolution would not be in the best interest of the Village taxpayers. While the Town taxpayers would benefit from dissolution with a lower Town tax rate, the Village taxpayers would see a significant increase to their property taxes. The DSC recommends that the Village not move forward with dissolution; however, it would benefit the Village to research opportunities to deliver services identified in Section 3 of this report in a more efficient manner to achieve cost savings. The recommendations are listed below:

1. **Elections** - research any cost savings achieved through moving March elections to general elections in November
2. **Legal Services** - research opportunities to share legal services with the Town or bid out for lower rates
3. **Code Enforcement/Safety Inspection** - research utilizing an intermunicipal agreement to share these services with another municipality
4. **Youth Program** - consider forming a Joint Youth Commission with the Town to manage program
5. **Celebrations/Decorations** - consider less expensive labor sources to install and remove annual decorations

The DSC will present the results of this dissolution study during a Public Informational Meeting to be held on September 12, 2016 at 6:00 pm at the Richville Fire Hall to solicit feedback and comments from the public. The final reports will be presented to the Village of Richville Board and the Town of DeKalb Board.



Appendix A

**Summary of Projected Annual Savings from Dissolution**

**Note: Wages are sourced from 2015 AUDs.**

<b>Town Position</b>	<b>Type</b>	<b>Alternatives Report Section</b>	<b>Account Code</b>	<b>Summary of Recommended Change</b>	<b>Richville Wages</b>	<b>Richville Benefits</b>	<b>Savings w/ Dissolution</b>
Village Board, Pers Services	Elected	3.1.2	A10101	Positions would be eliminated	\$ 3,400		\$ 3,400
Village Clerk/Treasurer, Pers Services	Appointed	3.1.3	A13251	Position would be eliminated	\$ 6,000		\$ 6,000
Elections, Pers Services	Appointed	3.1.4	A14501	Position would be eliminated	\$ 242		\$ 242
Legal Services, Pers Services	Appointed	3.1.5	A14201	Position would be eliminated	\$ 1,500		\$ 1,500
Historian, Pers Services	Appointed	3.1.6	A75101	Combine with Town and keep costs	\$ 200		\$ -
				<b>Total</b>	<b>\$ 11,342</b>	<b>\$ 3,018</b>	<b>\$ 11,142</b>
						<b>Wages &amp; Benefit Savings</b>	<b>\$ 14,160</b>

Appendix B

			Richville 2015	DeKalb 2015			
Function	Account	Alternatives Report Section	Annual Cost	Annual Cost	Savings w/ Dissolution	Town Cost after Dissolution	Basis
Mayor, Contractual	A12104	3.1.1	\$ 125	\$ -	\$ 125	\$ -	Position would be eliminated
Mayor Equipment & Capital Outlay	A12102	3.1.1	\$ 1,200	\$ -	\$ 1,200	\$ -	Position would be eliminated
Clerk/Treasurer Equipment & Capital Outlay	A13252	3.1.2	\$ 820	\$ -	\$ 820	\$ -	Position would be eliminated
Code Enforcement /Safety Inspection , Contractual	A36204	3.1.7	\$ 2,750	\$ 15,887	\$ -	\$ 18,637	Town Code Enforcement would assume Village responsibilities, so costs are combined
Street Admin, Contractual	A50104	3.1.8	\$ 5,532	\$ 2,217	\$ -	\$ 7,749	Combine costs, Town assumes costs and responsibility
Youth Program, Contractual	A73104	3.1.9	\$ 11,141	\$ 205	\$ -	\$ 6,464	Determine average Village spent over last 5 yrs and combine with Town costs
Library, Contractual	A74104	3.1.10	\$ 579	\$ 1,500	\$ -	\$ 3,500	Committee recommends \$2,500 annually plus utilities and insurance (estimated at \$1,000 annually)
Buildings, Equipment & Capital Outlay	A16202	3.1.11	\$ 10,985	\$ 34,660	\$ -	\$ 44,421	Combine costs and subtract \$102/month (\$1,224 annually) as savings from elimination of Village phone line
Celebrations, Equipment & Captial Outlay	A75502	3.1.12	\$ 6,345	\$ -	\$ -	\$ 2,300	Town to take over responsibility for \$3,000 minus the cost of labor (\$700)
Unallocated Insurance, Contractual	A19104	3.1.13	\$ 5,758	\$ 22,768	\$ 2,000	\$ 26,526	Insurance estimated to be combined and then reduced by \$2,000
Municipal Association Dues, Contractual	A19204	3.1.13	\$ 727	\$ 80	\$ -	\$ 807	Combine costs since Village dissolving may mean an increase in Town's dues
Cemetery, Contractual	A88104	3.1.13	\$ 46	\$ (45)	\$ -	\$ -	Town responsibility
Street Lighting, Equipment & Capital Outlay	A51822	4.2	\$ 4,601	\$ 8,696	\$ -	\$ -	Lighting district will be formed, estimated tax rate \$0.30
<b>Total</b>			<b>\$ 50,609</b>	<b>\$ 85,968</b>	<b>\$ 4,145</b>	<b>\$ 110,404</b>	<b>Town Costs Increase by \$24,436 after dissolution</b>

## How will the tax rates impact taxpayers?

Assessed Value	If you live in the Village:		
	Current Tax Rate	Post Dissolution Tax Rate	\$ Amount Increase
	\$ 11.63	\$ 12.88	
\$30,000	\$ 349	\$ 386	\$ 37
\$40,000	\$ 465	\$ 515	\$ 50
\$50,000	\$ 582	\$ 644	\$ 62
\$60,000	\$ 698	\$ 773	\$ 75
\$70,000	\$ 814	\$ 901	\$ 87
\$80,000	\$ 930	\$ 1,030	\$ 100
\$90,000	\$ 1,047	\$ 1,159	\$ 112
\$100,000	\$ 1,163	\$ 1,288	\$ 125
\$110,000	\$ 1,279	\$ 1,416	\$ 137
\$120,000	\$ 1,396	\$ 1,545	\$ 150
\$130,000	\$ 1,512	\$ 1,674	\$ 162
\$140,000	\$ 1,628	\$ 1,803	\$ 175
\$150,000	\$ 1,745	\$ 1,932	\$ 187
\$160,000	\$ 1,861	\$ 2,060	\$ 200
\$170,000	\$ 1,977	\$ 2,189	\$ 212
\$180,000	\$ 2,093	\$ 2,318	\$ 224
\$190,000	\$ 2,210	\$ 2,447	\$ 237
\$200,000	\$ 2,326	\$ 2,575	\$ 249
\$210,000	\$ 2,442	\$ 2,704	\$ 262
\$220,000	\$ 2,559	\$ 2,833	\$ 274
\$230,000	\$ 2,675	\$ 2,962	\$ 287
\$240,000	\$ 2,791	\$ 3,091	\$ 299
\$250,000	\$ 2,908	\$ 3,219	\$ 312

Assessed Value	If you live in the Town:		
	Current Tax Rate	Post Dissolution Tax Rate	\$ Amount Decrease
	\$ 13.80	\$ 12.58	
\$30,000	\$ 414	\$ 377	\$ 37
\$40,000	\$ 552	\$ 503	\$ 49
\$50,000	\$ 690	\$ 629	\$ 61
\$60,000	\$ 828	\$ 755	\$ 73
\$70,000	\$ 966	\$ 880	\$ 86
\$80,000	\$ 1,104	\$ 1,006	\$ 98
\$90,000	\$ 1,242	\$ 1,132	\$ 110
\$100,000	\$ 1,380	\$ 1,258	\$ 122
\$110,000	\$ 1,518	\$ 1,383	\$ 135
\$120,000	\$ 1,656	\$ 1,509	\$ 147
\$130,000	\$ 1,794	\$ 1,635	\$ 159
\$140,000	\$ 1,932	\$ 1,761	\$ 171
\$150,000	\$ 2,070	\$ 1,887	\$ 183
\$160,000	\$ 2,208	\$ 2,012	\$ 196
\$170,000	\$ 2,346	\$ 2,138	\$ 208
\$180,000	\$ 2,484	\$ 2,264	\$ 220
\$190,000	\$ 2,622	\$ 2,390	\$ 232
\$200,000	\$ 2,760	\$ 2,515	\$ 245
\$210,000	\$ 2,898	\$ 2,641	\$ 257
\$220,000	\$ 3,036	\$ 2,767	\$ 269
\$230,000	\$ 3,174	\$ 2,893	\$ 281
\$240,000	\$ 3,312	\$ 3,019	\$ 293
\$250,000	\$ 3,450	\$ 3,144	\$ 306

## Notes:

1. Assumes 100% of CETC is appropriated to reduce taxes.
2. Tax impacts resulting from dissolution affect County, Town, and Village taxes. School and Special District taxes are not impacted by dissolution.