

# Village of Victory Dissolution Study, Plan and Alternatives

Report to the Community by  
the Study Committee

**DRAFT**

November 14, 2012

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## SUMMARY

The Village of Victory is located in Saratoga County in the eastern part of New York State. The Village was established in 1849 and consists of 0.5 square miles in the 42.9 square miles of the Town of Saratoga which also includes the Village of Schuylerville. Based on 2010 U.S. Census data, the Village's population of 605 accounts for about 11% of the overall Town population.

On November 18, 2009, the Village of Victory received a dissolution petition under NYS Law Article 19, which required the Village Board of Trustees to form a dissolution study committee. The Village applied for, and was awarded, a New York State Department of State Local Government Efficiency (LGe) grant to fund the study.<sup>1</sup> The Village Board appointed a Study Committee comprised of both Village and town-outside residents.

This report represents the Final Report and Plan developed by the Victory Dissolution Study Committee. The Committee's work is complete with the delivery of this report to the Village Board. The Village Board can adopt the Committee's plan or modify it. The adopted plan by the Board will be followed by at least one public hearing to inform the public of the proposed Village Dissolution Plan before the referendum is placed on the ballot in March 2013.

Only registered voters in the Village of Victory can vote on dissolution of the Village. If the dissolution referendum passes, the Village of Victory and the Town of Saratoga would work together through a 21-month transition period. The Village of Victory would be officially dissolved after December 31, 2014.

## Public Engagement

To ensure the public had the opportunity to be engaged in the study, the Committee:

- Posted key documents and information on a special project website: [www.cgr.org/victory](http://www.cgr.org/victory)
- Held 16 Committee meetings, all open to the public
- Presented to a Joint Board Meeting of the Town and Village on May 10, 2012
- Presented an initial report to the Community on June 13, 2012

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<sup>1</sup> New York Department of State under the Local Government Efficiency Grant Program Contract No. T-098823

- Included a Committee Newsletter Update in the Village October sewer bills
- Presented a public forum on November 14, 2012 on the proposed Dissolution Plan to solicit community feedback prior to finalizing the Report and Plan.

## Report Format

This report provides background information and options considered by the Committee when developing the Dissolution Plan. Committee recommendations and the fiscal impacts if the Village of Victory dissolved are outlined in Chapters V and VI. Detailed budget information is provided in the Appendix. The final two chapters of this report present the Committee's Dissolution Plan and their recommendations for alternatives to dissolution.

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# I. INTRODUCTION AND CONTEXT

This report to the Board of Trustees of the Village of Victory and the greater community of the Village of Victory and the Town of Saratoga presents the findings and recommendations of the Victory Dissolution Study Committee (Committee). This document constitutes the Dissolution Study and Dissolution Plan created by the Committee as requested by the Village Board. This report was prepared with technical assistance from the Center for Governmental Research (CGR). Funding for this project was provided by the NY Department of State Local Government Efficiently program.

In this report, the Committee provides an overview of municipal services and financial information based upon operations of the Village (2011/12) and Town (2012) governments and makes recommendations of how services would be provided or changed if Village voters vote to dissolve the Village of Victory.

Information about the study, including detailed background data that were used in support of this report, can be found on the study website: [www.cgr.org/victory](http://www.cgr.org/victory).

## Study Background and Goals

On November 18, 2009, the Village of Victory received a dissolution petition under NYS Law Article 19, which required the Village Board of Trustees to form a dissolution study committee. The Village applied for, and was awarded, a New York State Department of State Local Government Efficiency (LGe) grant to fund the study.<sup>2</sup> The Village Board appointed a Study Committee comprised of both Village and town-outside residents. As part of the requirements, the Committee must prepare a draft Dissolution Plan and review alternatives to dissolution and submit its recommendations to the Village Board. In the fall of 2011, the Village Board engaged the Center for Governmental Research to provide technical assistance to the Committee.

The Village Board has stated its intention to put a referendum on whether or not to dissolve the Village before the voters in the general Village election on March 19, 2013. The Dissolution Plan adopted by the Village of Victory Board of Trustees will be the plan voters will be asked to approve or reject.

## Study Committee

The Village Board appointed an eleven-person study Committee, consisting of residents who live in the Village of Victory and within the Town-Outside-Village, as follows:

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<sup>2</sup> New York Department of State under the Local Government Efficiency Grant Program Contract No. T-098823



**Village Residents<sup>3</sup>:** Terrie Wolcott (Committee Chair), Michael Marchin, Leslie Dennison, Tom Drew, George Garney, Allen Kortokrax, Kathleen Rathbun, Laurel Tator, and Kim Wait.

**Town-Outside-Village Residents:** Debra Mathis and Barbara Tierney.

The Committee members were charged with providing a detailed review of the current functions in both the Town and Village and to outline their recommendation for each functional area if the Village of Victory were to dissolve as presented in separate chapters in this report.

## Dissolution Study Process and Requirements

The process being followed for this study is governed by New York State Village Law Article 19.<sup>4</sup> Article 19 requires the Village to form a dissolution study committee (noted above) comprised of residents of the community (including Town Outside of Village residents). The Committee is tasked with developing a study and formal Dissolution Plan to deliver to the Village Board. The multi-step process to develop the study and plan includes a required public hearing process prior to the Committee submitting its plan to the Village Board as outlined in the graphic below.

The Village Board can adopt the Committee's plan or modify it. The adopted plan by the Board will be followed by at least one public hearing to inform the public of the proposed Village Dissolution Plan before the referendum is placed on the ballot in March 2013. Only registered voters in the Village of Victory can vote on dissolution of the Village.

If the dissolution referendum passes, the Village of Victory and the Town of Saratoga would work together through a 21-month transition period. The Village of Victory would be officially dissolved after December 31, 2014.

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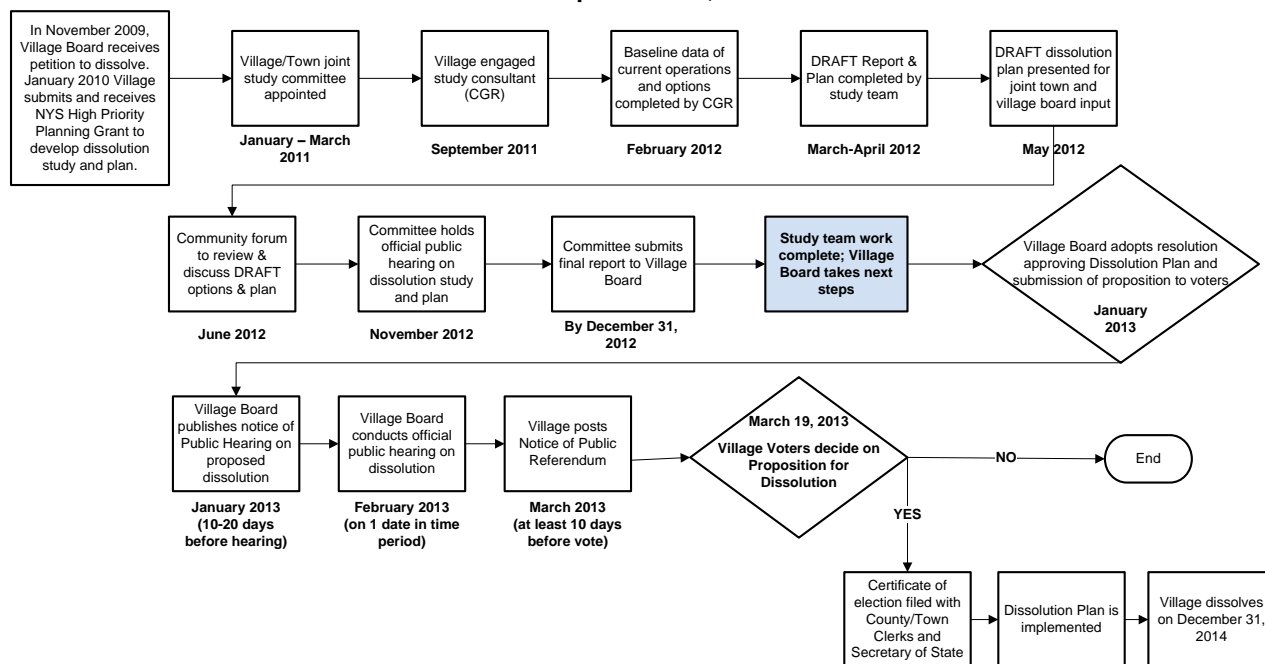
<sup>3</sup> Mr. Marchin served as co-chair of the Committee through April 2012 and subsequently resigned due to personal commitments. Mr. Kortokrax did not serve on the Committee.

<sup>4</sup> As of March 21, 2010, Article 19 has been replaced by NYS Article 17-A. However, the current Victory dissolution study and process must adhere to Article 19.

Figure 1

## Village of Victory Dissolution Study and Vote Process Flowchart

As of September 12, 2012



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

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\*The Village of Victory dissolution process is under New York State Article 19 Dissolution of Villages

### What the Plan Cannot Anticipate

The Committee, in preparing the Dissolution Plan, can project the effect on the structure of local government of combining two separate entities into one. However, the Dissolution Plan cannot project decisions future elected leaders will make regarding levels of service to be provided. The Committee's Dissolution Plan can only reflect its own judgment, based on information it has received, about what options would best serve the community if the Village dissolves.

The Dissolution Plan sets the policy and operational expectations if the Village dissolves. It is not intended to be a highly detailed transition implementation document. Detailed implementation would be worked out between the two boards during the 21-month transition period if Village voters vote to dissolve. In the event of dissolution, the Town Board makes the final decisions regarding levels of service.

## What Will Be Affected by the Plan?

The Dissolution Plan is a road map, if the Village of Victory dissolves, to guide future elected leaders. The Dissolution Plan addresses:

- What services will be provided
- How services will be provided
- The fiscal (cost) impact of those services, based on 2011/12 Village and 2012 Town budgets
- The property tax impact of those services, based on 2011/12 Village and 2012 Town fiscal information

## Importance of Public Input

The public is highly encouraged to provide comments and suggestions about this Report by attending public presentations or Committee meetings, by submitting written comments to the Committee, or by using the comment form on the project website ([www.cgr.org/victory](http://www.cgr.org/victory)).

Following review of the Draft Study and Dissolution Plan and the public comment process, the Committee will finalize its proposed Dissolution Plan and Report and submit it to the Village Board by the end of December 2012. Following this, the Board will once again provide its Plan for public review and input before the dissolution referendum and vote is held in March 2013.

## Assumptions Used in Developing Recommendations

Cost projections in this report are based on comparing current costs of the existing separate Village and Town operations, and estimating what those costs would be if the recommended changes were followed now.<sup>5</sup> Estimating precise figures for future tax bills is not possible given the range of changes outside the control of the Committee, Town and Village (pension cost increases, health cost increases, impact of new housing developments, etc.).

**The goal of this Report is to provide the best judgment of what dissolution would look like if it occurred now – based on known and current information – to show an order of magnitude of the impact of dissolution on costs and services.**

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<sup>5</sup> Note: Financial information is based on the 2011/12 Village budget and the 2012 Town budget, unless otherwise noted.

The Committee also relied on conservative savings estimates with each of its recommendations to avoid overstating any change. For example, cost projections presented in the report are made with and without the additional NYS Citizen Empowerment Tax Credit funds provided when governments consolidate. Further, most operational expenses were held constant and not reduced, though it is reasonable to assume office supplies, equipment and contracting costs would all be reduced with the consolidation of administrative functions.

It is also important to note that under the law, the Town is not obligated to hire former Village employees. The Dissolution Plan, however, assumes that the Town will include additional positions in the Town budget that would offset the loss of Village positions (except as noted in the details of this report). If the Town follows standard practice established in other Village dissolutions, the Town would likely offer former Village employees preference for newly created Town positions, consistent with civil service law. Former Village employees who became Town employees would be subject to the Town terms and conditions of employment, including payroll and benefits.

## Glossary of Helpful Terms to Know

The following Table summarizes terms used throughout this report.

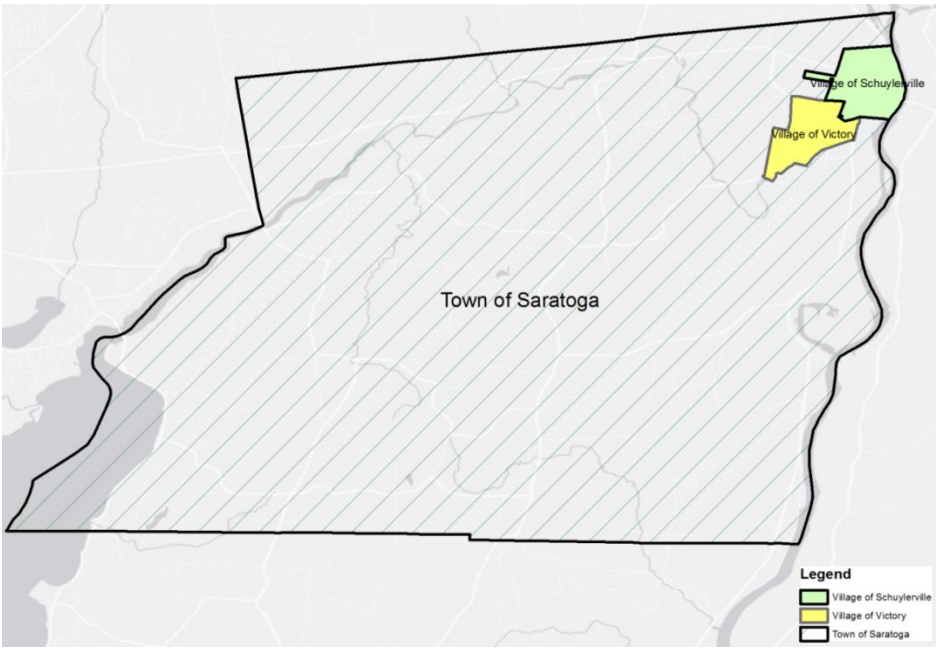
**Table 1**

<b>Term</b>	<b>Definition</b>
<b>Tax Levy</b>	The amount of money raised by a specific government through taxes. For local governments, this means property taxes.
<b>Taxable Assessed Valuation (TAV)</b>	The size of the tax base from which a government raises property tax dollars. Can be listed by individual property (TAV per \$1,000) or by size of the total tax base in a specific community.
<b>Tax Rate</b>	The amount a taxpayer would be taxed, usually expressed as a rate per \$1,000 of a property's assessed valuation. The tax rate is determined by dividing a municipality's tax levy by its TAV.
<b>Town vs. Town-Outside-Village (TOV)</b>	The Town incorporates all properties (including the Villages), while the TOV consists only of the properties outside of the two Villages.
<b>CETC</b>	Citizen Empowerment Tax Credit annual incentive from New York State for consolidating governments (but not for shared services).
<b>New Town</b>	For the purposes of the report, distinguishes between the current Town (of TOV and the Villages of Victory and Schuylerville) and the new combined entity if the Village of Victory dissolved (of New TOV and Village of Schuylerville).
<b>Cost Savings</b>	Money saved due to reducing expenses.
<b>Cost Shift</b>	Expenses remain, but who pays the expenses changes.
<b>Fund Balance</b>	The net assets of governmental funds calculated on a budgetary basis, calculated based on all previous years' surpluses and/or deficits. Fund balance is of two basic types: <i>reserved</i> for specific purposes, or <i>unreserved</i> and therefore available to be used within the governmental fund.
<b>Special Taxing District</b>	Taxes which are applied to a sub-geographic area for specialized or enhanced services provided. For example, street lighting, water and sewer service. These districts are a taxing mechanism (a way to collect taxes) and are not a new governing body.

## II. BACKGROUND INFORMATION ABOUT THE COMMUNITY

The Village of Victory is located in Saratoga County in the eastern part of New York State. The Village of Victory is 0.5 square miles in the northeast part of the 42.9 square mile Town of Saratoga as shown in Figure 2. The Town of Saratoga also includes the 0.6 square mile Village of Schuylerville adjacent to the Village of Victory.

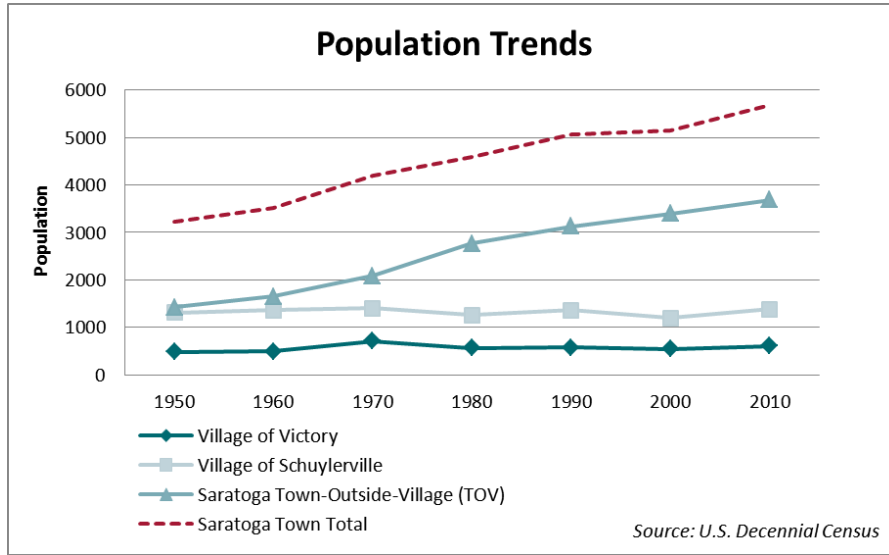
Figure 2



### Population Trends

According to the 2010 U.S. Census, the Town of Saratoga has a population of 5,674 including 605 in the Village of Victory, 1,386 in the Village of Schuylerville, and 3,683 in the Town-Outside-Village (TOV). Between 1950 and 2010, the Town of Saratoga grew 76%, with most of the growth occurring in the TOV.

Figure 3



As shown in the shaded portion of the Table below, both Villages had population peaks in 1970 and then declined in 1980. Victory’s population has been increasing since 1980, while Schuylerville’s population has slightly fluctuated with 2010 marking the greatest number since 1980. Since 1950, Victory has grown 24% and Schuylerville has grown 5%. The TOV has more than doubled since 1950, rising from about 1,420 in 1950 to nearly 3,700 in 2010. The shading in Table 2 indicates the year with the highest population for each geography.

Table 2

Population Trends				
Year	Village of Victory	Village of Schuylerville	Saratoga (TOV)	Saratoga Town Total
1950	488	1314	1423	3225
1960	497	1361	1657	3515
1970	718	1402	2086	4206
1980	571	1256	2768	4595
1990	581	1364	3124	5069
2000	544	1197	3400	5141
2010	605	1386	3683	5674

Source: U.S. Decennial Census

In 2010, the Village of Victory made up 11% of the population of the Town of Saratoga. The Village of Schuylerville represented nearly a quarter of the Town’s population (24%) and the balance of residents lived in the Town-Outside-Village.

**Table 3**

<b>Population as Percentage of the Town of Saratoga, 2010</b>	
Village of Victory	11%
Village of Schuylerville	24%
Town Outside Village	65%



## III. FINANCIAL BACKGROUND OVERVIEW

The information in this section is provided to assist residents in understanding the relationship of Village and Town taxes to the total property tax burden. Figures shown are for the 2011/12 Village budget and 2012 Town budget.

### How Local Tax Rates Are Applied

Residents in the Town of Saratoga are subject to different tax rates as a result of whether they live in the Village of Victory, the Village of Schuylerville, or in the Town-Outside-Village (TOV), and the corresponding services they receive. Village residents are taxed both a Townwide tax for Townwide services and a Village tax for services associated with the services and functions of their respective Village government.

Residents who live outside of the two Villages (TOV) pay the same Townwide tax as Village residents and pay separate TOV taxes for services provided by the Town outside of the Villages (for example, highway costs). Residents of the Village and TOV are also subject to additional local taxes such as school, county, fire and sewer.

### How Tax Rates are Calculated

The tax levy is the amount of funds needed to be raised from residents (or those receiving services) to cover costs after other revenue has been applied. Tax rates are the amount a taxpayer would be taxed, usually expressed as a rate per \$1,000 of a property's assessed valuation. The tax rate is determined by dividing a municipality's total tax levy by its total taxable assessed value (TAV), and multiplying it by \$1,000.

$$\text{TAX RATE} = \frac{\text{TOTAL TAX LEVY}}{\text{TOTAL TAXABLE ASSESSED VALUE}} \times 1,000$$

### Complexity of Local Taxation

The Table below illustrates the many layers of taxation within the municipalities (excluding federal and state taxes) for property-owners in the two Villages and in the Town-Outside-Village (TOV).

Table 4

Tax Rates per \$1000 Assessed Value Village of Victory & Town of Saratoga			
	Victory (FY 2011-12)	Schuylerville (FY 2011-12)	Saratoga TOV (FY 2012)
<b>County</b>	<b>\$3.71</b>	<b>\$3.71</b>	<b>\$3.71</b>
<b>School Districts*</b>			
Schuylerville	\$29.79	\$29.79	\$29.79
Saratoga Springs	-		\$18.37
Stillwater	-		\$17.64
<b>Townwide</b>	<b>\$1.65</b>	<b>\$1.65</b>	<b>\$1.65</b>
General Fund (A)	\$1.65	\$1.65	\$1.65
Highway (DA)	-	-	-
<b>TOV</b>	-	-	-
General Fund (B)	-	-	-
Highway (DB)	-	-	-
<b>Village</b>	<b>\$8.50</b>	<b>\$10.00</b>	-
<b>Fire Protection District</b>	-	-	<b>\$1.10</b>
<b>Ambulance District</b>	<b>\$0.78</b>	<b>\$0.78</b>	<b>\$0.78</b>
<b>Quaker Springs Fire</b>	-	-	<b>\$1.74</b>
<b>Saratoga Lake</b>	-	-	<b>\$1.25</b>

Source: Village 2011/12 Budget, Town of Saratoga 2012 Budget, Saratoga County Real Property Tax Services Office, Capital District Regional Planning Commission (School District Information)

\* School district tax rates are from 2010

Note: Special district tax rates apply to residents living within the special district. Ambulance District Tax Rate and County General Tax for 2012.

## Where Your Tax Dollars Go

Figures 4 and 5 below highlight the percentage of total taxes paid to the various layers of government that impact the Saratoga and Victory community (excluding state and federal taxes). The largest single influence on taxes for a Village or Town taxpayer is school taxes.<sup>6</sup> As the pie charts illustrate, the next biggest influence on taxes depends on where the taxpayer lives.

<sup>6</sup> Schuylerville School District tax rates used for both TOV and Village breakdowns to allow for comparisons.

The Dissolution Study recommendations only apply to the Village and Town taxes on your tax bill.<sup>7</sup>

Figure 4

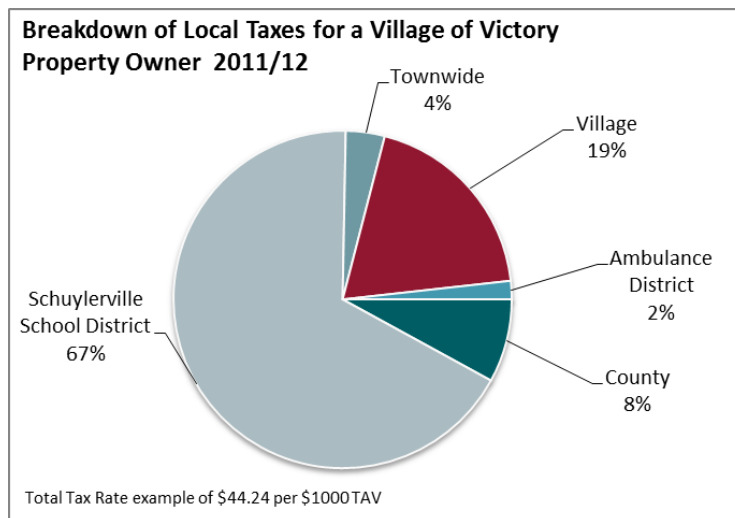
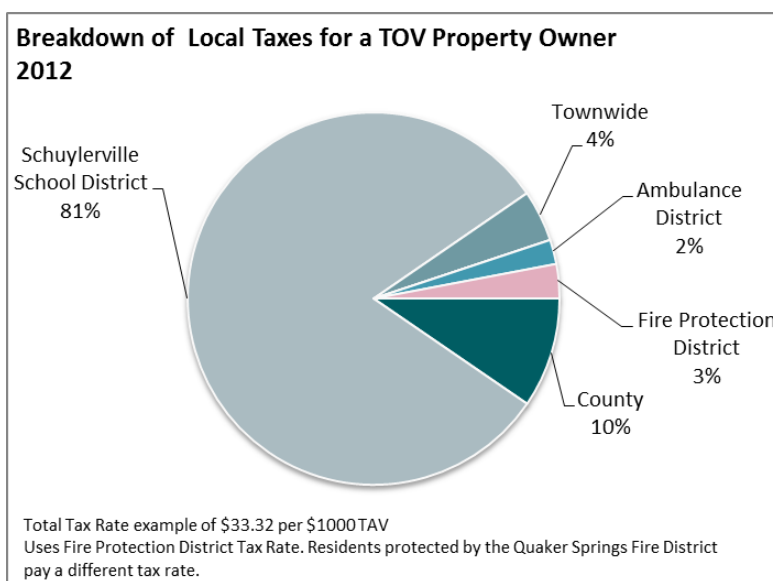


Figure 5



<sup>7</sup> Including Fire Protection District costs if applicable.

## Baseline Tax Levies

The 2011/12 tax levy (property tax) for the Village of Victory was \$170,040 and \$567,986 for the 2012 Townwide general fund. There are no taxes for the TOV general or highway funds, as sales tax and appropriated fund balances are used to supplement revenue to alleviate these taxes. The combined tax levy for the Village and Town therefore totaled \$738,026, excluding utilities and special districts.<sup>8</sup>

## Taxable Assessed Value

The Village and Town have different property valuations across which to spread their respective tax levies. The Taxable Assessed Value (TAV) of property within each municipality is the base by which the tax levy is shared across the community.

For 2011, the Village had a TAV of nearly \$16.9 million and the Town-outside Village (TOV) had a TAV of over \$279 million.<sup>9</sup> It is important to note that the figures shown in Table 4 are the taxable assessed values and do not include the property value for tax-exempt properties covered in the next section. It is also important to note that in 2011/12 both the Town of Saratoga and the Village of Victory had equalization rates of about 65%, meaning they are assessed at 65% of current market value.<sup>10</sup> The Town has recently completed a reevaluation process of all properties within the Town (including both Villages) and is now at 100% equalization meaning its assessment are expected to reflect market rates and are in accordance with NYS assessment practices.

**Table 5**

<b>2011 Taxable Assessed Value of Town and Villages</b>		
	<b>Taxable Assessed Value</b>	<b>% of Total Town</b>
<b>Village of Victory</b>	\$16,895,353	5%
<b>Village of Schuylerville</b>	\$48,093,383	14%
<b>Town-Outside-Village (TOV)</b>	\$279,256,136	81%
<b>Total Town</b>	<b>\$344,244,872</b>	<b>100%</b>

Source: 2011 Assessment Rolls

Note: The Town and Villages are at an equalization rate of 65%  
The Village of Victory uses a Taxable Assessed Value of \$20,000,022 to determine Village tax rates.

<sup>8</sup> Figures include applied Fund Balance

<sup>9</sup> Town Assessment lists Village of Victory TAV at \$16.9 million, which is used for town-wide tax rates. The Village of Victory assessment reflects a Village TAV of \$20 million.

<sup>10</sup> The equalization rate is the state's measure of a municipality's level of assessment (LOA). This is the ratio of total assessed value (AV) to the municipality's total market value (MV). An equalization rate of 100 is at market value, the lower the equalization rate the longer it has probably been since the last reassessment. The municipality determines the AV while the MV is estimated by the state. (Source: NYS Office of Real Property Services)

The Table above also reflects the proportional difference in TAV between the two Villages and the Town-Outside-Village (TOV). The Village of Victory makes up 5% of the TAV of the entire Town, the Village of Schuylerville makes up 14% of the total Town TAV, and the property in the TOV represents 81% of the total Town TAV.

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What impact TAV has: for every \$1 of townwide expenses taxpayers in the TOV pay 81 cents, in the Village of Victory 5 cents, and in the Village of Schuylerville 14 cents.

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## Tax Exempt Property

Based on the assessed values for 2011, the Village of Victory had 18 parcel exemptions on its tax rolls, the Village of Schuylerville had 44 exempt parcels and the Town-Outside -Village had 64. As shown in the following Table, 4% of the Town tax-exempt property is in the Village of Victory, 42% is in the Village of Schuylerville, and 53% is in the TOV. These properties do not contribute to the tax levy and are not included when calculating Town and Village tax rates.

**Table 6**

<b>2011 Tax Exempt Value of Town and Villages</b>		
	<b>Tax Exempt Value</b>	<b>% Exempt of Total Assessed Value</b>
<b>Village of Victory</b>	\$2,015,455	4%
<b>Village of Schuylerville</b>	\$19,127,059	42%
<b>Town-Outside-Village (TOV)</b>	\$23,914,631	53%
<b>Total Town</b>	<b>\$45,057,145</b>	<b>100%</b>

## Estimating Impact on the Tax Rate

Because the Village and Town have different property valuations across which to spread their respective tax levies, every change in the budget will impact the property tax rate differently.

For example, for every \$10,000 change in the budget (either in revenues or expenses) the impact on the property tax rate per \$1,000 assessed value is summarized below:

**Table 7**

<b>Tax Impact per \$10,000 Change in the Budget</b>		
	<b>Tax Levy Change</b>	<b>Tax Rate Change per \$1,000 TAV</b>
Village of Victory	\$10,000	\$0.59
Town-Outside-Village	\$10,000	\$0.04
Townwide*	\$10,000	\$0.03

\*Includes Village of Schuylerville

As the Table suggests, the fact that the Village of Victory’s taxable assessed value is much smaller than that of the Town-Outside-Village, changes in Village tax levies or revenues have a much larger impact on Village tax rates.

## Local Tax Rates

For the 2011/12 fiscal year, a Village taxpayer pays County, Townwide, Village, and School District taxes. TOV residents pay County, Townwide, School District taxes and some TOV residents also pay Fire District and Ambulance District taxes.

The total local tax rate per \$1,000 of assessed value (excluding school taxes) in 2011/12 was \$14.64 for a Village of Victory taxpayer and \$7.24 for a TOV taxpayer, assuming the fire protection district tax. Based on these rates, a taxpayer with an assessed property value of \$80,000 would pay \$1,171 per year in the Village of Victory and \$579 in the TOV for local taxes. School district taxes would add another \$2,400 for those in the Schuylerville School District.<sup>11</sup> School district taxes are not affected by whether or not the Village of Victory dissolves, and thus the corresponding tax rate is excluded in the following Table.

<sup>11</sup> Based on 2010 tax rate of \$29.79 per \$1,000 on an \$80,000 assessed home.

Table 8

Example of Local Taxes on a Property with TAV of \$80,000, excluding school taxes		
	Tax Rate	Tax Bill
<b>Village of Victory</b>	<b>\$14.64</b>	<b>\$1,171</b>
County	\$3.71	\$297
Townwide	\$1.65	\$132
Village	\$8.50	\$680
Ambulance District	\$0.78	\$62
<b>TOV</b>	<b>\$7.24</b>	<b>\$579</b>
County	\$3.71	\$297
Townwide	\$1.65	\$132
Fire Protection District	\$1.10	\$88
Ambulance District	\$0.78	\$62
<b>Other TOV taxes that may apply</b>		
Quaker Springs Fire	\$1.74	\$174
Saratoga Lake	\$1.25	\$125

Note: Based on 2011/12 Village and 2012 Town tax rates.  
School, State, and Federal taxes excluded.

## Revenues and Expenditures for the Village and Town

For the 2011/12 fiscal year, the Village of Victory had a total budget of just under \$527,000 and the 2012 Town budget was under \$2.5 million. As a community, the combined budgets totaled about \$3 million, as shown in the following Table.<sup>12</sup> Detailed budget information can be found in Appendix A.

<sup>12</sup> The Village of Schuylerville, which is also part of the Town community, had a total budget of \$1.3 million. Schuylerville operations are not part of this dissolution study.

Table 9

Village of Victory and Town of Saratoga Budget Summaries						
	Town of Saratoga 2012 Approved Budget	% of Total	Village of Victory 2011/12 Approved Budget	% of Total	Combined Budgets	% of Total
<b>Expenditures</b>	<b>\$2,504,539</b>		<b>\$526,798</b>		<b>\$3,031,337</b>	
Townwide General Fund (A)	\$1,088,770	43%	\$412,788	78%	\$1,501,558	50%
TOV General Fund (B)	\$232,022	9%	\$0	0%	\$232,022	8%
TOV Highway Fund (DB)	\$1,137,975	45%	\$0	0%	\$1,137,975	38%
Sewer Fund (G)	\$0	0%	\$114,010	22%	\$114,010	4%
Fire Protection (SF)	\$45,772	2%	\$0	0%	\$45,772	2%
<b>Revenues</b>	<b>\$1,498,700</b>		<b>\$356,758</b>		<b>\$1,855,458</b>	
Townwide General Fund (A)	\$244,700	16%	\$242,748	68%	\$487,448	26%
TOV General Fund (B)	\$214,000	14%	\$0	0%	\$214,000	12%
TOV Highway Fund (DB)	\$1,040,000	69%	\$0	0%	\$1,040,001	56%
Sewer Fund (G)	\$0	0%	\$114,010	32%	\$114,010	6%
Fire Protection (SF)	\$0	0%	\$0	0%	\$0	0%
<b>Appropriated Fund Balances</b>	<b>\$392,081</b>		<b>\$0</b>		<b>\$392,081</b>	
Townwide General Fund (A)	\$276,084	70%	\$0	0%	\$276,084	70%
TOV General Fund (B)	\$18,022	5%	\$0	0%	\$18,022	5%
TOV Highway Fund (DB)	\$97,975	25%	\$0	0%	\$97,975	25%
<b>Real Property Tax Levies</b>	<b>\$613,758</b>		<b>\$170,040</b>		<b>\$783,798</b>	
Townwide General Fund (A)	\$567,986	93%	\$170,040	100%	\$738,026	94%
TOV General Fund (B)	\$0	0%	\$0	0%	\$0	0%
TOV Highway Fund (DB)	\$0	0%	\$0	0%	\$0	0%
Sewer Fund (G)	\$0	0%	\$0	0%	\$0	0%
Fire Protection (SF)	\$45,772	7%	\$0	0%	\$45,772	6%
<b>Non-Budget Property Tax Levies</b>	<b>\$704,969</b>					
Quaker Springs Fire	\$420,051		-	-	-	-
General Schuyler Ambulance District	\$284,919		-	-	-	-

## Summary of Expenditures

As shown on the following graphs, during the 2011/12 fiscal year the Village of Victory spent 26% of total expenditures on DPW. The second highest expense category was finance and municipal staff at 14%. Sewer & sanitation operations represented 13% of total expenditures, while debt service represented 12% and employee benefits represented 10%. By comparison, the Town of Saratoga spends 42% of total expenditures on highway functions and 12% on employee benefits. Debt service accounts for 10% of the Town's expenditures and finance and municipal staff service accounts for 7%. In both municipalities, highway services, employee benefits, debt service and municipal staff account for the majority of expenditures. The Figures below show the breakdown of Village and Town expenditures by function.



Figure 6

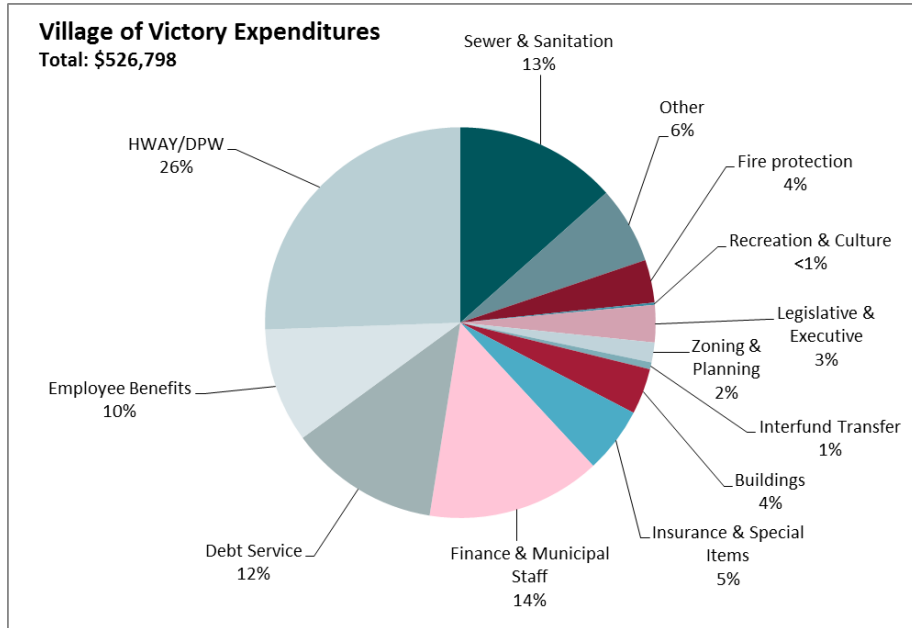
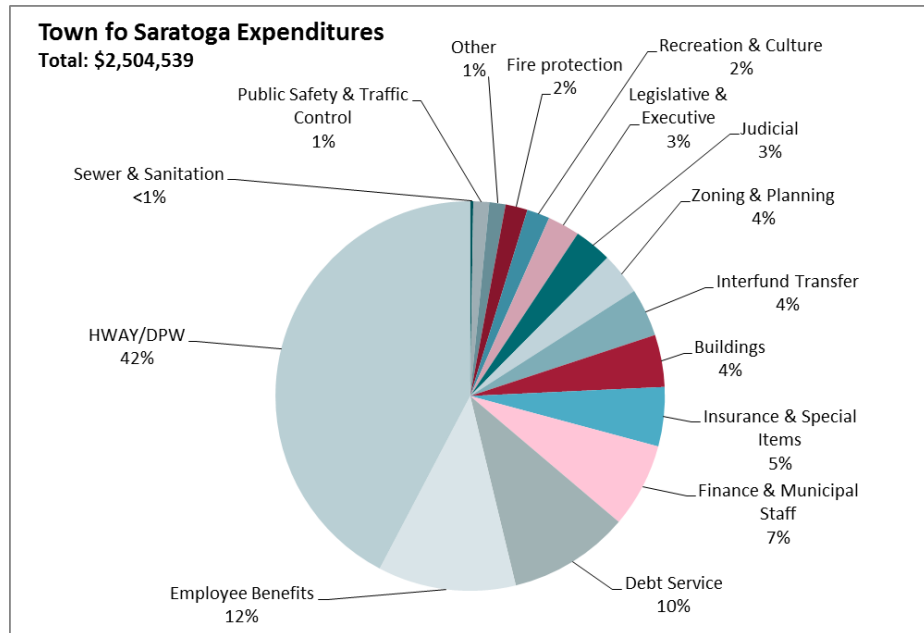


Figure 7



## Summary of Revenue

The Village property tax levy accounted for 32% of its overall revenue in 2011/12. County sales tax revenue was \$70,000 and other state aid accounted for an additional \$32,000. The Village also received Utilities Gross Receipt Tax funds of \$3,500 and a Cable Franchise fee of \$9,000.

The Town property tax levy made up 23% of its overall revenue. The County sales tax revenue was \$1 million in 2012 and other state aid accounted for an additional \$240,000.

## Village and Town Fund Balances

At the end of each fiscal year, every municipality either over or under spends relative to the revenue it receives. These surpluses or negative amounts are tracked over time in an account designated as fund balance. Tracking fund balance is a helpful tool to analyze how well a municipality is budgeting and how it handles excess (reserve) resources in future years.<sup>13</sup>

The following Table presents the fund balances at the close of the 2011 fiscal year. The Village had a general fund balance of \$151,011, representing 37% of total general fund expenditures for the year (excluding the sewer fund). The Sewer Fund balance was \$239,991, or 210% of sewer expenditures for 2011/12. The Village also had \$4,000 in a Trust & Agency fund and just over \$1,000 in a Capital Reserve fund.

The Town general fund and the TOV general and highway funds have a total fund balance of \$2.33 million, representing approximately 93% of Town expenditures (excluding Fire Protection expenditures) for fiscal year 2012.

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<sup>13</sup>According to the Government Finance Officers Association (GFOA), a local municipality should have approximately two months of expenditures on reserve in order to properly manage financial affairs for the community. On average this would be between 5 – 15 percent of the municipalities' budget. <http://www.gfoa.org/downloads/caafr-appropriate-level.pdf>

Table 8

Village & Town Fund Balances			
	Fund	Fund Balance	% of Total
Village of Victory As of 5/31/2011	General Fund (A)	\$151,011	37%
	Sewer Fund (G)	\$239,991	210%
	Trust & Agency	\$4,274	-
	Capital Reserve Fund	\$1,026	-
	<b>TOTAL</b>	<b>\$396,302</b>	<b>75%</b>
Town of Saratoga As of 12/31/2011	Fund	Fund Balance	% of Total
	Townwide General Fund (A)	\$746,629	69%
	TOV General Fund (B)	\$628,067	271%
	TOV Highway Fund (DB)	\$955,563	84%
	<b>TOTAL</b>	<b>\$2,330,259</b>	<b>93%</b>

\*As of 12/31/2010, the Town of Saratoga also had \$245,922 in a Capital Projects Fund and \$310 in a Special Grant Fund.

## Village and Town Debt

At the end of fiscal year 2010/11, the Village had about \$766,000 in outstanding debt related to sewer and water capital expenses. As of December 31, 2011, the Town had \$2.96 million in debt related to the capital expenses of the Town Hall facility. The following Table lists the outstanding debt principal, terms, and debt description for each municipality.

Table 10

Village & Town Debt						
	Purpose	Amount Paid 2011	Initial Principal	Outstanding Principal	Date of Issuance	Maturity Date
Village of Victory As of 6/1/2011	Sewer	\$36,760	\$735,200	\$73,520	9/1/1994	9/1/2013
	Sewer*	\$4,000	\$160,700	\$97,000	6/1/1995	6/1/2033
	Sewer Agreement with Schuylerville	\$6,250		-		Yearly
	Water Capital Project*	\$21,276	\$2,570,876	\$595,728	2/15/2009	2/15/2039
	<b>Total</b>	<b>\$68,286</b>		<b>\$766,248</b>		
Town of Saratoga As of 12/31/2011	Town Hall - Series A	\$217,058	\$2,932,600	\$2,730,000	8/15/2008	8/15/2028
	Town Hall - Series B	\$38,831	\$267,400	\$225,000	8/15/2008	8/15/2018
	<b>Total</b>	<b>\$255,889</b>		<b>\$2,955,000</b>		

\*Interest is 5.25% per annum, paid two times during the year.

\*\*The water capital project loan is shared between the Village of Victory and Village of Schuylerville. Victory pays 24% of the total yearly payment of \$88,651 and Schuylerville pays 76% (\$67,374).

## IV. VILLAGE AND TOWN STAFFING OVERVIEW

Based on staffing levels in the 2012 budget year, and excluding elected leaders, a total of 29 full and part-time employees work for Village and Town government. Including elected leaders, the number increases to 37 positions supporting Village and Town operations. The count does not include seasonal recreation or grounds staff or contract arrangements for services such as the attorney or engineer. The following Table shows the breakdown of positions by functional area.

**Table 11**

Staffing Chart for Village of Victory and Town of Saratoga					
Position	Village		Town		Total
	FT	PT/Other	FT	PT/Other	
Mayor/Supervisor		1		1	2
Legislative Board		2		4	6
Clerk	1	1	2	2	6
Code Enforcement/Building Inspector		1		1	2
DPW/Hway Foreman/Supt.	1		1		2
DPW/Hway MEO/Laborers	1		6	2	9
Health Officer*		[1]			0
Court Justice				2	2
Court Clerk				3	3
Tax Collector				1	1
Assessor				1	1
Assessor Clerk				1	1
Building Maint./Cleaner				1	1
Dog Control Officer				1	1
<b>TOTAL</b>	<b>3</b>	<b>5</b>	<b>9</b>	<b>20</b>	<b>37</b>

\*The Village Health Officer Position is vacant. The position is not included in totals. In addition to the totals above, both the Village and Town engage a Health Officer and Historian.

Note: In the Town and Village, the duties of Zoning and Planning Board secretary, Water and Sewer Clerk, and Register are performed by employees counted under the clerk category.

### Total Employee Costs

Village employee costs, including salary and benefits, are budgeted at nearly \$200,000, representing 38% of total Village expenditures for fiscal year 2011/12. The Town employee costs are \$1.3 million, representing 43% of total Town expenditures. Employee benefit costs for the Village in 2011/12 totaled just under \$50,000 and in the Town totaled \$287,000, including all employee and retirement contribution benefit costs. Village and Town employees are not under collective bargaining agreements.

Table 12

Total Employee Costs				
	Salaries	Benefits	Total	% of Expenditures
Village of Victory	\$149,899	\$49,926	\$199,825	38%
Town of Saratoga	\$800,063	\$287,100	\$1,087,163	43%
<b>Total</b>	<b>\$949,962</b>	<b>\$337,026</b>	<b>\$1,286,988</b>	<b>42%</b>

Source: 2011/12 Village Budget, 2012 Town Budget

## Post-Retiree Legacy Costs

The Village of Victory currently does not have active retirees receiving post-employment benefits. The Village liability for future retirees was unavailable.

In 2012, the Town of Saratoga budgeted \$12,855 toward retiree post-employment health insurance for 6 Town retirees and/or their spouses. Half of these costs are billed to the general fund and half are billed to the Highway fund.

## V. SUMMARY OF OPTIONS AND COMMITTEE RECOMMENDATIONS

The Study Committee is charged with developing recommendations which:

- First, outline how services could be provided assuming Village voters vote to dissolve the Village of Victory; and
- Second, assuming Village *dissolution does not occur*, what additional opportunities might be available.

This chapter reviews the Committee's findings and recommendations for each core functional area if the Village dissolved. The next chapter provides a summary of Committee recommendations for shared services or functional consolidation options without dissolving the Village.

For each core function and service outlined below, general background information is presented on how services are currently provided and how much it costs. Each section also includes the Committee's recommendations and projected cost impacts, which are the foundation for the Dissolution Plan at the end of the Report.

### Key Decisions for Each Service Currently Provided by the Village of Victory

For each service, the Committee reviewed options and made its recommendations if the Village of Victory dissolved by addressing two key questions:

1. ***How will the services previously provided by the Village of Victory be impacted?***  
Options are: (a) Town would provide the same service; (b) Town would provide the service with changes; or (c) the service would be eliminated.
2. ***Who will pay for the service?*** Options are the cost becomes: (a) a townwide expense; (b) a charge to the New Town-Outside (current TOV plus the former Village); (c) assigned to a special taxing district in the former Village; or (d) private pay (service is no longer provided as a municipal function).

### Services That Are Not Impacted by Village Dissolution

The following services are currently provided by other entities and are therefore not impacted by dissolution or included in the plan.

- Police protection – provided by the County and NYS Police
- Court/Justice – provided by the Town

- Animal Control – provided by the Town
- Ambulance – provided by General Schuyler Emergency Squad

The Table on the following pages summarizes key services provided by the Village of Victory and the Town of Saratoga.

Table 13

Summary of Services and Functions Provided by Village of Victory and the Town of Saratoga

	VILLAGE of VICTORY	TOWN of SARATOGA
	Service Provided	Service Provided
<b>Mayor/Supervisor &amp; Trustees</b>		
Elected representation	X	X
Other General Government expenses (legal, elections, etc.)	X	X
Clerk - Secretary to mayor/board	X	X
<b>Clerk/Treasurer</b>	1 FTE Village Clerk (37.5 Hours / wk) and 1 PT Acct Clerk (5 - 7.5 Hours / wk non-water functions)	1 FTE Town Clerk, 1 FTE Deputy Clerk; 3 PT Clerks
Tax Collection	X	X
Bookkeeping/Budget/Finance	X	X
Procurement/Accounting	X	X
License & Permits	Mobile home, Solicitor, Building permits	X
Other admin/clerical support	X	X
	<b>Village of Victory</b>	<b>Town of Saratoga</b>
<b>DPW / Highway</b>	1 DPW Working Supervisor, 1 FTE laborer	1 Hwy Superintendent, 6 MEO FTEs
Street snow plowing	X	X
Sidewalk snow plowing	X - for limited areas	n/a
Sidewalk repair and maintenance	X - for limited areas	n/a
Pot hole repairs	X	X
Street repairs	X	X
Catch Basin inspections	X	X
Park maintenance (mowing)	X	X
Cemetery maintenance	X	Privately owned and maintained
Hanging holiday lights and street banners	Town currently assists VoV with bucket truck and 2 staff	X
Residential Brush pick-up	X	n/a
Christmas Tree pick-up	X	n/a
Annual "Junk Day" large item collection	Offered in the spring	n/a
Refuse collection	Sticker program and DPW staff pick-up every Tuesday	Resident choice of private vendor
Road Salt	100% salt used	50% sand / 50% salt mixture used
Road salt storage	Currently in NYS facility with VoS; This facility may no longer be avail if NYS sells the property	Hwy facility
Fuel Station	School facility	Hwy facility
Recycling	Last Monday of the month (plastics) and last Thursday of the month (newspapers, cans and glass)	Resident choice of private vendor
Report Street Light repairs and Tree trimming needs to NYSEG / Niagara Mohawk	X	X
Maintain vehicles and equipment	X	X
Maintain buildings and grounds	X	X
Street sign maintenance	X	X



	<b>VILLAGE of VICTORY</b>	<b>TOWN of SARATOGA</b>
	<b>Service Provided</b>	<b>Service Provided</b>
<b>WATER</b>		
Daily testing	Joint Water Board	n/a
Meter reading	No meters in either Village currently; based on flat unit fee (not volume based)	n/a
Water meter replacement	Joint Water Board	n/a
Flushing Lines	Joint Water Board	n/a
Hydrant testing	Joint Water Board	n/a
Emergency breaks / addressing leaks	Village DPW staff may provide backup support; resources reimbursed by Joint Water Board	n/a
Water disconnects	Joint Water Board	n/a
Pump station maintenance	Joint Water Board	n/a
Billing and payment collection	8-10 hours per week of Acct. Clerk Water billing 4 times per year.	n/a
<b>SEWER</b>		
Billing and payment collection	Part of 5-7.5 hrs / wk of Acct. Clerk; Billing twice a year	n/a
Maintenance and repair	X	n/a
<b>POLICE</b>		
	County Sheriff	County Sheriff
<b>FIRE</b>		
	Village Fire Department	Saratoga Fire Protection District contracts w/ VoV Fire Dept. and VoS Fire Dept. Fire District (w/ sep board) for other portions of TOV.
Dispatch	County 911 Dispatch	County 911 Dispatch
<b>AMBULANCE / RESCUE SQUAD</b>		
	General Schuyler Emergency Squad	General Schulyer Emergency Squad
<b>ZONING BOARD</b>		
	X	X
<b>PLANNING BOARD</b>		
	X	X
<b>ATTORNEY</b>		
	Contract	Contract
<b>ENGINEER SERVICES</b>		
	Contract	Contract
<b>CODE ENFORCEMENT</b>		
	PT Position	PT position for TOV and Village of Schuylerville
<b>ASSESSMENT</b>		
	Village Board	PT Assessor and PT Assessor Clerk for Town and Village of Schuylerville
<b>HISTORIAN</b>		
	X	X
<b>Registrar of Vital Statistics</b>		
	X	X
<b>TOWNWIDE SERVICES</b>		
<b>COURT/JUSTICE</b>		
		X
<b>TAX COLLECTION</b>		
		X
<b>ANIMAL CONTROL</b>		
		X
<b>LICENSING SERVICES</b>		
		X
<b>ELECTIONS (County, State, Federal)</b>		
		X
<b>NUTRITION PROGRAM (MEALS ON WHEELS)</b>		
		X
<b>YOUTH CENTER</b>		
		X
<b>SUMMER SWIMMING PROGRAM</b>		
		X
<b>VISITOR CENTER</b>		
		X

Notes: "X" indicates the service is provided by the municipality; "n/a" indicates the service is not provided. VoV refers to Village of Victory; VoS refers to Village of Schuylerville.

## Legislative Services

The Village is managed by a Mayor and two Trustees. The annual cost of the Mayor and Village trustees, including benefits, is \$18,007. The part-time Mayor receives a salary of \$6,750 and each Trustee receives \$4,500 in salary. The total cost for the Mayor and Village Board member benefits, including Social Security, Medicare employer contributions and retirement contributions, is \$2,257. In addition, the Village budgets \$500 annually for supplies for these executive functions and \$727 in association dues to the New York State Conference of Mayors and Municipal Officials (NYCOM).

The Town is managed by a part-time Town Supervisor and four Town Board members.<sup>14</sup>

### ***Committee Recommendation under Dissolution:***

If the Village of Victory dissolves, the Village Mayor position and the Village Board function would no longer be required.

*Projected Cost Impact: \$19,234 savings from the elimination of the Mayor position, the Village Board, and related expenses.*

## Committees and Boards

Both the Town and Village support several volunteer boards. The Village has a Zoning Board of Appeals (ZBA) and a Planning Board. Costs associated with supporting the Village ZBA and Planning Board, primarily made up of board secretary staff costs, was \$4,708. The Village also serves on the Schuylerville-Victory Board of Water Management (SVBOWM) which oversees the joint water system with costs attributed to the Water Fund.

The Town has a Planning Board, a Zoning Board, and a Board of Assessment Review.

### ***Committee Recommendation under Dissolution:***

The Town Planning and Zoning boards would provide oversight within the boundaries of the former Village. The Town would be the legal party of the SVBOWM joint water system and would appoint members who receive water services within the former Village to serve on the board.

*Projected Cost Impact: \$2,479 savings from the elimination of the Village Zoning Board and related expenses, and \$2,229 from the elimination of the Village Planning Board and related expenses. Costs associated with Water Board unchanged.*

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<sup>14</sup> Throughout this report cost information is provided for Village operations as these costs are the focus of the Dissolution Plan. Corresponding Town expenses are not detailed in the report, but can be found in the budget data in Appendix A.

## Administrative Staff

Both the Village and the Town have central administrative staff to support the two boards and the operating departments in the Village and Town, and to provide Village and Town services to the public.

The Village administrative staff includes a full-time Village Clerk and a part-time Deputy Village Clerk/Treasurer. The part-time Deputy Village Clerk/Treasurer had traditionally spent approximately 8 to 10 hours a week on water-related duties and 5 to 7 hours a week on sewer-related duties. As of September 10, 2012, the Village of Schuylerville became the lead agency for water services taking over the functions of finances, billing and other administrative work.<sup>15</sup>

The cost of the Village administrative staff including benefits is approximately \$89,500. In addition to staff costs, the Village Clerk office includes additional expenses for general office supplies, equipment and contractual for a cost of \$6,000.

### ***Committee Recommendation under Dissolution:***

The Town would be able to identify efficiencies as a result of combining similar work functions. For example, the New Town would have only one budget to prepare (not two) and would send out only one tax bill (not two). As a result of these efficiencies, the Town has confirmed that the functions currently being provided by the Village Clerk position would be absorbed by the Town Clerk's office without requiring additional resources.

Related work performed by the part-time Village Deputy Village Clerk/Treasurer position would be assigned to the Town Clerk's office to continue to support administrative duties associated with utilities (water and sewer) or to cover costs to reimburse the Village of Schuylerville as lead agency for Water Administration. The costs of this position would be covered as they are now through utility user fees.

*Projected Cost Impact: \$62,628 savings from the elimination of the Village Clerk position and associated costs of the clerk function. Transfer of \$26,825 staff costs associated with the part-time Deputy Clerk position to be covered primarily through utility user fees. The Deputy Clerk position is at a similar compensation level as corresponding Town positions; therefore no increase in compensation is anticipated.*

## Municipal Property

The Village owns a variety of property and assets that allow it to fulfill governmental and service functions on behalf of the community. The Village Hall is located on Pine Street in a building which is co-located with the Fire House. The costs of the facility,

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<sup>15</sup> As of October 4, updated information had not been received as to the hours, duties performed, and costs of the Victory Deputy Village Clerk/Treasurer position with the transfer of lead agency for Water Administration to the Village of Schuylerville. Updates will be included as available.

including general operating and maintenance costs, utilities and insurance total \$38,000.<sup>16</sup>

The DPW garage is also on Pine Street located in a separate facility adjacent to the Village Hall. Expenses associated with this facility are \$14,250 and charged to the Sewer Fund.

The following Table lists municipally-owned properties for the Village of Victory. A listing of major assets owned by the Village is provided in Appendix B.

**Table 14**

Village of Victory - Village Owned Property					
Year	Parcel ID	Street	Class #	Property Class	Total Assessed Value
2011	157.70-2-3	Burgoyne Street	692	Rd/st/hwy Land	\$5,385
2011	157.77-1-1	Cemetery Road	822	Water Tank	\$285,538
2011	170.21-1-1	Cemetery Road	695	Cemetery	\$22,000
2011	170.29-1-26.1	Pine St	652	Hall/firehouse	\$471,692
2011	170.37-2-1	Pine St	311	Res Vac Land	\$2,154
2011	170.37-2-2.1	Pine St	311	Res Vac Land	\$3,846
2011	170.37-2-9	Pine St	314	Rural Vac Land	\$17,846
2011	170.37-2-25	Gates Ave	311	Res Vac Land	\$1,077
2011	170.37-2-26	Gates Ave	312	WW Lift Station	\$10,308
2011	170.37-2-44.12	Gates Ave (Rear)	311	Res Vac Land	\$769
2011	170.38-2-4	Evans St	311	Res Vac Land	\$11,846
2011	169.2-13*	NYS Rt 32 (Rear)	822	Water Supply	\$77,538

Source: Town and Village Final Assessment Roll 2011

\*The property on NYS Rt 32 is in the Town-Outside-Village but is owned by the Village.

Note: In this chart, Total Assessed Value is the full value of the property before equalization. The equalization rate for the Village in 2011 was 65%.

***Committee Recommendation under Dissolution:***

Under dissolution, all property and assets transfer to the Town. The Town Hall has adequate space to accommodate the transfer of the one part-time clerk position. The current Village Hall property also serves as the Fire House and would continue in this function as discussed in the Fire Services Section later in this chapter. Maintenance of the grounds for Town-owned facilities, including the park and cemetery, would become the responsibility of the Town.

<sup>16</sup> Insurance costs for the DPW Garage are included in this figure and reimbursed by the Water and Sewer Funds.

*Projected Cost Impact: Costs associated with maintaining and insuring former Village facilities would transfer and become townwide expenses or charged to the sewer fund as is current practice.*

## **Leases, Agreements, and Contract Summary**

The Village of Victory has the following agreements currently in place to provide governmental services:

- Village of Schuylerville Wastewater Transportation and Treatment Agreement
- Inter-Municipal Agreement with the Village of Schuylerville for a Joint Water System
- Fire Protection Contract with the Town of Saratoga to provide services in a portion of the TOV
- Franchise Agreement with Time Warner Cable

### ***Committee Recommendation under Dissolution:***

All contracts and leases would need to be reviewed, and if applicable, renewed with the Town as the legal entity if the Village were to dissolve.

*Projected Cost Impact: Legal costs would be incurred to review and renew contracts and lease agreements. These costs are included in the one-time transition costs discussed in the Dissolution Plan, which includes \$15,000 for 75 hours of legal services for all legal transactions during the transition.*

## **Assessment Services**

Currently the Village Board acts as the assessing board for the Village and receives \$400 in total for this function. The Village is currently at 65% equalization rate, indicating it has not conducted a full re-evaluation process in some time.

The Town employs a part-time Assessor and a part-time Assessor Clerk who provide assessment services for the Town, TOV, and the Village of Schuylerville. The Town has a separate Board of Assessment Review. The Town just completed a full re-evaluation of all properties within the Town, bringing it up to 100% equalization. Prior to this process, the Town was at 65% equalization rate.

### ***Committee Recommendation under Dissolution:***

The Town Assessment Office will absorb the workload for the former Village without additional resources or staffing as part of its Townwide assessment process.

*Projected Cost Impact: Elimination of \$400 expense currently allocated to the Village Board as the Assessing Agent.*

## Code Enforcement

The Village currently engages a part-time Code Enforcement Officer at a cost of \$4,618. The Town has a part-time Code Enforcement Officer who provides services in the Town-Outside-Village at a total cost, including benefits, of just over \$21,000.

In order to get a sense of the overall workload for this function, CGR requested the required NYS 1203 reports from the NYS Department of State. In 2011, the Village of Victory issued 12 permits and the Town issued 94. Permits are issued for new residences and buildings and for additions to existing property. The majority of permits issued by both municipalities were related to pools, sheds, decks, plumbing, and HVAC.

Table 15

Annual Permits Issued		
Year	Village of Victory	Town of Saratoga
2009	11	164
2010	11	147
2011	12	94

Source: NYS DOS, 19 NYCRR Part 1203; Victory 2010 and 2011 data provided by Village Clerk's Office

Notes: Permits include building, operating and certificate of occupancy. Victory 2010 and 2011 reports not on file with DOS.

### ***Committee Recommendation under Dissolution:***

Based on discussions with the Town, the Town code department can absorb the workload of the former Village without additional staffing, but may increase hours accordingly.

*Projected Cost Impact: Transfer: \$4,618 to cover added Code Enforcement hours to service properties in the former Village with costs charged townwide.*

## Codes and Ordinances

In general, the Town and Village have similar laws and ordinances where they are found in both entities. CGR provided a high-level comparison of the Codes and Ordinances of the Village and Town and created side-by-side comparison as shown in the following Tables.<sup>17</sup> Of the 46 laws and ordinances reviewed, 6 would be obsolete under dissolution as they applied to Village positions, 15 would be reconciled with

<sup>17</sup> The grid was created using as a basis the Table of Contents from the Village Code Book and the Town Codes listed online at <http://www.ecode360.com/SA2195#SA2195>.

similar Town laws, and 25 would need to be reviewed and possibly created to apply within the boundaries of the former Village.

Table 16

Village of Victory and Town of Saratoga Code Comparison				
Laws				
#	Year	Local Village Laws	Corresponding Town Law, if applicable	Dissolution Impact
1	2011	Government reform law of 2011		Dissolution would make this obsolete
1	1991	Electing a retirement incentive program		Dissolution would make this obsolete
2	1979	Establishing the office of Village Manager and describing powers and duties thereof		Dissolution would make this obsolete
1	1980	Relating to the defense and indemnification of Village officers and employees	Ch. 22	Dissolution would make this obsolete
1	1996	Authorizing the issuance of appearance tickets by public servants of the Village		Dissolution would make this obsolete
1	2001	Village utilities gross receipt tax		Would be obsolete - Town cannot collect UGRT
1	1970	Removal or repair of unsafe buildings and structures	Ch. 182-3, 199-10	Reconcile
3	1978	Removal or repair of unsafe buildings and structures	Ch. 182-3, 199-10	Reconcile
1	1984	Flood damage prevention	Ch. 240	Reconcile
1	1986	Administration and enforcement of the NYS Uniform Fire Prevention and Building Code	Ch. 199 (Building)	Reconcile
1	1987	Flood damage prevention - revised	Ch. 240	Reconcile
1	1989	Flood damage prevention - revised	Ch. 240	Reconcile
2	1991	Control of dogs	Ch. 158	Reconcile
1	1992	Garbage, rubbish and refuse	Ch. 216	Reconcile
1	1995	Removal or repair of unsafe buildings and structures - revised	Ch. 182-3	Reconcile
2	1995	Flood damage prevention - revised	Ch. 240	Reconcile
1	1998	Proving for written notification of defects and obstructions on Village highways, bridges, streets, sidewalks, crosswalks and culverts in the Village	Ch. 319	Reconcile
2	2003	Games of chance	Ch. 256	Reconcile
1	2004	Temporary zoning local law	Ch. 400 Art XII-XIII	Reconcile
2	2004	Temporary zoning local law	Ch. 400 Art XII-XIII	Reconcile
4	1978	Related to the operation of junkyards	Ch. 272	Reconcile, revise/create for former Village
5	1978	Restraining the keeping within the Village of any animal or animals and/or poultry	Ch. 158 (Dogs), 400-8 (non-farm animals)	Reconcile, revise/create for former Village
3	1979	Relating to the control of noise within the Village	Ch. 313	Reconcile, revise/create for former Village
2	1992	Mobile homes, mobile home parks, travel trailers and travel trailer parks	Ch. 300	Reconcile, revise/create for former Village
1	1997	Village of Victory mobile home/travel trailer moratorium of 1997	Ch. 300	Reconcile, revise/create for former Village
1	1999	Village mobile home local law	Ch. 300	Reconcile, revise/create for former Village
1	2005	Zoning law of Village	Ch. 400	Reconcile, revise/create for former Village
1	1985	Alternative veterans exemption - reduction of maximum exemptions	Ch. 375	Reconcile, revise/create for former Village
1	1978	Possession of alcoholic beverages and open container		Review and create within former village boundaries
2	1978	Special curfew within the Village		Review and create within former village boundaries
2	1986	Prohibiting parking in the entrance of the Village parking lot adjacent to Post Office		Review and create within former village boundaries



Table 17

Village of Victory and Town of Saratoga Code Comparison			
Laws			
#	Year	Local Village Laws	Corresponding Town Law, if applicable
1	1988	Unregistered motor vehicles	Review and create within former village boundaries
1	1990	Truck route system	Review and create within former village boundaries
2	1991	Establish the method of collection of capital cost charges	Review and create within former village boundaries
3	1992	Sewer use charge system	Review and create within former village boundaries
4	1992	Regulate use of public sewers	Review and create within former village boundaries
2	1996	Amend Local Law 3-1992 - sewer use charge system	Review and create within former village boundaries
3	2003	Fair housing law	Review and create within former village boundaries
3	2004	Capital cost recovery charges amendment	Review and create within former village boundaries
1	2010	Regulate the use of Land Use Escrow Account	Review and create within former village boundaries
Ordinances			
#	Year	Ordinances	Corresponding Town Law, if exists
	1959	Bingo	Ch. 256
	1951	Prohibition of all night parking, parallel parking, stop streets, penalty for speeding violations and other violations	Review and create within former village boundaries
	1963	Prohibiting hunting, discharge of firearms, etc. within the Village limits	Review and create within former village boundaries
	1987	Speeding	Review and create within former village boundaries
	1988	Prohibiting parking along the east side of NYS Rt. 32 from Bridge street southerly 460 feet.	Review and create within former village boundaries
	1990	Handicapped parking space - front of 67 Gates Av, west side of Rt. 32	Review and create within former village boundaries

***Committee Recommendation under Dissolution:***

Under the law, the Village of Victory codes and ordinances would remain in effect for up to two years following dissolution (this would be up through December 31, 2016). Thus, in the short term, the Village would see virtually no change.

Towns can adopt codes that meet the different needs of its citizens. The Town has the ability to change laws at any time and could adopt codes for the area within the boundaries of the former Village that mirror current Village codes.

During the 21-month transition period following the dissolution vote, a joint Committee would be established to review and reconcile current Town and Village codes.

*Projected Cost Impact: Time and legal resources to reconcile codes and ordinances. These costs are included in the one-time transition cost estimates in the Dissolution Plan discussed later in this report.*

## Village Department of Public Works & Town Highway Operations

### Staffing

The Village Department of Public Works (DPW) consists of 1 full-time DPW Working Supervisor and 1 full-time laborer. The cost of the two DPW positions, including associated benefits, is \$96,500.<sup>18</sup> DPW staff provides a range of general Village services described below. In addition, DPW staff provides sewer maintenance and occasionally are requested to assist with the water system. Staff time spent on the utility systems is charged to the appropriate fund (water or sewer).

The Town has 1 Highway Superintendent and 6 full-time MEOs, for a total cost, including benefits, of \$337,000. Costs for the elected Superintendent are charged townwide and the costs of the 5 Town Highway MEOs are charged 100% to the Town-Outside (excluding the two Villages).

Both the Village DPW and the Town Highway departments have 40-hour weeks. Village DPW staff members receive \$375 per year for uniforms. Town Highway staff members are provided uniforms and laundry service for a cost of \$7,500 to the department.

#### ***Committee Recommendation under Dissolution:***

The Committee's initial recommendation was to transfer both full-time DPW positions to the Town. Based on input from the Town, if the Village dissolved the Town Highway Department is expected to create one new full-time position to expand the department's capacity to service the needs of the former Village and provide the services outlined in the Dissolution Plan. This position would be required to have proper certifications to provide water and sewer system support.

*Projected Cost Impact: Transfer \$54,892 in costs of most senior DPW position to Town DB (TOV) fund. Position is aligned with Town wages and does not require leveling up. Additional costs for Town provided uniforms and laundering of \$1,250. Eliminate costs of second DPW position, and associated benefits, for a savings of \$38,756.*

### Village DPW Services

The Village and Town provide many similar functions including: street repair, snow removal, mowing and trimming services.

The following section details the services which are currently provided by the Village, but are not provided as a municipal function in the Town. The options and Committee recommendations under dissolution for each service are discussed.

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<sup>18</sup> Includes \$4,400 in overtime costs based on wage and benefit information provided by the Village.

### ***Refuse Services:***

The Village picks up garbage once a week on Tuesdays. The Village also provides recycling pick-up. About ¼ of Village residents contract for private refuse collection.<sup>19</sup> The Town does not provide refuse pick-up as a municipal service. TOV residents contract with a private vendor of their choice.

The Village refuse service involves the following:

#### **Expenses:**

- **Personnel:** 5 hours a week of each of the two DPW staff for a total of 10 hours per week or 520 hours per year, for an estimated cost of \$12,200.
- **Sticker fees:** Residents also purchase refuse stickers (\$1/regular bag, \$2/large bag) from the Village Clerk's office, requiring an estimated 5% of the Village Clerk's time at a cost of \$2,880 per year.
- **Equipment/Fuel Costs:** The annual tipping fee is about \$8,000 and equipment and fuel costs are estimated at \$1,100 annually.
- **Additional costs notes:** Staff benefit costs are based on single health plans (not family plans which would increase costs of this service). Equipment costs do not include vehicle replacement costs if a new truck is required in the future.
- **Total estimated costs:<sup>20</sup> \$24,000**

#### **Revenue:**

- **Sticker revenue:** The sale of stickers provides revenue to cover the costs of the annual tipping fee of about \$8,000.
- **Total estimated revenue: \$8,000**

As outlined in Table 18, the total estimated annual cost of Village refuse service is just over \$24,000. Revenue from sticker fees (about \$8,000 annually) helps offset this cost. Property owners therefore pay \$16,180 towards their tax levy for refuse service and those using the service collectively pay \$8,000 in sticker fees. A property with a taxable assessed value of \$80,000, that purchases \$2 worth of stickers per week, would pay a tax rate of \$0.81/\$1,000, or \$65 per year, plus \$104 in stickers for a total annual cost of \$169 for refuse services as shown in the Table below.

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<sup>19</sup> Every Village resident pays for the portion of Village refuse service costs which are part of the tax levy whether they use the service or not. Village residents who contract with private haulers also pay the Village refuse service costs estimated at \$65 per year for a home assessed at \$80,000.

<sup>20</sup> Based on CGR's experience in other communities, these cost estimates are conservative, meaning on the low end of costs for providing municipal refuse collection.

The Town does not provide refuse collection as a municipal service. Town-Outside residents contract with a private vendor. The Committee Chair contacted primary vendors servicing properties within the Town of Saratoga. Assuming a weekly pick-up, with a 95 gallon container which holds 8 bags, plus bi-weekly recycling service, an estimated annual cost for a residential property is estimated to be \$320.

Table 18

<b>Annual Village of Victory Refuse Pick-up Service Costs</b>		
<b>Breakdown of the Cost to Provide Refuse Pick-up in the Village</b>		
<b>Refuse Service Functional Areas</b>	<b>Notes about Estimate</b>	<b>Annual Cost</b>
2 Village DPW Workers	Pick-up trash, make 2 trips to the dump 5 Hours per week each 12.5% of salary & benefits costs	\$12,200
1 Village Clerk	Sell refuse bag stickers Estimated 2 Hours per week 5% of salary & benefits costs	\$2,880
Transfer Site Fee	Fee to dump trash at site	\$8,000
Fuel Cost	Truck drives around Village, 2 trips to dump per week. About 65 miles/week. Estimated 3400 miles/year	\$600
Truck Maintenance	Estimated costs for upkeep of truck per year	\$500
<b>Total Refuse Service Cost</b>	<b>Cost of providing service</b>	<b>\$24,180</b>
<b>Village Revenue from Refuse Sticker Sales</b>		
Revenue from Sticker Sales	Estimated annual revenue from sticker sales, used to offset transfer site fee. \$1 per regular bag, \$2 per large bag	<b>\$8,000</b>
<b>Net Refuse Cost and Impact on Tax Payer</b>		
<b>NET Refuse Cost Covered by Tax Levy</b>	Refuse service cost not covered by sticker sales	<b>\$16,180</b>
Tax Rate per \$1000 TAV for Refuse Service*	Impact of refuse service cost on <u>property tax rate</u> for all Village property owners	\$0.81
Annual Tax for \$80K TAV Property	Estimated annual property tax cost for refuse service	\$65
Annual refuse sticker cost	Estimated \$2/week	\$104
<b>TOTAL Annual Cost to Property Owner</b>		<b>\$169</b>

Source: Calculated by CGR

Notes: Village TAV (\$20 million) used for calculations.

### **Refuse Options Under Dissolution:**

**Option 1)** Eliminate refuse pick-up as a municipal service, residents secure private vendor;

**Option 2)** Establish refuse collection special district in the former Village, cost of \$.81/\$1,000 plus the cost of refuse stickers (\$1/regular bag or \$2/large bag) or a cost of

\$1.43/\$1,000 with the tipping fee as part of the levy (no stickers), based on current usage patterns.<sup>21</sup>

**Committee Recommendation for Refuse Services under Dissolution:**

Option 1: Eliminate refuse pick-up as a municipal service. Residents secure private vendor of choice.

*Projected Cost Impact: Part of the reduction of 1 DPW position as a result of reduced workload as noted above. Estimated costs for private refuse collection is \$320, representing an increase of \$151 compared to the costs in the example outlined in the above Table for property-owners using the Village refuse service or a \$65 tax reduction for the ¼ of properties currently using a private vendor.*

**Leaf and brush pick-up:**

The Village provides leaf and brush pick-up services. The Town does not provide leaf and brush pick-up as a municipal service.

The Village leaf and brush service requires an estimated 8 hours a week for each DPW employee for a total of 16 hours a week during the spring, summer and fall seasons. This comes to a total of 624 hours per year at an estimated cost of \$14,600. Currently there are no additional disposal or tipping fees for brush/leaf disposal, though this may change pending new environmental laws restricting brush.

As shown in Table 19, the Village brush and leaf service is estimated to cost \$0.74 / \$1,000 of taxable assessed value, or \$60 per year for a home assessed at \$80,000. Staff benefit costs are based on single health plans. Equipment costs do not include vehicle replacement costs.

Table 19

Annual Brush & Leaf Service Costs		
Breakdown of the Cost to Provide Brush & Leaf Service in the Village		
Brush & Leaf Service Functional Areas	Notes about Estimate	Annual Cost
2 Village DPW Workers	Pick-up brush & leaves 8 Hours per week each for 3/4 of the year 20% of salary & benefits costs	\$14,600
Fuel Cost & Truck Maintenance	Estimate	\$300
<b>Total Brush &amp; Leaf Service Cost</b>	<b>Actual cost of providing the Brush &amp; Leaf service</b>	<b>\$14,900</b>
Impact of Brush & Leaf Service on Tax Payer		
Tax Rate per \$1000 TAV for Brush & Leaf Service*	Impact of Brush & Leaf service cost on <u>property tax rate</u> for all Village property owners	\$0.74
<b>Annual Tax for \$80K TAV Property</b>	<b>Estimated annual property tax cost for Brush &amp; Leaf service</b>	<b>\$60</b>

Source: Calculated by CGR

Notes: Village TAV (\$20 million) used for calculations.

<sup>21</sup> Calculations use Town assessment of Village of Victory properties (\$16M).

**Leaf and Brush Options Under Dissolution:**

**Option 1)** Eliminate leaf and brush pick-up service, residents responsible for disposal;

**Option 2)** As part of a special refuse district in the former Village, enhanced service for brush and leaf pick-up would be provided at an estimated cost of \$0.74/\$1,000.

***Committee Recommendation for Refuse Services under Dissolution:***

Option 1: Eliminate leaf and brush pick-up as a municipal service. Residents are responsible for disposal.

*Projected Cost Impact: Part of the reduction of 1 DPW position as a result of reduced workload as noted above.*

**Spring Clean-Up:**

For one week in the spring, the Village picks up all large items placed on the curb, including metals. The Town does not provide a similar service.

The Spring Clean-Up service requires two DPW staff for two weeks, or 160 hours total for a cost, including benefits, of \$3,750. The estimated fuel and maintenance costs for this service are \$100 annually,<sup>22</sup> for a total service cost of \$3,850. This estimate does not include any cost for tipping fees, as those are included in the refuse service function (described above). As shown in Table 20, the annual spring clean-up service costs an estimated \$.19/\$1,000 of taxable assessed value, or \$15 annually for a home assessed at \$80,000.

**Table 20**

<b>Annual Spring Clean-Up Service Costs</b>		
<b>Breakdown of the Cost to Provide Spring Clean-Up in the Village</b>		
<b>Spring Clean-up Service Functional Areas</b>	<b>Notes about Estimate</b>	<b>Annual Cost</b>
2 Village DPW Workers	Both DPW workers spend about 1.5 weeks on the annual Spring Clean-up service. 60 hours of salary & benefits each	\$3,750
Fuel Cost & Truck Maintenance	Estimate	\$100
<b>Total Spring Clean-up Service Cost</b>	<b>Actual cost of providing service</b>	<b>\$3,850</b>
<b>Impact of Spring Clean-up Service on Tax Payer</b>		
Tax Rate per \$1000 TAV for Spring Clean-up Service*	Impact of Spring Clean-up service cost on <u>property tax rate</u> for all Village property owners	\$0.19
<b>Annual Tax for \$80K TAV Property</b>	<b>Estimated annual property tax cost for Spring Clean-up service</b>	<b>\$15</b>

Source: Calculated by CGR

Notes: Village TAV (\$20 million) used for calculations.

<sup>22</sup> Does not include amortized cost of the truck or equipment replacement costs.

**Spring Clean-Up Options Under Dissolution:**

**Option 1)** Eliminate large item spring clean-up as a municipal service;

**Option 2)** As part of a special refuse district in the former Village, enhanced service for large item spring clean-up provided at a cost of \$0.23/\$1,000.<sup>23</sup>

**Committee Recommendation for Spring Clean-Up Services under Dissolution:**

Option 1: Eliminate spring clean-up as a municipal service.

*Projected Cost Impact: Part of the reduction of 1 DPW position as a result of reduced workload as noted above.*

**Sidewalks:**

The Village provides limited sidewalk maintenance, repair, and snow removal for a cost of \$6,500 per year, or \$0.32/\$1,000. There are a small number of TOV properties with sidewalks. The maintenance and repair of these sidewalks are the responsibility of the property owners.

**Sidewalk Options Under Dissolution:**

**Option 1)** Eliminate sidewalk repair as a municipal service; residents responsible for maintenance, repair and snow removal. Codes affecting the former Village would need to reflect the new requirements and enforcement expectations.

**Option 2)** Town would provide this service, costs allocated townwide, at \$0.02/\$1,000; allocated to New TOV only (current TOV, plus former Village), at \$.02/\$1,000;<sup>24</sup>

**Option 3)** Town would provide this service and create a special taxing district in the former Village, at \$0.38/\$1,000.

**Committee Recommendation for Sidewalks under Dissolution:**

Option 3: Establish sidewalk district within the boundaries of the former Village. Town codes to be updated to reflect requirements and enforcement.

*Projected Cost Impact: No change. Transfer \$6,500 of sidewalk costs to newly created special taxing district within the former Village.*

**Street Lighting:**

Several Village streets have lighting which costs \$8,500 per year. The Town also has lighting in certain areas at a cost of \$5,000 per year which is charged townwide.

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<sup>23</sup> Figures based on Town assessment of the Village (\$16 million).

<sup>24</sup> Note: Costs for both scenarios in Option 2 are the same as a result of rounding.

**Sidewalk Options Under Dissolution:**

**Option 1)** Create street lighting district in former Village, cost same as current rate, of \$0.50/\$1,000;

**Option 2)** Becomes Townwide expense, mirroring current Town practice with costs shared over a larger base, for a cost of \$0.02/\$1,000;

**Option 3)** Becomes New Town-Outside expense (current TOV plus former Village), at a cost of \$0.03/\$1,000.

***Committee Recommendation for Street Lighting under Dissolution:***

Option 2: Street lighting in the former Village becomes a townwide expense.

*Projected Cost Impact: Transfer of \$8,500 of street lighting costs townwide following Town's current practice.*

***Park and Cemetery Maintenance:***

Village DPW staff maintains one park and one cemetery. Upon dissolution these properties become Town properties.

***Committee Recommendation for Park and Cemetery Maintenance under Dissolution:***

Maintenance would be continued as part of the Town Highway Department services.

*Projected Cost Impact: Costs included in the transfer of the one DPW position to the Town.*

## **Water and Sewer Services**

### ***Water Service***

Water service to the Village of Victory is overseen by the Schuylerville-Victory Board of Water Management which manages the operations of the Joint Water System. The Village boards of trustees of Schuylerville and Victory established the joint board through an inter-municipal agreement in 1980, which was updated in 2001. Under this agreement, the Villages jointly own water assets and share the costs of the water board staff. The Water Board has a separate budget which determines water rates for its users. Village DPW staff provide backup maintenance and repair as needed and the Village Account Clerk provides water administrative support for 12 hours per week, at a cost, including benefits, of \$8,268 which is reimbursed by the Water Board. As of September 10, 2012, the Village of Schuylerville became lead agency for the Water Board, shifting administrative functions and responsibilities.

Water users in the two Villages pay flat fees for water service. Town-Outside-Village users currently pay one and a half times the base rate for service. The Joint Water



System has indicated water meters will be installed in the future to more closely align water usage with the fees charged.

The current IMA for the Joint Water Board has expired and the two parties are in negotiations as of the writing of this report.

***Committee Recommendations under Dissolution:***

- a) Establish a Town water district which would encompass the area of the former Village of Victory and the properties in the TOV currently receiving service.
- b) Joint Water Management IMA would be created to include the Town of Saratoga as a joint member with the Village of Schuylerville.
- c) Former Village of Victory portion of water system assets would transfer to the Town for the benefit of its newly created water district.
- d) Representation on the water board would be designated as a user of the water service in the former Village of Victory.
- e) Town Highway staff may provide support as requested and charge the joint water board for services rendered.
- f) As noted above, the Account Clerk position transfers to the Town to continue providing water/sewer functions or to cover the costs of water administration performed by the Lead Agency, with the majority of the expense covered by user-fees, and the balance of non-utility work expenses allocated townwide.
- g) Establish uniform water rates for all users of the water system, removing the TOV and Village rate variance.

*Projected Cost Impact: Assumes no change in current costs.*

## **Sewer Services**

Sewer service is provided to the Village of Victory and a few properties in the TOV and maintained by DPW staff with approximately 5 to 7 hours of clerical support provided each week by the Account Clerk. Sewer services are paid for by user fees of \$114,010. The Town does not provide sewer service.

***Committee Recommendations under Dissolution:***

- a) Establish a Town sewer district which would encompass the area of the former Village of Victory and the properties in the TOV currently receiving sewer service.
- b) The proposed transfer of 1 DPW position to the Town Highway Department would include the expectation of sewer maintenance and repair functions.

- c) Staff time spent on sewer-related activities would be charged to the users of the system through the separate district tax.
- d) Account Clerk position and associated costs will transfer to the Town and be charged to the sewer district accordingly.

*Projected Cost Impact: Assumes no change in current costs.*

## **Fire Protection Services**

### **Village Fire Department**

The Village is currently served by the Village of Victory Mills Volunteer Fire Department,<sup>25</sup> which is incorporated under New York State Village law as a Village fire department. As such the Village Board serves as the board of fire commissioners. The Village Board approves the fire department budget as part of the general Village budget and the costs of the department are included in the general Village tax rate.

For 2011/12, the Village allocated \$18,675 for its fire services budget. The Fire House is co-located with the Village Hall facility and included in total facility costs. The portion of building costs, insurance, fuel, and contractual expenses associated with the Fire House was approximately \$23,000. Combined, the Village Fire Department costs for fire services totaled \$42,000. To offset these costs, the Village received \$11,901 from the TOV Fire Protection District to provide services in a portion of the TOV. Therefore, the net cost of fire service in the Village of Victory in 2011/12 was \$30,000 (\$1.51/\$1,000 taxable assessed value or 18% of the baseline Village tax rate).

The Village does not have a capital reserve fund for fire equipment needs at this time. The department has acquired apparatus through fundraising efforts. Turn out gear was last purchased as part of a grant received by the fire department. The department has stated new turn out gear is needed, but grant applications have been denied.

The volunteer fire department responded to 101 calls in 2011, 86 within the service area and 15 calls as inter-municipal aid (IMA) to other fire companies. Dispatch is handled by the County 9-1-1 emergency system. The call types and volume are presented in the Table below.

The Village fire department provides EMS-Assist services to the General Schuyler Emergency Rescue Squad. Victory EMT-certified volunteers are dispatched automatically when a 9-1-1 call is placed to the Rescue Squad within the Victory Fire Department service area. In 2011, the Village department responded to 56 EMS calls within its jurisdiction.

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<sup>25</sup> Also referred to as David Nevins Volunteer Fire Department.

Table 21

Fire Calls by Type and Year - Village of Victory Fire Department						
	2009		2010		2011	
	In Jurisdiction	IMA	In Jurisdiction	IMA	In Jurisdiction	IMA
Fires	3	6	10	3	3	6
<i>Building Fires</i>	1	6	3	3	1	6
<i>Vehicle Fires</i>	0	0	1	0	0	0
<i>Other Fires</i>	2	0	6	0	2	0
Emergency Medical Calls	52	0	99	0	56	0
Hazardous Condition Calls	1		5	0	6	0
Service Calls	5	5	2	4	13	4
Good Intent Calls	6	9	1	9	2	5
Other Calls	1	1	4	1	6	0
<b>TOTAL CALLS</b>	<b>68</b>	<b>21</b>	<b>121</b>	<b>17</b>	<b>86</b>	<b>15</b>

Source: Victory Mills Fire Department

The last Insurance Services Office (ISO) survey of the Village of Victory was conducted in December 1997. The Village received an ISO rating of 4/9, based on 68.2% credits out of 100% possible. The first class (the “4” of 4/9) applies to properties within 5 road miles of a recognized fire station and within 1,000 feet of a fire hydrant or alternate water supply. The second class (the “9” of 4/9) applies to properties beyond 1,000 feet of a fire hydrant but within 5 road miles of a recognized fire station.

A summary of the ratings are presented in the Table below:

Table 22

ISO Rating for the Village of Victory		
Feature	Earned Credit	Maximum Credit
Receiving and Handling Fire Alarms	7.52%	10%
Fire Department	30.39%	50%
Water Supply	34.76%	40%
Divergence*	-5.01%	-
<b>Total Credit</b>	<b>68.20%</b>	<b>100%</b>

\*The Divergence factor mathematically reduces the score based upon the relative difference between the fire department and water supply scores. The factor is introduced in the final equation.

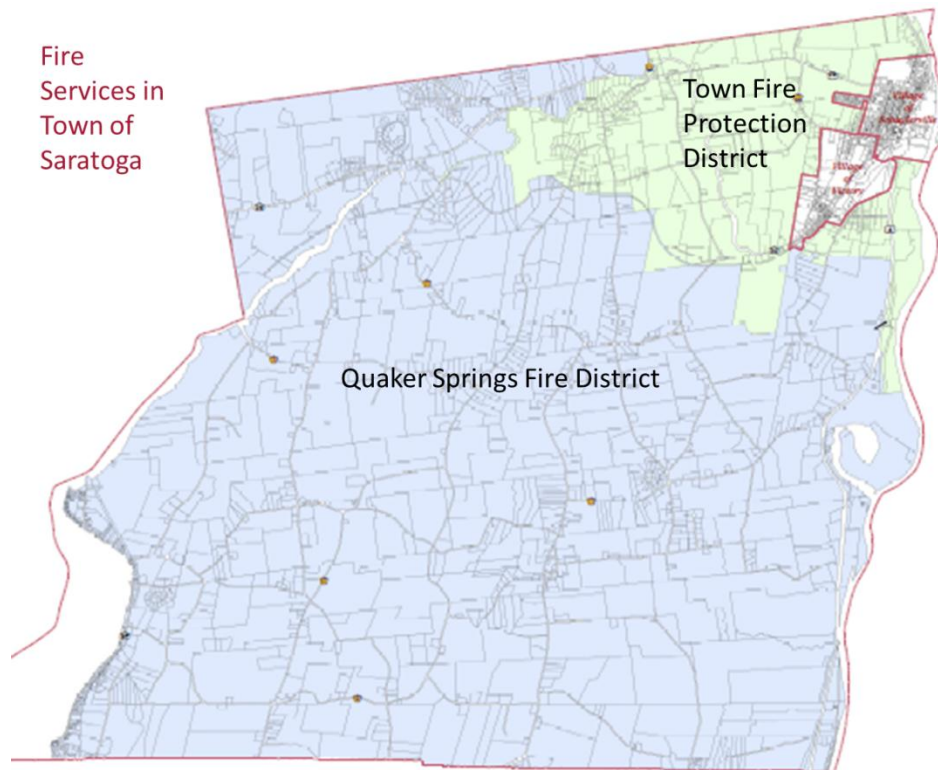
Note: The Earned Credits do not sum directly to the Total Credit and it is assumed that the Fire Suppression Rating Schedule (FSRS) includes additional calculations to derive total credit.

## Town Fire Services

The Town of Saratoga provides fire protection in the Town-Outside-Village (TOV) through a Saratoga Fire Protection District and a Fire District as shown in the following

map. The Fire Protection District contracts with the Village of Victory, as noted above, for \$11,901 and also contracts with the Village of Schuylerville for \$33,871 to service a portion of the TOV. Most of the TOV is part of a separate Fire District which is serviced by the Quaker Springs Fire Department which is its own separate taxing entity. The Quaker Springs Fire district tax levy and tax rate in 2012 was \$420,051, or \$1.74/\$1,000.

Figure 8



## Fire Service Options under Dissolution

New York State law does not allow towns to have fire departments, but they are responsible for ensuring fire protection services are provided either by a fire district or through a fire protection district. Villages provide fire protection through a municipal fire department or by contracting with a fire district, another municipality, or an independent fire company.

A **fire district** is a separate unit of local government overseen by an elected board of commissioners. A fire district has the power to incur indebtedness and to require the levy of taxes against the taxable properties within the district. As noted above, a portion of the Town of Saratoga is covered by a fire district which is served by the Quaker Springs Fire Department.

A **fire protection district** is a geographical area within a town that is provided fire protection through a contract with a city, Village, fire district or incorporated fire company. The Town Board oversees the fire protection district and the Town levies

support for this function through its general municipal tax levy. As noted above, the Town of Saratoga has a fire protection district which contracts with the Village of Victory and the Village of Schuylerville to provide fire protection outside the Villages.

***Since the Town cannot provide fire services directly, if the Village dissolves there are a few core options available:***

***Option 1 – Fire Protection District served by Victory Non-profit Fire Corporation:***

The current Village fire department would become an independent non-profit fire corporation. The Town would expand the service area of the fire protection district currently serviced by the Victory Fire Department to include the area within the boundaries of the former Village. The Town would contract with the fire corporation to provide service to the former Village and the properties currently serviced in the TOV.

- a) Savings: None projected to current operations. Assumes current costs for building and insurance in the Village general fund budget would transfer to fire protection district costs.
- b) The Fire Hall facility and equipment would become Town property and be leased to the non-profit fire corporation for \$1/year.
- c) Based on 2011/12 Village budget information, the fire protection district tax rate would remain the same, applying the cost of servicing the former Village and the properties serviced in the current TOV.
- d) Future equipment purchases would be made by the non-profit fire corporation. Over time, all equipment would be owned by the fire corporation.
- e) The Town Highway Department would continue to provide snow plowing services and maintenance to the Town-owned facility housing the fire operation.
- f) As a non-profit fire corporation, the fire company would be responsible for all bookkeeping and administrative work associated with managing a non-profit organization.

***Option 2 - Fire District:***

The current Village fire department would become a second Town Fire District, similar to Quaker Springs. The District would have its own independently elected Board of Commissioners who would set the tax rate and the Town would collect.

- a) Savings: None projected to current operations. Assumes current costs for building and insurance in the Village general fund budget would transfer to fire district costs.
- b) Fire Hall facility and equipment would become Town property and be leased to the Fire District for \$1/year.

- c) Fire district tax rate would be the same, applying the cost of servicing the former Village and the properties serviced in the current TOV.
- d) Future equipment purchases would be made by the fire district. Over time, all equipment would be owned by the fire district.
- e) The Town Highway Department would continue to provide snow plowing services and maintenance to the Town-owned facility.
- f) As a fire district, the fire company would be a taxing entity and responsible for all bookkeeping, administrative work, and elections associated with managing a fire district organization.

### ***Option 3 – Become Second Company of Quaker Springs Fire District:***

The current fire department would become a second company of the Quaker Springs Fire District.

- a) The Village fire department and the portion of the TOV fire protection district covered by the Village fire department would become part of an expanded Quaker Springs Fire District.
- b) The Fire Hall facility and equipment would become Town property and be leased to the Quaker Springs Fire District for \$1/year.
- c) The Town Highway Department would continue to provide snow plowing services and maintenance to the Town-owned facility.
- d) Based on current costs, the Quaker Springs Fire District tax rate, including the former Village and portion of the TOV served by the former Village, would be an estimated \$1.67/\$1,000.<sup>26</sup>

### ***Committee Recommendation under Dissolution:***

Option 1: Town fire protection district expands to include the area within the boundaries of the former Village and contracts with the Victory Volunteer Fire Department, as a nonprofit corporation, to serve this expanded portion of the fire protection district.

*Projected Cost Impact: Assumes current practice of Town Fire Protection District properties with uniform tax rate. Transfer of \$42,000 costs of Victory Fire Department, added to costs of Village of Schuylerville contract of \$33,871, for total Fire Protection District costs of \$75,900, or a tax rate of \$1.30/\$1,000 for all properties in this district.*

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<sup>26</sup> Rate calculated using the Town taxable assessed value (TAV) for the Village of \$16 million. Comparison to the current village fire tax rate, using the Town TAV, would be \$1.10.

## VI. Background for Developing the Dissolution Plan

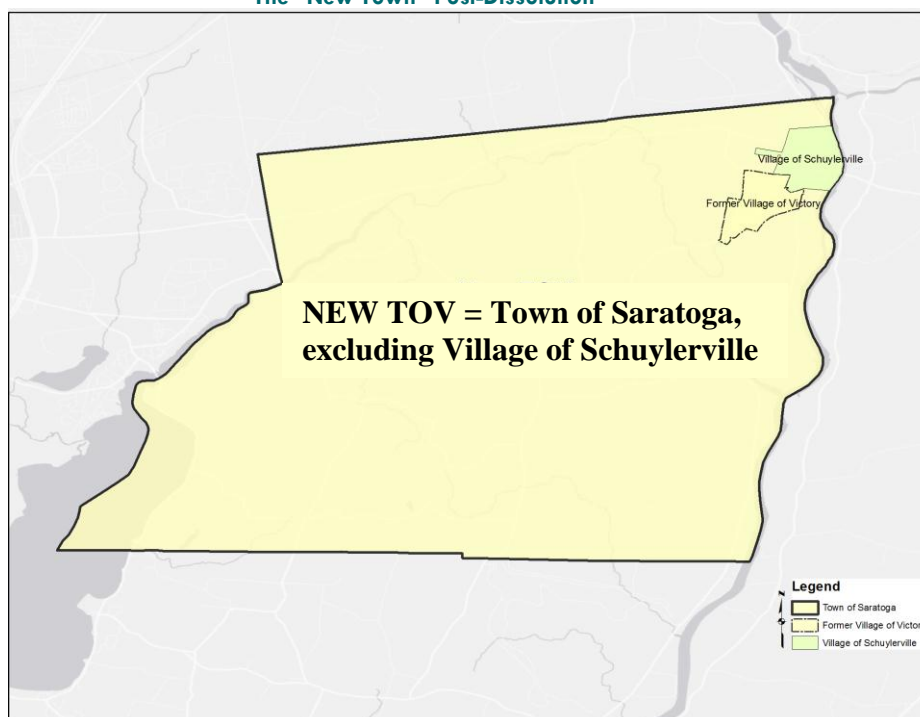
This section provides key information and concepts that are a part of developing the Committee's recommended Dissolution Plan, which is presented in the next chapter. After the Committee presents its Dissolution Plan to the Village Board, the Board may accept or modify the Plan. Once approved by the Board, the Dissolution Plan becomes the foundation for the dissolution referendum Village voters vote on in March 2013.

The following section reviews background information used in developing the Committee's Dissolution Plan.

### *Town-Outside-Village (TOV) Post-Dissolution*

If the Village of Victory dissolves, the Town of Saratoga will continue to have both a Town-Outside-Village and the Village of Schuylerville within the Town. The New Town<sup>27</sup> will continue to maintain its budget by making a distinction between the townwide services it provides to all Town residents and for those services only provided, and charged to, the property-owners in the now larger Town-Outside-Village (TOV) portion of the New Town as shown in the following map.

**Figure 9**  
The "New Town" Post-Dissolution



<sup>27</sup> For the purposes of this report, "New Town" refers to the Town of Saratoga if the Village of Victory dissolves.

## Citizen Empowerment Tax Credit (CETC): NYS Incentive When Two Local Governments Consolidate

Current state legislation provides a Citizen Empowerment Tax Credit (CETC) to municipalities as an incentive when two local governments consolidate. This tax credit is written in state law as an annual appropriation, based on a prescribed formula of 15% of the combined property tax levy when the local governments consolidate.

If the Village of Victory dissolves, the Village effectively consolidates with the Town. Thus, the New Town would qualify for the annual CETC funding which, based on 2011/12 figures, would be \$110,704 or a \$.32 tax reduction per \$1,000 of assessed value.<sup>28</sup> **Since CETC is subject to annual approval by the State Legislature, tax projections throughout the report and plan are presented with and without CETC.**

Table 23

Citizens Empowerment Tax Credit (CETC) Calculation	
Village of Victory Tax Levy	\$170,040
Town Tax Levy	\$567,986
Total Combined Levy	\$738,026
15% of Total = CETC	\$110,704
Impact on Townwide Tax Rate Reduction	\$.32

## Special Taxing Districts

As part of the Dissolution Plan, several services could be charged to property-owners within the boundary of the former Village. *A special taxing district is not a governing body; rather it is a taxing mechanism to properties which receive additional services within the Town.* Special taxing districts are either: a) required by law (for example, former Village general fund debts and long-term obligations must remain as taxes to only former Village properties); or b) required in order to provide special services to former Village properties that will not be provided (and taxed) for all properties in the Town. This draft Dissolution Plan is based on having four new or expanded special taxing districts to pay for the following:

- Sidewalk maintenance and repair for designated areas in the former Village;
- Sewer
- Water
- Expanded Town Fire Protection District

More detailed descriptions of these services are presented in the plan.

<sup>28</sup> By law, a minimum of 70% of CETC must be applied as a tax reduction. For the purposes of this study it is assumed that 100% of CETC is applied as tax reduction.



## ***Budget Data***

Cost projections and analysis are based upon the Village 2011/12 budget and the Town 2012 budget. It is necessary to pick one point in time to conduct the study and analysis to develop a plan. During the course of this 18-month study, both the Village and the Town had new budgets approved. While these are helpful to inform the study process, the analysis and recommendations were based on the original budget data provided. The purpose of the study is to document the projected change (or order of magnitude) if the Village were dissolved using a baseline foundation of information.

## ***Revenue Change: Utilities Gross Receipts Tax***

Towns are ineligible to collect Utilities Gross Receipts Tax (UGRT). The Village of Victory currently receives \$3,500 in UGRT revenue, which the Town will be ineligible to receive. If the Village dissolves, utility users in the former Village will also no longer be charged this tax on their utility bills, which is 1% of their service costs. While the loss of UGRT represents a loss of \$3,500 in revenues to the local municipality, the utility consumers in the former Village will experience an equivalent cost reduction which is not included in the dissolution calculations.

## ***Implementation Agreements***

If the Village were to go through a Village dissolution process, one major unknown that exists during that process is the extent to which the components of the Dissolution Plan will in fact be carried out by the Town. While this uncertainty can never be fully overcome, in a number of other dissolutions, Village Boards have asked Town Boards to provide the Village with one or more Memorandums of Understanding (M.O.U.). An M.O.U. is not a legally binding instrument, but it can help clarify for voters what is likely to happen if the Village were to dissolve.

## **Summary of Committee Recommendations**

Based on Committee recommendations, the community as a whole will see a projected net savings of just over \$119,000 each year without including the Citizen Empowerment Tax Credit (CETC) incentive funds and \$230,000 with CETC. These savings are the result of Committee recommended changes described by major functional area or service in the Table below. The specific cost savings and changes to specific budget lines are shown in more detail in the budget crosswalk document in the Appendix.<sup>29</sup>

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<sup>29</sup> Note: The information in this footnote is requested per the Village contract with the NYS Department of State. Based on the summary of savings Table, the total impact of dissolution without the application of the CETC, is a net savings of \$119,354. The application of CETC brings the total dissolution savings to \$230,058. On a per capita basis, dissolution savings amount to \$197 per Village resident without CETC and \$380 with CETC applied.

Table 24

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

Note: CEO stands for Code Enforcement Officer

## Village Dissolution Tax Impact Projections

Based on the Committee's selected options, a detailed budget crosswalk was built using 2011/12 fiscal information that shows Town and Village costs, what costs would be saved when the Village dissolves, and what costs would be transferred to the Town budget from the former Village budget. From this "crosswalk," the tax levies and tax rates were calculated as described below. The detailed crosswalk is provided in the Appendix.

### Baseline Tax Rates

As shown in the Table below, excluding County, school and utility user fees, property owners paid the following tax rates per \$1,000 assessed value in the baseline years used in this study: Village of Victory \$10.91, Town-Outside-Village \$3.51, and Village of Schuylerville \$12.41. These rates include Town, Village and ambulance and fire protection district taxes and include applied fund balance.

Table 25

Baseline Tax Rates per \$1000 Assessed Value Village of Victory, Town of Saratoga, & Village of Schuylerville			
	Victory (FY 2011/12)	TOV (FY 2012)	Schuylerville (FY 2011/12)
Town wide General (A)	\$1.64	\$1.64	\$1.64
Town wide Highway (DA)	-	-	-
TOV General (B)	-	-	-
TOV Highway (DB)	-	-	-
Ambulance District	\$0.77	\$0.77	\$0.77
Fire Protection District	-	\$1.10	-
Village General	\$8.50	-	\$10.00
<b>Comparison Total</b>	<b>\$10.91</b>	<b>\$3.51</b>	<b>\$12.41</b>
Quaker Springs Fire	-	\$1.74	-
Saratoga Lake	-	\$1.25	-

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

### ***Tax Rates under Dissolution***

Based on the Committee's selected options under dissolution, the projected tax rates without the CETC incentive would be: Village of Victory \$4.16, Town-Outside-Village \$3.77; and Village of Schuylerville \$12.22. Applying the CETC would reduce each rate by \$0.32 as shown below. For comparison purposes, these rates include the fund balance applied by the Village and Town in the baseline year. It is important to note the TOV and Village rates do not include private refuse collection costs which the Committee estimates to be an additional \$320 per year.<sup>30</sup>

<sup>30</sup> Based on the Town Assessment of \$16 million Taxable Assessed Value for the former Village of Victory.

Table 26

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

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

Table 27

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

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

### **Sample Tax Bill of \$80,000 Assessed Home**

The following Table shows the projected fiscal impact for an average assessed home of \$80,000, and incorporate the \$320 cost estimate for private refuse costs for former Village residents.

Table 28

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

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

Based on these figures, the former Village of Victory property owner is projected to see a 62% reduction in local taxes without the CETC incentive, and a 65% tax reduction with the CETC applied. Adding in an estimated annual cost of \$320 per year for private refuse collection, the Village property owner is projected to see a 25% reduction in local taxes and service costs without CETC and 28% with CETC applied. Conversely, the TOV property owners will see a projected increase of 8% without CETC or a 2% decrease with CETC applied. Property owners in the Village of Schuylerville are projected to see a 2% decrease without CETC and a 4% decrease with CETC applied.

## Dissolution Transition Costs

The onetime cost of dissolution is estimated to range between \$60,000 to \$80,000. This includes the following anticipated expenses:

- **Employee vacation and sick time payouts** for 3 FTE (Village is liable with and without dissolution) = \$20,000
- **Unemployment Insurance** (low-end is 2 FTE for 6 months to high-end of 3.5 FTEs for 6 months) = \$17,500 to \$35,000
- **Legal/Consultant Fees** to assist the Village in researching legal issues, preparing required legal documents = \$15,000 (estimate based on 75 hours at \$200 / hour; actual figure could be higher or lower subject to issues that arise during implementation process)

- **Miscellaneous Other** = \$8,000 (estimate based on applying a 10% contingency to the sum total of other identified potential transition costs; actual figure could be higher or lower subject to issues that arise during implementation process)

Sources for this funding include using available fund balance, obtaining grant assistance from the State, or other Village revenue sources including real property taxes, in order to pay these Village obligations. It should be understood that the \$20,000 liability for accumulated compensated absences and unemployment insurance liabilities is a Village obligation whether or not the Village dissolves. However, the \$20,000 estimate is an estimate of the cash cost to the Village of having to pay a lump sum for those obligations prior to the official dissolution date.

## **VII. DRAFT VILLAGE DISSOLUTION PLAN**

### **DISSOLUTION PLAN OF THE VILLAGE OF VICTORY**

#### **BY THE VILLAGE OF VICTORY DISSOLUTION STUDY COMMITTEE**

**NOVEMBER 1, 2012**

*This document was created with funds provided by the New York Department of State under the Local Government Efficiency Grant Program – Contract No. T-098823*

This document sets forth, in detail, the Dissolution Plan of the Village of Victory as developed and approved by the Village of Victory Dissolution Study Committee. Following submission of the final Plan to the Village Board, it will be the Village Board's responsibility to adopt the Dissolution Plan and present a dissolution referendum to Village voters on March 14, 2013. If approved by a majority of the qualified voters, the Village of Victory will be dissolved as of December 31, 2014.

This Plan was developed and approved by a Committee comprised of both Village and Town representatives, and incorporates feedback provided to the Committee from both Village and Town boards at the Committee's presentation to both Boards. Therefore, this Plan has been developed with the expectation that if dissolution of the Village is approved by voters that the succeeding Town government will provide for and comply with the Plan as set forth in this document and subsequently adopted by the Village Board.

#### **A. Continuation of Village Functions or Services by the Town**

This section describes not only how Village functions or services will continue if the Village dissolves, but also how government services will change due to merging two governments into one. In addition, it notes which services will not be impacted because they are not currently provided by the Village.

1. Upon the dissolution of the Village of Victory, the Town of Saratoga will assume the duties and functions of the Village, in accordance with this Plan.
2. The Village Board of Trustees will be eliminated. All expenses associated with personnel 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.
3. The position of Village Mayor will be eliminated and personnel-related costs will be saved.

4. The Village Zoning and the Village Planning Boards will be eliminated. The Town Planning and Zoning boards will provide oversight within the boundaries of the former Village. The personnel-related costs for supporting the two Village boards will be saved.
5. The full-time Village Clerk position will be eliminated. The part-time Deputy Village Clerk/Treasurer position will transfer to the Town Clerk’s office to continue to support the administrative duties associated with utilities (water and sewer) with the costs of this position covered primarily by utility user fees. The portion of personnel expenses associated with administrative functions (excluding water and sewer) and related general administrative contractual obligations will be saved.
6. The part-time position of Village Code Enforcement Officer will be eliminated and responsibility for code enforcement within the existing Village, including assignment of personnel and contractual expenses associated with the function, will transfer to the Town.
7. Village-owned property will be sold or transferred to the Town. Exceptions of property to be transferred to the new Water District are listed in paragraph 9 below.

Village of Victory - Village Owned Property					
Year	Parcel ID	Street	Class #	Property Class	Total Assessed Value
2011	157.70-2-3	Burgoyne Street	692	Rd/st/hwy Land	\$5,385
2011	170.21-1-1	Cemetery Road	695	Cemetery	\$22,000
2011	170.29-1-26.1	Pine St	652	Hall/firehouse	\$471,692
2011	170.37-2-1	Pine St	311	Res Vac Land	\$2,154
2011	170.37-2-2.1	Pine St	311	Res Vac Land	\$3,846
2011	170.37-2-9	Pine St	314	Rural Vac Land	\$17,846
2011	170.37-2-25	Gates Ave	311	Res Vac Land	\$1,077
2011	170.37-2-26	Gates Ave	312	WW Lift Station	\$10,308
2011	170.37-2-44.12	Gates Ave (Rear)	311	Res Vac Land	\$769
2011	170.38-2-4	Evans St	311	Res Vac Land	\$11,846

8. Title to the Village-owned property currently supporting the Village water system, will transfer to the Town’s newly created Special Improvement District to serve the water district. The property is listed as follows:

Village of Victory - Village Owned Property					
Year	Parcel ID	Street	Class #	Property Class	Total Assessed Value
2011	157.77-1-1	Cemetery Road	822	Water Tank	\$285,538
2011	169.2-13*	NYS Rt 32 (Rear)	822	Water Supply	\$77,538

9. Personal property and other fixed assets of the Village, not sold prior to dissolution, will be owned and used by the Town as long as the Town deems them to be useful. Personal property owned by the Village at the time of dissolution will become the property of the Town. Personal



property will mean and include office equipment, furniture, motor vehicles, tools, parts inventory, furniture and any other item commonly considered to be personal property.

10. Water services for Village residents will be maintained. The Town will create and establish by resolution a Special Improvement District to be known as the Victory Water District (Town water district #1) as provided by Articles 12 and 12A of Town Law and assume the responsibilities of the new Water District for water supply, and also maintenance and repair of all existing water lines within the existing Village as part of the overall management of the Joint Water System with the Village of Schuylerville (Schuylerville-Victory Board of Water Management). The boundaries of the Water District will consist of all current water-users, primarily within the boundaries of the existing Village, and properties just outside the Village that are currently receiving water service. Costs for the Water District will be met by user fees established by the Joint Water Board. Existing Village water fund debt will revert to the Water District users and continue to be paid for through the user fees.
11. Sewer services for Village residents will be maintained. The Town will create and establish by resolution a Special Improvement District to be known as the Victory Sewer District (Town sewer district #1) as provided by Articles 12 and 12A of Town Law and assume the responsibilities of the new Sewer District for maintenance and repair. The boundaries of the Sewer District will consist of all current users, primarily within the boundaries of the existing Village, and properties just outside the Village that are currently receiving sewer service. Costs for the Sewer District will be met by user fees.
12. Street lighting services in the Village will be maintained as a townwide expense.
13. Village streets, highways, roads, alleys, storm sewers, parks, cemetery, etc. will be included in the Town highway duties and road system and be operated and maintained by the Town as a Town-Outside-Village expense. Changes in the provision of municipal services include the elimination of refuse collection, elimination of brush pick-up and elimination of the annual “junk day” collection.
14. Sidewalk maintenance will be provided for limited repair and replacement, following current Village practice. The Town will establish a Special Taxing District within the boundaries of the former Village to cover the costs associated with this service.
15. Municipal association dues associated only with the Village will be saved.
16. Assessor services will be provided by the Town.
17. Police protection is provided by Saratoga County and the NYS Police and will continue unchanged.
18. Court and Justice Services are provided by the Town and will continue unchanged.
19. Animal control services are provided by the Town and will continue unchanged.

20. Emergency Rescue services are provided by General Schuyler Emergency Squad and will continue unchanged.
21. Historian services provided via a contractual arrangement through the Town will include the former Village.
22. The Town Clerk will handle vital records for the Town, including the former Village.
23. Except as specified in the section “Laws and Ordinances,” Village laws and ordinances will be retained for at least two years after Village dissolution. The Town will plan to adopt or revise relevant Village laws and ordinances, in accordance with the Laws and Ordinances section, as soon as is practical after dissolution.
24. The Town will expand its fire protection district to include the area within the boundaries of the former Village. The Town will contract with the Victory Volunteer Fire Department, as a nonprofit corporation, to serve this expanded portion of the fire protection district. The Town will lease the current fire apparatus and Fire House to the Victory Volunteer Fire Department for \$1 per year.

**B. Elimination or Transfer of Village Positions**

1. Six positions will be eliminated:
  - a) 1 Mayor
  - b) 2 Trustees
  - c) 1 Village Clerk
  - d) 1 Code Enforcement Officer
  - e) 1 DPW Position
2. The following two positions will transfer to the Town:
  - a) Deputy Clerk/Treasurer, currently a part-time position. (As noted above, to provide water/sewer billing and administrative duties).
  - b) 1 DPW Position

**C. The Disposition of the Property of the Village**

All real property improved or not improved will become the property of the Town of Saratoga. Water facilities will be assigned to the water district, as outlined in Section A paragraph 9 above. The Town will take title to the Village real property with the understanding that the Town will honor all existing agreements or other arrangements between the Village and other users of Village property. Real property transferred to the Town will be done without consideration<sup>31</sup> and the Town will, at its option, prepare any and all deeds for the Village to execute prior to the date of dissolution. A listing of Village owned land and buildings appear in Section A (#8 and #9) above. An inventory of equipment appears in the Appendix to this Plan. For those Village non-property assets that are currently shared between the Village DPW and

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<sup>31</sup> “Without consideration” means a complete transfer of Village property to the Town without cost to the Town.

Water and Sewer operations, the Town will determine how to allocate those assets between the Town and the new Water and Sewer Districts.

**D. Village Laws and Ordinances**

All local laws, ordinances, rules, and regulations of the Village of Victory in effect on the date of dissolution of the Village, will remain in effect for a period of two years following the dissolution. These may be enforced by the Town Board within the limits of the dissolved Village. After the period of two years, the Town Board will have the power at any time to amend or repeal such local laws, ordinances, rules, and regulations.

*The following current Village laws will not become part of Town law because the Village will no longer exist, thus the laws are no longer relevant, or the laws have been superseded by laws passed in later years.*

Law	Year	Title of Law
1	2011	Government reform law of 2011
1	1991	Electing a retirement incentive program
2	1979	Establishing the office of Village Manager and describing powers and duties thereof
1	1980	Relating to the defense and indemnification of Village officers and employees
1	1996	Authorizing the issuance of appearance tickets by public servants of the Village
1	2001	Village utilities gross receipt tax

*The following current Village laws and ordinances will be reconciled with current Town laws and ordinances of a similar nature in order to preserve the intent of the law within the boundaries of the former Village:*

Law	Year	Local Village Laws and Ordinances
1	1970	Removal or repair of unsafe buildings and structures
3	1978	Removal or repair of unsafe buildings and structures
1	1984	Flood damage prevention
1	1986	Administration and enforcement of the NYS Uniform Fire Prevention and Building Code
1	1987	Flood damage prevention - revised
1	1989	Flood damage prevention - revised
2	1991	Control of dogs
1	1992	Garbage, rubbish and refuse
1	1995	Removal or repair of unsafe buildings and structures - revised
2	1995	Flood damage prevention - revised
1	1998	Proving for written notification of defects and obstructions on Village highways, bridges, streets, sidewalks, crosswalks and culverts in the Village
2	2003	Games of chance
1	2004	Temporary zoning local law
2	2004	Temporary zoning local law
4	1978	Related to the operation of junkyards
5	1978	Restraining the keeping within the Village of any animal or animals and/or poultry
3	1979	Relating to the control of noise within the Village

2	1992	Mobile homes, mobile home parks, travel trailers and travel trailer parks
1	1997	Village of Victory mobile home/travel trailer moratorium of 1997
1	1999	Village mobile home local law
1	2005	Zoning law of Village
1	1985	Alternative veterans exemption - reduction of maximum exemptions
1	1978	Possession of alcoholic beverages and open container
2	1978	Special curfew within the Village
2	1986	Prohibiting parking in the entrance of the Village parking lot adjacent to Post Office
1	1988	Unregistered motor vehicles
1	1990	Truck route system
2	1991	Establish the method of collection of capital cost charges
3	1992	Sewer use charge system
4	1992	Regulate use of public sewers
2	1996	Amend Local Law 3-1992 - sewer use charge system
3	2003	Fair housing law
3	2004	Capital cost recovery charges amendment
1	2010	Regulate the use of Land Use Escrow Account

#	Year	Ordinances
	1959	Bingo
	1951	Prohibition of all night parking, parallel parking, stop streets, penalty for speeding violations and other violations
	1963	Prohibiting hunting, discharge of firearms, etc. within the Village limits
	1987	Speeding
	1988	Prohibiting parking along the east side of NYS Rt. 32 from Bridge street southerly 460 feet.
	1990	Handicapped parking space - front of 67 Gates Av, west side of Rt. 32

**E. Village Debt**

As of 5/31/11, the Village only had debt in the water and sewer funds. The principal outstanding for Village sewer debt is \$170,000. Water debt totaled \$595,728 as part of a water capital project with the Village of Schuylerville. The water and sewer debts will remain with the new Town Water and Sewer Districts, thus there will be no net change and no net shift between taxpayers for Village water debt.

## **F. Village Fund Balances**

Upon an affirmative vote to dissolve in March 2013, but prior to the effective date of dissolution, the Village of Victory will use any remaining general fund balance (which totaled \$151,011 General and \$1,026 Capital as of 5/31/11) to benefit Village tax payers. Any remaining fund balance that is transferred to the Town upon dissolution of the Village will be applied as a Town-Outside-Village tax stabilization fund. Sewer fund balance will transfer to the Town Sewer Fund to benefit users of the system (\$239,991 as of 5/31/11).

## **G. Retired Employees**

Because there are currently no Village retirees receiving benefits from the municipality, there will be no transfer of retiree costs from the Village to the Town.

## **H. Recurring Obligations**

The Village has no recurring obligations that would be considered as part of this Plan. Any existing agreements will transfer to the Town.

## **I. Change in Revenues as a Result of Dissolution**

1. *Village Revenues that will transfer to the Town:* Upon dissolution, revenues the Village now receives in state aid, consolidated highway improvement program (CHIPs) funding, mortgage tax, and franchise fees will all become Town revenues.
2. *Additional revenues due to state incentives:* If the Village dissolves, the consolidated community will be eligible for the annual New York State Citizen Empowerment Tax Credit (CETC) of \$110,704 (applying the currently approved CETC funding formula to the 2011/12 Village and 2012 Town property tax levies). This Plan assumes the annual CETC funding will be used for reducing property taxes and/or creating a small contingency reserve for the community.

*Note:* The Dissolution Study Committee recognizes that CETC is an annual appropriation of the New York State Legislature and as such is subject to budget constraints. Thus, in Section K (Fiscal and Tax Impacts of Dissolution) presents the fiscal/tax rate impact on taxpayers both with and without CETC.

## **J. Village Books and Records**

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

## **K. Fiscal and Tax Impacts of Dissolution**

Along with Section I above (*Changes in Revenues as a Result of Dissolution*) the fiscal impact of all the changes in this Plan are summarized below, and tax impacts follow the fiscal information. Both fiscal and tax impacts are based on Village 2011/12 and Town 2012 revenues and expenditures and fiscal analysis as part of developing this Plan.

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

Note: CEO stands for Code Enforcement Officer

Taking into account the savings itemized above, and making other adjustments for moving expenses and revenues between the Town and Village, the net savings of dissolving the Village is \$119,000 without CETC and \$230,000 with CETC.

Based on the Committee's selected options under dissolution, the projected tax rates without the CETC incentive would be: Village of Victory \$4.16, Town-Outside-Village \$3.77; and Village of Schuylerville \$12.22. Applying the CETC would reduce each rate by \$0.32 as shown below. For comparison purposes, these rates include the fund balance applied by the Village and Town in the baseline year. It is important to note the TOV and Village rates do not include private refuse collection costs which the Committee estimates to be an additional \$320 per year.

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

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

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

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

### Sample Tax Bill of \$80,000 Assessed Home

The following Table shows the projected fiscal impact for an average assessed home of \$80,000, and incorporate the \$320 cost estimate for private refuse costs for former Village residents.

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

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

Based on these figures, the former Village of Victory property owner is projected to see a 62% reduction in local taxes without the CETC incentive, and a 65% tax reduction with the CETC applied. Adding in an estimated annual cost of \$320 per year for private refuse collection, the Village property owner is projected to see a 25% reduction in local taxes and service costs without CETC and 28% reduction with CETC applied. Conversely, the TOV property owners will see a projected increase of 8% without CETC or a 2% decrease with CETC applied. Property owners in the Village of Schuylerville are projected to see a 2% decrease without CETC and a 4% decrease with CETC applied.

**(Note:** In order to estimate the potential tax impact that applies to any specific property, take the assessed value of the specific property, divide it by 1000, and then multiply the remaining number by the estimated tax rate change for either the Village or TOV (with and without CETC).

The onetime cost of dissolution is estimated to range between \$60,000 to \$80,000. This includes the following anticipated expenses: employee vacation and sick time payouts for 3 FTE (Village is liable with and without dissolution); unemployment insurance; legal/consultant fees to assist the Village in researching legal issues, preparing required legal documents and other miscellaneous items.

Sources for this funding include using available fund balance, obtaining grant assistance from the State, or other Village revenue sources including real property taxes, in order to pay these Village obligations.



**L. Payment of Outstanding Obligations and the Levy and Collection of the Necessary Taxes and Assessments**

This Plan, as described in the preceding sections, describes payment of all outstanding Village obligations. Upon dissolution, the Town will be responsible for collection of the tax levy and collection of the necessary taxes and assessments, in accordance with the Plan.

**M. Agreements Between the Village and the Town in Order to Carry Out the Plan for Dissolution**

Necessary agreements (e.g., transfer of titles on property and equipment) between the Village and Town are specified in earlier sections of this Plan. Formal agreements or memoranda of understanding between the Village and Town are not in place as of the finalization of this document.

**N. Other Matters Desirable or Necessary to Carry Out the Dissolution**

The Dissolution Study Committee considered the question: “Are there alternatives to reduce costs and/or improve services without dissolving the Village?” Upon analysis, the Dissolution Study Committee concluded that many key services – police, courts, emergency response, animal control – are already being provided by the Town or another entity.

The Committee reviewed all remaining functional areas for shared service opportunities. The Committee encourages the Town and Village to continue its current sharing arrangements between the Village DPW and Town Highway operations.

The Committee identified Code Enforcement as an opportunity for functional consolidation between the Town and Village. The Committee also recommends that the Zoning and Planning Boards of the Town and Village be consolidated to provide a regional perspective for economic development, planning and coordination.

The Committee concluded that there did not appear to be worthwhile efficiency savings or benefits from combining DPW and Highway, Assessment Services, or Fire Services.

The identified options for functional mergers are limited and provide minimal fiscal savings to the community. Thus, we recommend this Plan be submitted by the Village Board to Village voters to decide whether or not to dissolve the Village of Victory.

Note: Detailed information about options for current services is presented in the Committee’s Report entitled “*Village of Victory Dissolution Study, Plan and Alternatives.*” The Committee presented this report at a public meeting held November 14, 2012 and is available at the Study website [www.cgr.org/victory](http://www.cgr.org/victory) or at the Victory Village Hall.

## VIII. ALTERNATIVES TO DISSOLUTION

The Study Committee reviewed alternatives to dissolution in the form of shared services and/or functional consolidation options.

Upon review of the items below, the Committee recommends the Town and Village consolidate the Code Enforcement function. In addition, the Committee supports the consolidation of the Zoning and Planning Boards to encourage a regional approach to economic development, planning and coordination. The Committee concluded that there did not appear to be worthwhile efficiency savings or benefits from combining DPW and Highway, Assessment, or Fire Services.

The options reviewed by the Committee are presented below.

### Key Definitions

**Shared Services:** two governments, two sets of employees (share people, facilities and/or equipment)

**Functional consolidation:** Two governments, but one set of employees and equipment (one government provides the services for both)

The intent of either approach is to: a) identify cost savings opportunities and/or b) improve service delivery. Formal agreements with another entity (in this case the Town of Saratoga) would be needed.

**The Committee recommendations for each service are one of the following choices:** a) pursue a shared service option; b) pursue a functional consolidation option, or; c) status quo - no viable alternative is available at this time.

### Areas not included in the Review

The following functional areas are not under consideration because of local governance laws and structure requirements.

- Village Board
- Village Mayor
- Village Clerk

### Additional Areas not part of this discussion

#### *Already Consolidated*

- Court/Justice – provided by the Town
- Animal Control – provided by the Town

### ***Already a Shared Service***

- Water services – joint agreement with the Village of Schuylerville
- Sewer service – sewer processing with the Village of Schuylerville

### ***Services provided by Others***

- Police – provided by the County
- Ambulance – provided by General Schuyler Emergency Squad

### ***Services contracted out***

- Attorney
- Engineer Services
- Historian

## **Functional Areas and Services for Consideration**

### **A) Assessment Services**

#### ***Current Service***

- The Village Board acts as the assessing board for the Village
- The Town has a part-time assessor and part-time assessor clerk who provide assessment services for the Town, TOV, and the Village of Schuylerville

#### ***Options***

**Shared Services:** Share Assessor position with the Town of Saratoga or neighboring Town

**Functional Consolidation:** Village no longer provides this function and relies on the Town Assessment Office which is currently providing this service Townwide.

#### ***Implementation Considerations***

- Functional consolidation is essentially cost neutral – minimal savings identified (\$400 of Village budget; plus time saved by Village Clerk's office to answer public questions regarding assessment). Shared Service option expected to increase costs for paid Assessor position.
- Relying on Town Assessment Office would provide a separation between assessing agent and the board of appeals not currently in place.
- History of disagreements between the Village and Town regarding assessment of Village properties (approximately \$3 million total difference for 2011-12).

## **B) Code Enforcement**

### ***Current Service***

- Village currently has a part-time Code Enforcement Officer (\$4,600)
- Town has a part-time Code Enforcement Officer servicing the TOV

### ***Options***

**Shared Services:** N/A

**Functional Consolidation:** Village contracts with the Town Code Department to provide this service to the Village.

### ***Implementation Considerations***

- Savings TBD. Contract amount is anticipated to be less than the current \$4,600 the Village spends.
- Previous history: Town and Village have shared a Code Enforcement Officer in the past, but subsequently opted for separate CEOs.

## **C) Planning and Zoning Boards**

### ***Current Service***

- The Village has a Planning Board and Zoning Board (costs of \$4,800 combined)
- The Town has a Planning Board and Zoning Board

### ***Options***

**Shared Services:** Village and Town both appoint members to a zoning board and to a separate planning board to benefit regional planning efforts. Boards can be combined with and without combining the Code Enforcement function. Both pay own members and for CEO services.

**Functional Consolidation:** All services provided by the Town

### ***Implementation Considerations***

- Combined boards would slightly reduce costs of supporting four separate boards
- Enhanced regional planning with the potential benefit of attracting outside investment and economic development opportunities through a streamlined approach
- Reduce challenges of finding volunteers to fill four separate boards
- Need to establish guidelines (i.e., balance Townwide and Village of Victory representation, size of board)

## **D) DPW/Highway**

### **Options**

#### **Shared Services:**

- Road repair and maintenance
- Snowplowing
- Fuel purchasing; salt storage and purchasing (Note: Village currently stores salt at Town Highway Department though this is expected to change in the near future)

**Functional Consolidation:** All DPW and Town Highway Department services provided by the Town

#### **Other Options to Consider:**

- Contracting out refuse service collection
- Contracting out leaf/brush collection
- Estimates of potential savings are not available at this time and beyond the scope of this study. Village would need to request bids from private vendors.

### **Implementation Considerations**

- CGR identified no savings, and potential increased costs, by sharing either summer or winter road duties without full functional consolidation.
- Joint purchasing of fuel and salt is done by many communities in NYS.
- Town currently does not provide municipal refuse, leaf or brush pick-up, eliminating shared service opportunities. Under functional consolidation these services would need to be reviewed, including possible contracting out to a private vendor or reduction of these municipal services.

## **E) Fire Services**

### **Current Services**

- Village is currently served by the Village of Victory Mills Volunteer Fire Department/David Nevins Fire Dept. (net cost of fire service in the Village is \$30,000)
- Town of Saratoga provides fire protection in the Town-Outside-Village (TOV) through a Saratoga Fire Protection District and Fire District

### ***Options***

**Shared Services:** Administrative sharing opportunities with neighboring departments (i.e., training, purchasing equipment, testing equipment, reporting)

**Functional Consolidation:** Village would no longer have a department. Separately incorporated David Nevins Fire Department remains a separate company which is annexed by Quaker Springs Fire District to serve in the expanded boundaries of the fire district, including the Village of Victory.

## Appendix A – Budget Data and Dissolution Plan Modeling





Description	Account Code	Saratoga Town 2012 Adopted	Village 2011-12 Adopted	Committee Assumption	Change	New Town wide (A fund)	New TOV (B fund)	New TOV Highway (DB fund)	Sidewalk District in Former Village	Fire Services (Former V & Fire protection)	Water District (Former V)	Sewer District (Former V)
<b>SHARED SERVICES</b>												
Buildings P.S.	A1620.1	\$13,000	\$0	Unchanged - New Town wide	\$0	\$13,000	\$0	\$0	\$0	\$0	\$0	\$0
Buildings Eq.	A1620.2	\$1,000	\$0	Unchanged - New Town wide	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
Buildings C.E.	A1620.4	\$85,000	\$20,000	\$14,500 of the Village costs are moved to the Fire Protection District. Remainder becomes New Townwide to support former Village Hall facility.	\$0	\$90,500	\$0	\$0		\$14,500	\$0	\$0
Central Printing and Mailing C.E.	A1670.4	\$3,500	\$0	Unchanged - New Town wide	\$0	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0
Data Processings Eq.	A1680.2	\$2,000	\$0	Unchanged - New Town wide	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
Data Processings C.E.	A1680.4	\$4,000	\$0	Unchanged - New Town wide	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SHARED SERVICES</b>		<b>\$108,500</b>	<b>\$20,000</b>		<b>\$0</b>	<b>\$114,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,500</b>	<b>\$0</b>	<b>\$0</b>
<b>SPECIAL ITEMS</b>												
Unallocated Insurance C.E.	A1910.4	\$36,000	\$18,000	\$8,860 for Village cost is moved to Fire Services for Fire Insurance. Remainder becomes New Town wide.	\$0	\$45,140	\$0	\$0		\$8,860	\$0	\$0
Municipal Assoc. Dues C.E.	A1920.4	\$1,000	\$727	Remove Village municipal dues (NYCOM)	-\$727	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
Taxes and Assess on Muni Prop	A1950.4	\$26,000	\$0	Unchanged - New Town wide	\$0	\$26,000	\$0	\$0	\$0	\$0	\$0	\$0
Contingent	A1990.4	\$50,000	\$10,000	Unchanged - New Town wide	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0
Contingent Account	B1990.4	\$10,000	\$0	Unchanged - Remains TOV	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SPECIAL ITEMS</b>		<b>\$123,000</b>	<b>\$28,727</b>		<b>-\$727</b>	<b>\$132,140</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,860</b>	<b>\$0</b>	<b>\$0</b>
<b>PUBLIC SAFETY ADMINISTRATION</b>												
Public Safety Communication C.E.	A3020.4	\$2,000	\$0	Unchanged - New Town wide	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL PUBLIC SAFETY ADMINISTRATION</b>		<b>\$2,000</b>	<b>\$0</b>		<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>LAW ENFORCEMENT</b>												
Police	A3120.4	\$1,980	\$0	Unchanged - New Town wide	\$0	\$1,980	\$0	\$0	\$0	\$0	\$0	\$0
Police	A3120.41	\$1,000	\$0	Unchanged - New Town wide	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL LAW ENFORCEMENT</b>		<b>\$2,980</b>	<b>\$0</b>		<b>\$0</b>	<b>\$2,980</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TRAFFIC CONTROL</b>												
Traffic Control C.E.	A3310.4	\$11,000	\$0	Unchanged - New Town wide	\$0	\$11,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL TRAFFIC CONTROL</b>		<b>\$11,000</b>	<b>\$0</b>		<b>\$0</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FIRE PROTECTION</b>												
Fire Department C.E.	A3410.4	\$0	\$18,675	Becomes part of former village fire services	\$0	\$0	\$0	\$0		\$18,675	\$0	\$0
Schuyler Fire Fighting C.E.	SF3410.4	\$33,871	\$0	Remains part of TOV fire district	\$0	\$0	\$0	\$0	\$0	\$33,871	\$0	\$0
David Nevins Fire Fighting C.E.	SF3410.4	\$11,901	\$0	\$11,901 formerly paid by TOV FPD to Village to offset fire costs is not carried over. Assumes New Town will contact with David Nevins for determined costs.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL FIRE PROTECTION</b>		<b>\$45,772</b>	<b>\$18,675</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$52,546</b>	<b>\$0</b>	<b>\$0</b>
<b>ANIMAL CONTROL</b>												
Dog Control P.S.	A3510.1	\$8,834	\$0	Unchanged - New Town wide	\$0	\$8,834						
Dog Control C.E.	A3510.4	\$4,000	\$0	Unchanged - New Town wide	\$0	\$4,000						
<b>TOTAL ANIMAL CONTROL</b>		<b>\$12,834</b>	<b>\$0</b>		<b>\$0</b>	<b>\$12,834</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER PUBLIC SAFETY</b>												
Safety Inspection P.S.	B3620.1	\$6,494	\$0	Unchanged - Remains TOV	\$0	\$0	\$6,494	\$0	\$0	\$0	\$0	\$0
Safety Inspection C.E.	B3620.4	\$500	\$0	Unchanged - Remains TOV	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0
Demolition of Unsafe Bldng	A3650.4	\$10,000	\$0	Unchanged - New Town wide	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OTHER PUBLIC SAFETY</b>		<b>\$16,994</b>	<b>\$0</b>		<b>\$0</b>	<b>\$10,000</b>	<b>\$6,994</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PUBLIC HEALTH PROGRAMS</b>												
Public Health P.S.	A4010.1	\$0	\$300	Unchanged - New Town wide	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0
Board of Health C.E.	B4010.4	\$2,000	\$0	Unchanged - Remains TOV	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
Registrar of Vital Stats P.S.	B4020.1	\$1,212	\$0	Unchanged - Remains TOV	\$0	\$0	\$1,212	\$0	\$0	\$0	\$0	\$0
Registrar Vital Stats C.E.	A4020.4	\$0	\$350	Unchanged - New Town wide	\$0	\$350	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL PUBLIC HEALTH PROGRAMS</b>		<b>\$3,212</b>	<b>\$650</b>		<b>\$0</b>	<b>\$650</b>	<b>\$3,212</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Description	Account Code	Saratoga Town 2012 Adopted	Village 2011-12 Adopted	Committee Assumption	Change	New Town wide (A fund)	New TOV (B fund)	New TOV Highway (DB fund)	Sidewalk District in Former Village	Fire Services (Former V & Fire protection)	Water District (Former V)	Sewer District (Former V)
<b>SANITATION</b>												
Refuse Collection P.S.	A8160.1	\$1,356	\$0	Unchanged - New Town wide	\$0	\$1,356	\$0	\$0	\$0	\$0	\$0	\$0
Refuse Collection C.E.	A8160.4	\$5,000	\$8,000	Remove Village refuse tipping fee	-\$8,000	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SANITATION</b>		<b>\$6,356</b>	<b>\$8,000</b>		<b>-\$8,000</b>	<b>\$6,356</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>COMMUNITY ENVIRONMENT</b>												
Community Beautification C.E.	A8510.4	\$15,000	\$1,900	Unchanged - New Town wide	\$0	\$16,900	\$0	\$0	\$0	\$0	\$0	\$0
Community Beautification C.E. from OSNS	A8510.4	\$0	\$1,500	Unchanged - New Town wide	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0
Shade Trees C.E.	A8560.4	\$0	\$2,000	Unchanged - New Town wide	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL COMMUNITY ENVIRONMENT</b>		<b>\$15,000</b>	<b>\$5,400</b>		<b>\$0</b>	<b>\$20,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SPECIAL SERVICES</b>												
Cemetery C.E.	A8810.4	\$1,000	\$0	Unchanged - New Town wide	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL SPECIAL SERVICES</b>		<b>\$1,000</b>	<b>\$0</b>		<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER HOME AND COMMUNITY SERVICES</b>												
LGE Grant	A8989.4	\$0	\$27,550	Unchanged - New Town wide	\$0	\$27,550	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL OTHER HOME AND COMMUNITY</b>		<b>\$0</b>	<b>\$27,550</b>		<b>\$0</b>	<b>\$27,550</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EMPLOYEE BENEFITS</b>												
State Retirement	A9010.8	\$40,000	\$17,566	[Mayor reduction: \$1,053. Clerk reduction: \$6,633. ZBA Secretary reduction: \$187. PB Secretary reduction: \$187 - balance is town wide][Remove DPW retirement for 1 position (\$4,307); remaining DPW retirement of \$6,930 becomes New DB TOV Highway]	-\$12,367	\$38,269	\$0	\$6,930	\$0	\$0	\$0	\$0
State Retirement	B9010.8	\$9,000	\$0	Unchanged - Remains TOV	\$0	0	\$9,000	\$0	\$0	\$0	\$0	\$0
State Retirement	DB9010.8	\$55,000	\$0	Unchanged - Remains TOV Hway DB fund	\$0	0	\$0	\$55,000	\$0	\$0	\$0	\$0
State Retirement	G9010.8	\$0	\$2,000	Utility Fund - Fees paid by users	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Social Security	A9030.8	\$28,000	\$11,180	[Leg. & Mayor reduction: \$1,204. Clerk reduction: \$3,253. ZBA sec reduction: \$92. PB sec reduction: \$92; balance town wide.][Village DPW SS reduction of \$2,051, balance goes to New DB TOV Highway: \$3,207]	-\$6,692	\$29,281	\$0	\$3,207	\$0	\$0	\$0	\$0
Social Security (Employer Contribution)	B9030.8	\$3,300	\$0	Remains TOV	\$0	0	\$3,300	\$0	\$0	\$0	\$0	\$0
Social Security (Employee Contribution)	DB9030.8	\$31,000	\$0	Remains DB TOV Highway	\$0	0	\$0	\$31,000	\$0	\$0	\$0	\$0
Worker's Compensation	A9040.8	\$0	\$1,150	Becomes New Town wide	\$0	\$1,150	\$0	\$0	\$0	\$0	\$0	\$0
Disability Insurance	A9055.8	\$0	\$400	Becomes New Town wide	\$0	\$400	\$0	\$0	\$0	\$0	\$0	\$0
Disability Insurance	DB9055.8	\$300	\$0	Remains DB TOV Highway	\$0	\$0	\$0	\$300	\$0	\$0	\$0	\$0
Hospital and Medical Insurance	A9060.8	\$43,000	\$14,880	Clerk reduction: \$5,220. DPW reduction of \$5,220, balance goes to New DB TOV Highway: \$5,220.	-\$10,440	\$42,220	\$0	\$5,220	\$0	\$0	\$0	\$0
Hospital & Medical Ins. (32 weeks)	DB9060.8	\$70,000	\$0	Remains DB TOV Highway	\$0	0	\$0	\$70,000	\$0	\$0	\$0	\$0
Health Insurance	G9060.8	\$0	\$2,000	Utility Fund - Fees paid by users	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
Clothing Allowance	A9189.8	\$0	\$750	Remove clothing allowance cost, covered by uniform costs in New DB TOV Highway	-\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Uniforms	DB9089.8	\$7,500	\$0	Increase by \$1,250 for 1 DPW position transferred to Town Hway	\$1,250	\$0	\$0	\$8,750	\$0	\$0	\$0	\$0
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$287,100</b>	<b>\$49,926</b>		<b>-\$28,999</b>	<b>\$111,320</b>	<b>\$12,300</b>	<b>\$180,407</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000</b>
<b>DEBT SERVICE</b>												
Debt Service - Principal	A9710.6	\$135,000	\$0	Unchanged - New Town wide	\$0	\$135,000	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service - Interest	A9710.7	\$116,802	\$0	Unchanged - New Town wide	\$0	\$116,802	\$0	\$0	\$0	\$0	\$0	\$0
Budget Notes Principal (Water Capital Project)	A9750.6	\$0	\$21,277	Village Water Debt - Paid by users	\$0	\$0	\$0	\$0	\$0	\$0	\$21,277	\$0
Budget Notes Principal	G9750.6	\$0	\$40,760	Fees paid by users	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,760
Budget Notes Interest	G9750.7	\$0	\$3,500	Fees paid by users	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500
<b>TOTAL DEBT SERVICE</b>		<b>\$251,802</b>	<b>\$65,537</b>		<b>\$0</b>	<b>\$251,802</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,277</b>	<b>\$44,260</b>
<b>INTERFUND TRANSFERS</b>												
Interfund Transfer	G9501.9	\$0	\$3,000	Fees paid by users - unchanged	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000
Interfund Transfers - Capital Project	B9950.9	\$100,000	\$0	Unchanged - Remains TOV	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$100,000</b>	<b>\$3,000</b>		<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>
<b>TOTAL EXPENDITURES</b>		<b>\$2,504,539</b>	<b>\$526,799</b>		<b>-\$130,854</b>	<b>\$1,104,606</b>	<b>\$236,522</b>	<b>\$1,329,761</b>	<b>\$6,500</b>	<b>\$75,906</b>	<b>\$21,277</b>	<b>\$114,010</b>

Description	Account Code	Saratoga Town 2012 Adopted	Village 2011-12 Adopted	Committee Assumption	Change	New Town wide (A fund)	New TOV (B fund)	New TOV Highway (DB fund)	Sidewalk District in Former Village	Fire Services (Former V & Fire protection)	Water District (Former V)	Sewer District (Former V)
<b>REVENUES</b>												
<b>APPROPRIATED FUND BALANCES</b>												
Appropriated Fund Balance	A910	\$276,084	\$0	To allow for comparison, assume appropriated fund balance remain at same level	\$0	\$276,084	\$0	\$0	\$0	\$0	\$0	\$0
Appropriated Fund Balance	B910	\$18,022	\$0	Assume appropriated fund balance remain at same level	\$0	\$0	\$18,022	\$0	\$0	\$0	\$0	\$0
Appropriated Fund Balance	DB910	\$97,975	\$0	Assume appropriated fund balance remain at same level	\$0	\$0	\$0	\$97,975	\$0	\$0	\$0	\$0
<b>TOTAL APPROPRIATED FUND BALANCES</b>		<b>\$392,081</b>	<b>\$0</b>		<b>\$0</b>	<b>\$276,084</b>	<b>\$18,022</b>	<b>\$97,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>REAL PROPERTY TAX AND TAX ITEMS</b>												
Real Property Tax	A1001	\$567,986	\$170,040	To be determined by model	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Real Property Tax	SF1001	\$45,772	\$0	To be determined by model	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest and Penalties on Real Property Tax	A1090	\$5,000	\$4,000	Unchanged - New Town wide	\$0	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REAL PROPERTY TAX AND TAX ITEMS</b>		<b>\$618,758</b>	<b>\$174,040</b>		<b>\$0</b>	<b>\$9,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NON PROPERTY TAXES</b>												
Non Property Tax (Dist. By County)	A1120	\$0	\$70,000	Village's county sales tax applied to New TOV Highway Fund (DB)	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$0
County Sales Tax Distribution	B1120	\$200,000	\$0	Unchanged - Remains TOV	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0
County Sales Tax Distribution	DB1120	\$800,000	\$0	Unchanged - Remains TOV Hway	\$0	\$0	\$0	\$800,000	\$0	\$0	\$0	\$0
Utilities Gross Receipts Tax	A1130	\$0	\$3,500	Removed - Town is not eligible to receive UGRT	-\$3,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Franchises (Time Warner)	A1170	\$0	\$9,000	Unchanged - applied to New TOV Highway Fund	\$0	\$0	\$0	\$9,000	\$0	\$0	\$0	\$0
Clerk Fees	A1255	\$1,500	\$12,000	Remove Village refuse sticker revenue: \$8,000.	-\$8,000	\$5,500	\$0	\$0	\$0	\$0	\$0	\$0
Dog Control Fees	A1550	\$200	\$0	Unchanged - New Town wide	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0
Sale of Truck		\$0	\$14,000	Unchanged - New Town wide	\$0	\$14,000	\$0	\$0	\$0	\$0	\$0	\$0
Zoning Fees	A2110	\$0	\$100	Unchanged - New Town wide	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0
Zoning Fees	B2110	\$12,000	\$0	Unchanged - Remains TOV	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0
Planning Board Fees	A2115	\$0	\$300	Unchanged - New Town wide	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0
Planning Board Fees	B2115	\$1,500	\$0	Unchanged - Remains TOV	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0
Sewer Rents	G2120	\$0	\$113,260	Revenue to utility fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,260
Interest & Penalties	G2128	\$0	\$700	Revenue to utility fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700
Charges for Cemetery Services	A2192	\$0	\$400	Unchanged - Applied to New TOV DB Fund	\$0	\$0	\$0	\$400	\$0	\$0	\$0	\$0
<b>TOTAL DEPARTMENTAL INCOME</b>		<b>\$1,015,200</b>	<b>\$223,260</b>		<b>-\$11,500</b>	<b>\$20,100</b>	<b>\$213,500</b>	<b>\$879,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$113,960</b>

Description	Account Code	Saratoga Town 2012 Adopted	Village 2011-12 Adopted	Committee Assumption	Change	New Town wide (A fund)	New TOV (B fund)	New TOV Highway (DB fund)	Sidewalk District in Former Village	Fire Services (Former V & Fire protection)	Water District (Former V)	Sewer District (Former V)
<b>INTERGOVERNMENTAL CHARGES</b>												
Fire Protection Services for other gov't	A2262	\$0	\$11,901	Not carried over, remains an expense to Town for fire service; separate FD receives revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works services for other gov't	A2300	\$0	\$6,000	Unchanged - Revenue assigned to New TOV DB Fund	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0
Other Gov't Services: BOWM Labor Reimb.	A2389	\$0	\$15,000	Unchanged - Reimbursement from water board to offset Asst. Clerk salary charged town wide	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
Other Gov't Services: BOWM Capital Reimb.	A2389	\$0	\$21,277	Unchanged - Reimbursement from water board to pay capital debt for water service	\$0	\$21,277	\$0	\$0	\$0	\$0	\$0	\$0
Interest and Earnings	A2401	\$3,500	\$250	Unchanged - Village portion applied to New TOV	\$0	\$3,500	\$250	\$0	\$0	\$0	\$0	\$0
Interest & Earnings	B2401	\$500	\$0	Unchanged - Remains TOV	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0
Interest earned on investments	DB2401	\$2,000	\$0	Unchanged - Remains TOV Hway	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0
Interest and Earnings	G2401	\$0	\$50	Revenue to utility fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50
Rental of Real Prop	A2410	\$100,000	\$0	Unchanged - New Town wide	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
Dog Licenses	A2544	\$3,000	\$0	Unchanged - New Town wide	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
Other Licenses	A2545	\$0	\$10	Unchanged - Applied to New TOV	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$0
Permits	A2590	\$0	\$600	Unchanged - Applied to New TOV	\$0	\$0	\$600	\$0	\$0	\$0	\$0	\$0
Fines and Forfeited Bail	A2610	\$30,000	\$0	Unchanged - New Town wide	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
Insurance Recoveries	A2680	\$0	\$1,100	Unchanged - Apply to New TOV	\$0	\$0	\$1,100	\$0	\$0	\$0	\$0	\$0
Interfund Transfers (from Sewer to General)	A2801	\$0	\$14,000	Assumes no transfer to general fund; revenue remains with sewer fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,000
<b>TOTAL INTERGOVERNMENTAL CHARGES</b>		<b>\$139,000</b>	<b>\$70,188</b>		<b>\$0</b>	<b>\$172,777</b>	<b>\$2,460</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,050</b>
<b>STATE AID</b>												
State Aid Per Capita	A3001	\$0	\$6,460	Unchanged - Applied to New TOV Fund	\$0	\$0	\$6,460	\$0	\$0	\$0	\$0	\$0
State Aid Per Capita	DB3001	\$30,000	\$0	Unchanged - Remains DB TOV Highway	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0
State Aid Mortgage Tax	A3005	\$100,000	\$3,000	Unchanged - Town portion applied to New Town wide; former Village applied to New TOV DB fund move to A consistent with Town	\$0	\$100,000	\$0	\$3,000	\$0	\$0	\$0	\$0
State Aid for Highway (CHIPS)	A3501	\$0	\$22,300	Unchanged - New DB TOV Highway	\$0	\$0	\$0	\$22,300	\$0	\$0	\$0	\$0
CHIPS	DB3501	\$108,000	\$0	Unchanged - Remains DB TOV Highway	\$0	\$0	\$0	\$108,000	\$0	\$0	\$0	\$0
Youth Programs	A3820	\$1,500	\$0	Unchanged - New Town wide	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0
LGE Grant	A3950	\$0	\$27,550	Unchanged	\$0	\$27,550	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL STATE AID</b>		<b>\$239,500</b>	<b>\$59,310</b>		<b>\$0</b>	<b>\$129,050</b>	<b>\$6,460</b>	<b>\$163,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>INTERFUND TRANSFER</b>												
Interfund Transfer	DB5031	\$100,000	\$0	Assume Town transfer remains at same level	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0
<b>TOTAL INTERFUND TRANSFER</b>		<b>\$100,000</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL REVENUES</b>		<b>\$2,504,539</b>	<b>\$526,798</b>		<b>-\$11,500</b>	<b>\$607,011</b>	<b>\$240,442</b>	<b>\$1,248,675</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$128,010</b>
				New Levy (Expenditures less Revenues)	<b>-\$119,354</b>	<b>\$497,595</b>	<b>-\$3,920</b>	<b>\$81,086</b>	<b>\$6,500</b>	<b>\$75,906</b>	<b>\$21,277</b>	<b>-\$14,000</b>
				Surplus revenue of New B Fund applied to New TOV Highway Fund (DB) = NEW LEVY			<b>\$0</b>	<b>\$77,166</b>				
				New Tax Rate		<b>\$1.45</b>	<b>\$0.00</b>	<b>\$0.26</b>	<b>\$0.38</b>	<b>\$1.30</b>	Fees	Fees

Notes: Town Fire Protection Costs to the Victory Mills FD not carried over as costs would be determined by the model. Corresponding Village Revenue also removed.

## Appendix B – Village of Victory Asset Listing

Note: The list of assets will be provided in a subsequent draft.