

Village of Candor Dissolution Study And Dissolution Plan

December, 2010

Report to the Community by the Dissolution Study Committee

CGR Technical Consultant Team:
Charles Zettek Jr., Project Director
Jaime Saunders, Project Manager

This document was prepared with funds provided by the New York State Department of State under the Local Government Efficiency Grant Program Contract No. T-098838

1 South Washington Street
Suite 400
Rochester, NY 14614
585.325.6360

90 State Street
Suite 1436
Albany, NY 12207
518.432.9428



Village of Candor Dissolution Study and Dissolution Plan

December, 2010

EXECUTIVE SUMMARY

This document constitutes the Dissolution Study and Dissolution Plan created by the Candor Dissolution Study Committee as requested by the Village Board.

Background and Context

The Village of Candor is situated in Tioga County in the Southern Tier of New York State, about 18 miles south of Ithaca, NY. The Town of Candor is 94.5 square miles with an estimated 5,138 residents. The Village of Candor is .44 square miles, located near the center of the Town with 794 residents, making up 15% of the total Town population.¹

In October 2009, the Village of Candor Board of Trustees received a petition with 149 signatures calling for a plan of dissolution of the Village government to be formulated and presented to Village voters at a referendum. For various reasons, the petition was declared invalid by the Village Clerk. However, the Village Board decided there was enough interest to move forward and conduct a dissolution study and plan.

The Board formed a Dissolution Study Committee (Committee) and charged the Committee with the development of a dissolution plan. The Dissolution Committee consists of the following members: Jerry Ahart, Bob Houck, Gwen Isham, Frank Musgrave, Fred Quinlan, and Teresa Twarz as Village members; and Butch Crowe and Steve Truesdail as Town members. Darlene Cobler, Town Supervisor and Steve Sparling, Village Mayor are both ad-hoc, non-voting members of the Committee. In April 2010, the Village engaged the Center for Governmental Research (CGR), an objective nonprofit policy research firm, to provide technical assistance to the Committee.

¹ 2008, U.S. Census population estimates.

² New York State Article 19: Dissolution of Villages

The Village Board of Trustees applied for and received a high priority planning grant from New York State's Local Government Efficiency (LGE) program to conduct this study. In order to meet the requirements of New York State,² the Committee must prepare a Dissolution Plan. If Village voters vote to dissolve the Village, the Dissolution Plan, which is the final document in this report, describes in detail how the two governments would merge into one; which existing Village services will be provided by the Town; which costs are to be absorbed by the Town; the fiscal and tax impacts for taxpayers of the Village and the Town-Outside-Village (TOV); and all other relevant aspects of dissolving the Village.

The Dissolution Study Committee did consider whether there are alternatives to current government structure short of dissolving the Village. The Committee reviewed all functional areas for shared service opportunities and did not find any good alternatives, including DPW and Water operations. The Committee has identified two opportunities for functional mergers between the Town and Village that would result in efficiency savings if the Village does not dissolve: Code Enforcement and Courts. Further details can be found in the Options Report (Chapter 2 of this document).

Study Process and Components

The Committee worked over an 8-month period through a sequential process to develop the Dissolution Study and Dissolution Plan. Each key phase resulted in a report to the community as outlined in the following three components:

- **What Exists Report** – describing how the Village and Town currently provide municipal services (Chapter One of this report).
- **Options Report** – identifying viable alternatives for delivering the services and functions currently provided by the Village (Chapter Two of this report).
- **Dissolution Plan** – outlining how the functions and services of the Village will be continued, eliminated, or changed if the Village dissolves, and also the fiscal and tax implications of dissolution (Chapter Three of this report).

Public feedback and suggestions were requested at each of the Committee meetings, during four public presentations, and through the project website which posted draft reports, answers to frequently asked questions,

² New York State Article 19: Dissolution of Villages

meeting minutes, and additional information about the study (www.cgr.org/candor).

A referendum to dissolve the Village based upon the Dissolution Plan adopted by the Board will be put up for a vote on March 15, 2011.³ If a majority of Village voters approve dissolution, the Village would dissolve on December 31, 2012. From that point forward, services in the former village would be provided by the Town or provided as a special district or eliminated. If Village voters vote not to dissolve, this report provides the committee recommendations of viable shared service alternatives for consideration between the Village and the Town going forward.

Projected Tax Impact Summarized

Current state legislation provides a New AIM incentive (Aid and Incentives to Municipalities) when local governments consolidate. In Year 1 of consolidation, based on current budget information, the incentive would amount to \$220,579 additional revenue for the overall community, with future increases based upon the projected Year 1 total AIM of \$265,853⁴.

Due to New York State's current budget constraints and the fact that AIM is an annual appropriation of the New York State Legislature, the Committee makes projections both with and without New AIM.

Based on Committee recommendations, the community as a whole will see a projected savings from dissolution of \$104,242 each year without including New AIM incentive funds and \$324,822 with New AIM.⁵ As summarized in Table 1, without including the New AIM incentive, the reduction in spending reduces the Village taxpayer's tax rate by \$45.66 per \$1,000 of assessed value, while the tax rate for the current TOV taxpayer increases by \$13.18 per \$1,000 assessed value. Including New AIM, the Village taxpayer's tax rate sees a greater reduction to \$57.51, while the TOV taxpayer sees a \$1.33 increase per \$1,000 assessed value.

³ In November 2010, the citizen petition calling for a Referendum and Public Election on the Issue of the Dissolution of the Village of Candor in accordance with Article 19 Village Law was deemed valid. Under Article 19, a dissolution vote will be held in March 2011. Study Committee reports to the community, approved and distributed prior to November 2010, were drafted before this determination.

⁴ Year 1 total includes New AIM of \$220,579 + current Village AIM of \$8,733 and current Town AIM of \$36,501

⁵ Assumes all New AIM used to reduce the tax levy.

TABLE 1

Summary of Estimated Tax Rate Change, per \$1,000 Assessment		
	Without New AIM	With New AIM
Village	-\$45.66	-\$57.51
Town Outside Village (TOV)	\$13.18	\$1.33

Tax Impact Estimates for a Sample Property

The projected tax impact presented in Tables 2 and 3 below is based on using the average Village assessed value of \$6,600, which assumes an average market value of a home in the Village of \$82,500.

As shown in Table 2, without including the New AIM incentive, the reduction in spending projects a Village taxpayer's total tax bill would be reduced by \$301.38 (-35%), while the TOV taxpayer's total tax bill would increase by \$86.96 (+18%).

TABLE 2

Candor Post-Dissolution <u>Local</u> Tax Rate Impact Without New AIM Incentive					
	Current per \$1,000	New per \$1,000	Change	Total Tax Bill Change (on \$6,600 assessed value)	% Change
Village	\$131.92	\$86.26	-\$45.66	-\$301.38	-35%
TOV	\$73.08	\$86.26	\$13.18	\$86.96	18%

Notes: Excludes County, Recycling and fire tax.

As shown in Table 3, taking into account the \$220,579 in New AIM incentive funding would result in a Village taxpayer's total tax bill reduction of \$379.57 (-44%), while the TOV taxpayer total tax bill would increase by \$8.78 (+2%). This analysis excludes county, school, recycling, and fire taxes, because none are affected by dissolution.

TABLE 3

Candor Post-Dissolution <u>Local</u> Tax Rate Impact Applying 100% New AIM					
	Current per \$1,000	New per \$1,000	Change	Total Tax Bill Change (on \$6,600 assessed value)	% Change
Village	\$131.92	\$74.41	-\$57.51	-\$379.57	-44%
TOV	\$73.08	\$74.41	\$1.33	\$8.78	2%

Notes: Excludes County, Recycling and fire tax. Assumes all New AIM used to reduce the tax levy.

Key Documents in This Report

This report is a compilation of the key documents produced throughout the dissolution study, and includes the following:

1. What Exists Report
2. Options Report
3. PowerPoint presentation to the public on October 18, 2010 – to solicit public feedback on the Options under consideration by the Committee.
4. PowerPoint Presentation to the Public - December 6, 2010 – Committee official public hearing on the Committee’s Dissolution Plan for the Village. (Note this presentation summarizes the key highlights of the Committee’s Dissolution Plan.)
5. The Committee’s Dissolution Plan

What Exists Report for the Village of Candor and Town of Candor: Report to the Community by the Dissolution Study Committee

August 23, 2010

CGR Technical Consultant Team:

Charles Zettek Jr., Director
Jaime Saunders, Manager

1 South Washington Street
Suite 400
Rochester, NY 14614
585.325.6360

90 State Street
Suite 1436
Albany, NY 12207
518.432.9428

www.cgr.org

©Copyright CGR Inc. 2010 – All Rights Reserved



This document was created with funds provided by the New York Department of State under the Local Government Efficiency Grant Program.

TABLE OF CONTENTS

Table of Contents..... i

I. Introduction and Context..... 3

 Geographic Size and Location 4

 Village & Town Population..... 4

II. Where Your Tax Dollars Go 6

 Tax Rates 6

 Revenues & Expenditures for the Village and Town 8

 Full Value Over Time 10

 Taxable Assessed Value 10

 Total Parcels and Tax Exempt Property..... 11

 Estimating Impact on the Tax Rate 11

 Village and Town Fund Balances 11

 Village and Town Debt 12

 Litigation 13

III. Village and Town Assets and Staffing..... 14

 Property and Assets 14

 Village and Town Staffing..... 15

 Employee Benefits..... 15

 General Government 16

 Mayor and Trustees 17

 Clerks/Deputy Clerk Treasurer 18

 Village Clerk Function: 18

 Town Clerk Function:..... 18

IV. Overview of Village and Town Services..... 19

 Town wide Services..... 21

 Highways & DPW 21

 Services and Staffing Overview 21

 Village DPW:..... 21

 Town Highway Department:..... 22

 Highway & DPW Expenditures 22

 Water 24

 Staffing Overview 24

 Water Filtration and Distribution..... 25

 Water System Infrastructure Capital Needs 26

 Sewer..... 26

Street Lighting 26

Code Enforcement..... 27

 Animal Control..... 28

Fire Services..... 28

Courts 28

Police and Public Safety..... 30

Library..... 31

Park and Cemetery Maintenance 31

Contracted Services 31

 Attorney 31

 Engineering 32

 Refuse Collection 32

Codes and Ordinances..... 32

Appendix A: Financial Information 34

 Expenditures 34

 Revenues 39

Appendix B – Village Property and Assets 42

Appendix C – Town Highway Department and Village DPW Equipment Lists
..... 45

 Town Highway Department Asset List..... 45

 Village DPW Department Asset List 48

I. INTRODUCTION AND CONTEXT

In October 2009, the Village of Candor Board of Trustees received a petition with 149 signatures calling for a plan of dissolution of the Village government to be formulated and presented to Village voters at a referendum. For various reasons, the petition was declared invalid by the Village Clerk. However, the Village Board decided there was enough interest to move forward and conduct a dissolution study and plan.

The Board formed a Dissolution Study Committee (Committee) and charged the Committee with the development of a dissolution plan. The Dissolution Committee consists of the following members: Jerry Ahart , Bob Houck, Gwen Isham, Frank Musgrave, Fred Quinlan, and Teresa Twarz as Village members; and Butch Crowe and Steve Truesdail as Town members. Darlene Cobler, Town Supervisor and Steve Sparling, Village Mayor are both ad-hoc, non-voting members of the committee.

In April 2010, the Village engaged the Center for Governmental Research (CGR), an objective nonprofit policy research firm, to provide technical assistance to the Committee.¹

This report provides an overview of municipal services and financial information for the Village of Candor and the Town of Candor, New York. It constitutes the study's "What Exists Report," and presents relevant Village and Town service and fiscal metrics. We have incorporated data and information received through July 20, 2010. CGR, as the study consultant, developed this report on behalf of the Committee. This report will serve to establish a foundation for examining options for the future and is presented in four main sections:

I. Introduction and Context

- This section provides an overview of population trends, geographic size, and purpose of the study as stated above.

II. Where Your Tax Dollars Go

- Provides a financial overview of revenues and expenditures for the Village and the Town.

III. Town and Village Assets and Staffing

- Summary of the assets owned by the two municipalities and the level of staffing for each.

¹ The Village contract with CGR is in the amount of \$44,800. The Village of Candor has received a grant from the New York State Department of State under the Local Government Efficiency Grant (LGE) program to offset the cost of the study to village taxpayers.

IV. Overview of Village and Town Services

- Outlines the types and level of services provided by the Village and the Town within each major functional area.

Geographic Size and Location

The Town and Village are situated in Tioga County in the Southern Tier of New York State, about 18 miles south of Ithaca, NY. The Town of Candor is 94.5 square miles and the Village of Candor is .44 square miles, located near the center of the Town.

Village & Town Population

The Village of Candor has 794 residents and the Town of Candor has an estimated 4,344 residents.² Population trends are shown in Graph 1 and Table 1 that follow and show:

- 15% of the population of the Town of Candor resides within the Village.
- Village population has declined 13% since 1980.
- Population in the Town Outside of Village (TOV) increased 9% since 1980, but has started to decline as of 2000.

GRAPH 1

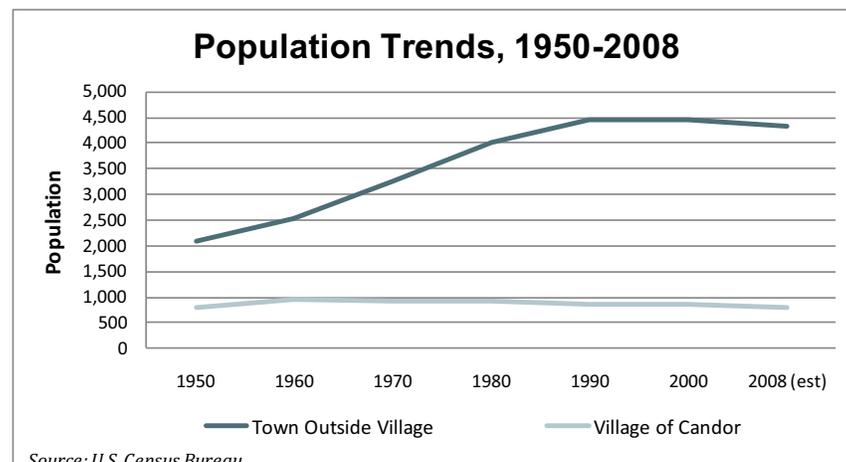


Table 1 below shows the population figures from 1950 to 2008 for the Town, Village, and the Town Outside of Village (TOV). Both the Village and Town populations have remained essentially flat, with the

² 2008, U.S. Census population estimates.

Village percentage of the Town declining from 18.6% in 1980 to 15.4% in 2008.

TABLE 1

Town & Village Population, 1950-2008			
	Village	TOV	Townwide
1950	802	2,077	2,879
1960	956	2,532	3,488
1970	936	3,254	4,190
1980	917	4,002	4,919
1990	869	4,441	5,310
2000	855	4,462	5,317
2001 (est)	843	4,425	5,268
2002 (est)	840	4,425	5,265
2003 (est)	831	4,401	5,232
2004 (est)	820	4,367	5,187
2005 (est)	814	4,363	5,177
2006 (est)	808	4,350	5,158
2007 (est)	802	4,350	5,152
2008 (est)	794	4,344	5,138

Source: U.S. Census Bureau

II. WHERE YOUR TAX DOLLARS GO

Property owners in New York State are subject to more than one layer of taxation. This reality has fueled discussions across New York State about how to reduce layers of government, contain or reduce costs, gain efficiencies and/or better services for the dollar. The information in this section is provided to assist Village and Town residents to understand the relationship of Village and Town taxes to the total property tax burden.

Tax Rates

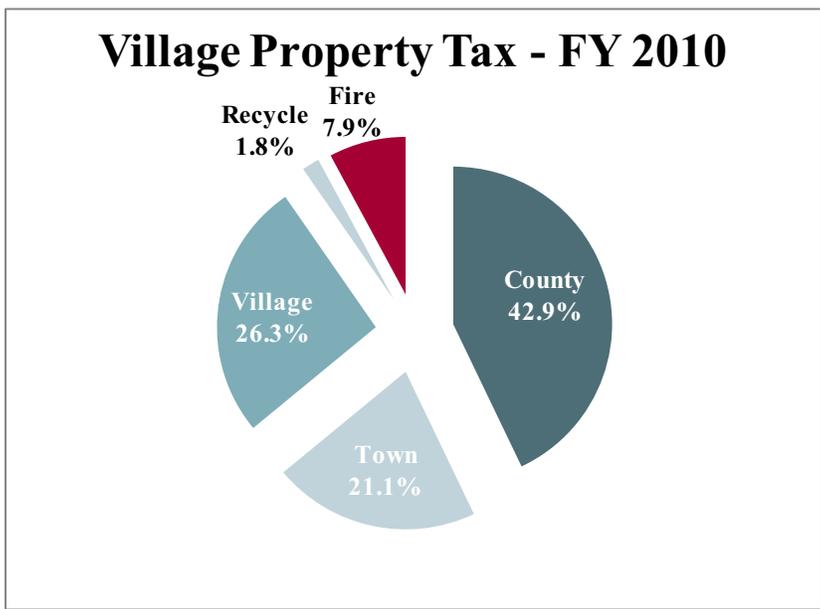
As shown in Table 2 below, excluding School Tax rates, Village residents pay approximately \$59 or 27% more per \$1,000 of assessed value (AV) for local government services compared to a resident living in the Town Outside of the Village (TOV). This is solely a function of the difference between the Village tax and the TOV tax. Note that the tax rates in both the Village and the Town appear to be higher than many comparable communities across the state because Candor is not using full value assessment. Candor's properties are currently assessed at approximately 8% of calculated true market value.

TABLE 2

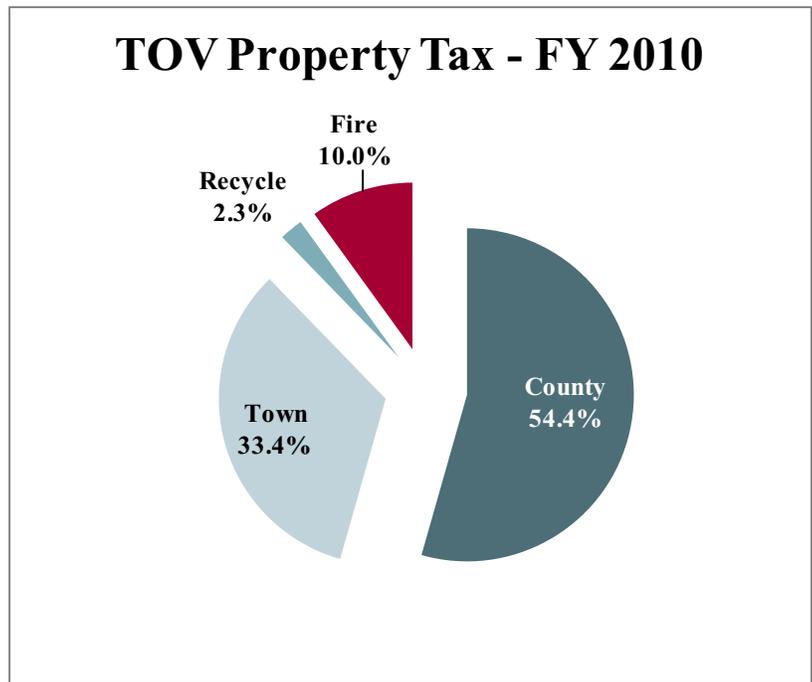
Tax Rates per \$1,000 AV - FY 2010							
	County	Townwide	TOV	Village	Recycle	Fire	Total
TOV Resident	119.20	58.77	14.31	n/a	4.97	21.86	219.11
Village Resident	119.20	58.77	n/a	73.15	4.97	21.86	277.95
Note: Does not include school tax rate							

Graphs 2 and 3 on the following page highlight the percentage of total taxes paid to the various layers of government that impact the Candor community (excluding school, state and federal taxes). Of the charted categories, the biggest factor is County taxes and the remaining order of taxes depends on where the taxpayer lives.

GRAPH 2:



GRAPH 3:³



³ Graph 3 pie chart sums greater than 100% as a result of rounding.

School taxes make up the greatest portion of taxes for a Village or Town taxpayer and range from 38% to 56% of the total tax bill in Candor, depending on the particular school district a property resides. Table 3 presents the impact on the total tax rate, including school taxes, for the respective districts.

TABLE 3

School Tax Rates per \$1,000 AV: 2009-10			
	School Tax Rate	Tax Rate for Local Government (Total from Table 2)	Total Tax Rate per \$1,000 AV
Village Resident	240.88	277.95	518.84
TOV Resident			
<i>Candor Schools</i>	240.88	219.11	459.99
<i>Ithaca Schools</i>	249.97	219.11	469.08
<i>Newark Valley Schools</i>	273.98	219.11	493.09
<i>Owego Apalachin Schools</i>	273.12	219.11	492.23
<i>Tioga Central Schools</i>	133.99	219.11	353.10

Notes: TOV (Town Outside Village). Village and Candor Schools rate includes 1.0069 as library tax rate. Tioga rate includes .21170 as library tax rate. AV - assessed value.

Revenues & Expenditures for the Village and Town

Village operations are comprised of two funds: the General Fund and the Water Fund. For the 2010 fiscal year budget, Village expenditures for the General Fund is \$245,623 and the Water Fund is \$146,250. Town operations are comprised of four funds totaling \$2,375,725. Tables 4 and 5 present the breakdown of expenditures for both governments since 2008, while Table 6 presents details of the Village Water Fund revenues and expenditures for the most recent four fiscal years.

TABLE 4

Town and Village Expenditures by Fund, Fiscal Years 2008 - 2010						
	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
General Fund	491,328	238,082	533,418	225,266	611,978	245,623
General Fund Outside Village	74,247	-	73,012	-	78,197	-
Water Fund	-	123,641	-	108,121	-	146,250
Highway Townwide	848,716	-	548,517	-	830,275	-
Highway Outside Village	862,431	-	710,099	-	855,275	-
Grand Total Expenditures	\$2,276,722	\$361,723	\$1,865,046	\$333,387	\$2,375,725	\$391,873

For the 2010 fiscal year, shown in Table 5, the property tax levy makes up 56% of Town revenue and 59% for the Village. Sales tax makes up 16% of the Town revenue and 18% in the Village. To balance the budgets in 2010, the Town applied \$256,000 in fund balance and the Village applied \$20,000.

TABLE 5

Revenues by Major Source - FY 2010				
	2010 Town Adopted	% of Town Revenue	2010 Village Budget	% of Village Revenue
Sales Tax	375,000	16%	45,000	18%
CHIPS	246,000	10%	4,500	2%
State Aid	-	0%	8,773	4%
Use of Fund Balance	256,000	11%	20,000	8%
Property Tax Levy	1,325,254	56%	145,275	59%
Other Revenue	173,471	7%	22,075	9%
Grand Total Revenues	\$2,375,725		\$245,623	

Note: NYS Consolidated Local Street and Highway Improvement Program (CHIPS)

As shown in Table 6, the Village Water Fund has had a positive balance for fiscal years 2008-09 and 2009-10. Water rates were last adjusted in April 2008.

The Village Water Fund is a user-based fund, meaning the users of the water system fund the service and it is not part of the property tax levy for Village operations. Debt service for the principal and related interest for water project improvement bonds are part of Water Fund expenditures and are not part of the Village tax levy or general fund expenditures.

TABLE 6

Village Water Fund: Revenues and Expenditures, Fiscal Years 2007-2010								
	2007-08 Actual		2008-09 Actual		2009-10 Actual		2010-11 Budget	
Revenues	\$123,922		\$124,358		\$140,552		\$146,250	
Expenditures								
Personnel Services	\$21,658	17%	\$22,652	18%	\$24,712	23%	\$32,227	22%
Capital	\$1,869	1%	\$6,022	5%	\$5,127	5%	\$12,423	8%
Contractual Services	\$54,131	42%	\$44,592	36%	\$27,228	25%	\$48,300	33%
Debt Services	\$43,600	34%	\$44,400	36%	\$45,200	42%	\$45,400	31%
Benefits	\$7,120	6%	\$5,975	5%	\$5,853	5%	\$7,900	5%
Total Expenditures	\$128,378	100%	\$123,641	100%	\$108,121	100%	\$146,250	100%
<i>Net</i>	<i>-\$4,456</i>		<i>\$717</i>		<i>\$32,431</i>		<i>\$0</i>	

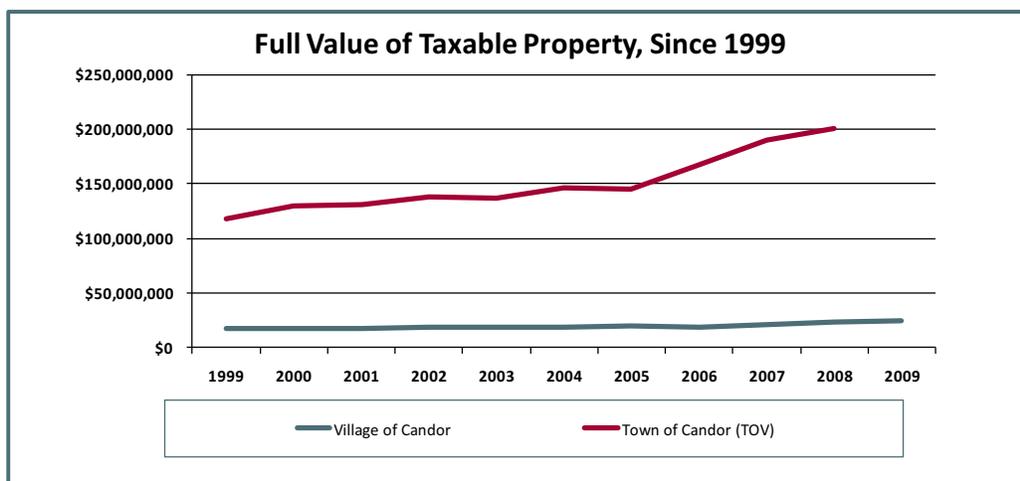
Note: 2007 revenues includes \$17,000 interfund transfer from the General Fund.

Detailed budget information is provided in Appendix A.

Full Value Over Time

One general measure of the fiscal health of a community is its full value of property over time. The full value represents an overall estimate of the market value of all property within a specific geographic location. As shown in Graph 4, the Village full value has increased 37% since 1999 to nearly \$25 million, while the Town Outside the Village (TOV) has increased 71% to \$201 million in 2008.⁴

GRAPH 4⁵



Taxable Assessed Value

Tax rates for the Town (2010) and Village (2010-11) are associated with the following taxable assessed values (TAV). It is important to note that the figures shown are the taxable assessed values, not true market values. The current equalization rates for the Village and Town vary slightly, but are approximately 8% for both.⁶ Thus, true estimated taxable assessed values for the Village, TOV and Town are approximately 92% higher than shown. However, Table 7 reflects the correct proportional difference between the Village, TOV and Town.

⁴ TOV figure includes 1999-2008, that latest data year available from NYS Office of the State Comptroller.

⁵ Source: New York State Office of the State Comptroller. 2009 data unavailable for the Town at time of publication.

⁶ 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). The municipality determines the AV while the MV is estimated by the state (Source: NYS Office of Real Property Services).

TABLE 7

Taxable Assessed Values - FY 2010		
	TAV	% of Town TAV
Village	\$1,975,385	11%
Town Outside Village (TOV)	\$16,657,260	89%
Town Total	\$18,632,645	100%

The Village does not employ a Veteran tax exemption while the TOV does allow this exemption. Both the Town and the Village employ the Senior exemption.

Total Parcels and Tax Exempt Property

Based on the assessed values for FY 2010, the Village has 369 parcels on its tax rolls and the Town Outside of Village has 2,545. As shown in Table 8, 11% of the property in the Village is tax exempt while 2% of the property in the TOV is tax exempt.

TABLE 8

Total Parcels and Tax Exempt Properties - FY 2010				
	Total # of Parcels	Tax Exempt Property	% of Property Tax Exempt	Value of Tax Exempt Property
Village	369	42	11%	\$2,633,850
Town Outside Village (TOV)	2,545	51	2%	\$257,650
Town Total	2,914	93	3%	\$2,891,500

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: \$5.06 for the Village, \$.60 for the TOV, and \$.54 for the Town.

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 accounting format known 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. 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.⁷ On average this would be between 5 – 15 percent of the municipalities' budget.

Table 9 presents the fund balances at the close of the most recent fiscal year and show:

- The Village had a total General Fund balance of \$150,403, representing 61% of general expenditures for 2010-11. The Water Fund balance was \$76,730, or 52% of water expenditures for 2010-11.
- The Town had a total fund balance of just over \$191,000, excluding the \$746,000 in capital projects (2009 fiscal year). This represents approximately 8% of Town expenditures for that year.

TABLE 9

Fund Balances		
Fund / Purpose	Village (as of 5/31/2010)	Town (as of 12/31/2009)
General Fund	\$131,382	\$3,302
Water Fund	\$76,730	n/a
Town Outside Village	n/a	\$1,503
Highway- Town Wide	n/a	\$41,376
Highway- Part Town	n/a	\$144,923
Capital Projects	\$19,021	\$745,836
TOTAL	\$227,133	\$936,940

Village and Town Debt

The Town and Village currently do not have any outstanding debt. The Village of Candor Water Department has debt resulting from capital improvements to the water system in 2000. Table 10 below shows all debt in the Village as of June 23, 2010.

⁷ <http://www.gfoa.org/downloads/caafr-appropriate-level.pdf>

TABLE 10

Village of Candor Water Department Debt		
Bond Name	Principal Outstanding	Term
BERKADIA Water Improvement Serial Bond (5% interest rate)	\$20,000	2015
E.F.C. Drinking Water Serial Bond (interest free Bond)	\$432,000	2019
TOTAL	\$452,000	

The Village of Candor water debt is not part of the property tax levy. The water debt service is included in the water rates for all billed water.

Litigation

Other than a few tax certiorari cases regarding grievances for assessments, the Town has no major pending litigation. The Village of Candor is engaged in a single lawsuit currently pending with regard to a Civil Practice Judgment against the Village of Candor Trustees to accept a petition calling for a Referendum and Public Election on the Issue of Dissolution of the Village of Candor in Accordance with Article 19 of Village Law, State of New York. This lawsuit will result in legal expenses to the Village taxpayers with total amount not yet determined.

III. VILLAGE AND TOWN ASSETS AND STAFFING

Property and Assets

The Village and Town each own a variety of property and assets that allow them to fulfill their governmental and service functions on behalf of the community. Table 11 below lists municipally owned properties. Lists of major assets owned by the Village and Town are provided in Appendix B and Appendix C of this report.

TABLE 11

Town and Village Owned Property			
OWNER	Property Name/Use	Street Name	Total Assessed Value
Village of Candor	Vacant Lot by Lower Bridge	Main Street	\$400
	Water Well	Logan Hill Road	\$10,900
	Old Reservoir Property	Reservoir Hill Road	\$1,100
	Old Railroad Property	Smith Street	\$300
	DPW Garage	8 Rich Street	\$3,400
	Old Railroad Property	Stowell Avenue	\$250
	Village Hall and Library	138 Main Street	\$20,800
	Hull Park	Main Street	\$500
	Barn on Lot	1 Water Street	\$3,600
	Old Well Site	Delray Avenue	\$400
	Moyer Park	Academy Street	\$300
	Athletic Field	40 Spencer Road	\$4,000
		TOTAL TAV	\$45,950
Town of Candor	Town Hall	101 Owego Road	\$51,100
	Vacant Lot	Ithaca Road	\$200
	Upper Dam/Targosh Park	Mill Street	\$4,000
	Highway Garage	33 Humiston Street	\$30,000
	Adjoining Highway Garage	Humiston Street	\$500
	Cemetery	Schumacher Road	\$100
		TOTAL TAV	\$85,900

Source: Town Assessors Office

Note: TAV - Total Assessed Value; TAV for the Village and Town are approximately 8% of total value.

Village and Town Staffing

Based on staffing levels in the most recent budget year (2010 in the Town; 2010-11 in the Village), and excluding elected leaders, a total of 30 full, part-time and seasonal employees work for Village and Town government. This figure does not include staff that are on-call to fill in as needed (e.g., Deputy Clerks for the Town or second back-up water operator for the Village). The count also does not include contract arrangements for services such as the attorney or engineer. Table 12 shows the breakdown of the 30 staff positions.

TABLE 12

Current Staffing - Village & Town					
Area	VILLAGE		TOWN		Totals
	Full Time	Part Time	Full Time	Part Time	
DPW / Highway	1		11		12
Police		1			1
Court		2		2	4
Administration		2	1	3	6
Assessor				1	1
Code Enforcement		1	1		2
Animal Control				2	2
Crossing Guard		1			1
Seasonal (DPW)		1			1
<i>Totals</i>	1	8	13	8	30

Notes: In Town, PT administration includes Supervisor.

Employee Benefits

Employee benefit costs for the Village and Town, based on the 2010 fiscal year, including all employee (except unemployment insurance) and retirement benefit costs is \$447,037.⁸

TABLE 13

Employee Benefits - FY 2010	
Village	\$19,887
Town	\$427,151
TOTAL	\$447,037

The Village contributes part of the health benefits for the Village Clerk and Justice. The Village makes retirement contributions of 6% of wages on behalf of the Police Officer, Superintendent of Public Works, Mayor, Deputy Mayor, and the backup water system operators.

⁸ Includes benefits for elected officials and retirees.

The Village currently does not provide any benefits to retirees. The Town currently has 7 retirees receiving benefits at a total cost of \$91,646 in the 2010 fiscal year.

The Village unemployment insurance is through the State Insurance Fund and has had no claims in the most recent fiscal year. Village workers compensation is through Tioga County Self-Insurance Plan at a cost of \$4,000 in FY 2010.

The Town is self-insured, through the County, for both its unemployment and workers compensation at a cost of \$26,239 in FY 2010 FY. The Town has had no claims in the most recent fiscal year.

General Government

General government costs are those minimum level of expenses required for the Village of Candor to function as a municipal corporation, excluding any service-specific costs. These types of costs include the operations of the Village Board, facilities, insurance, and elections. In the case of the Village Clerk and Village Deputy clerk, we have allocated only a portion of their salaries and benefits to “General Government” since the remainder of their costs are borne by the Water Fund, for which the Clerk and Deputy Clerk provide administrative and billing services. As shown in Table 14, the cost of operating the general government for the Village in FY 2010 is \$51,431.

TABLE 14

Village of Candor, General Government Expenditures - FY 2010	
VILLAGE BOARD	
Village Board, salary (1)	6,595
Village Board, ss and medicare	566
<i>Total Village Board</i>	7,161
CLERK AND DEPUTY CLERK	
Clerk, Salary	18,440
Clerk, Benefits	5,232
Deputy Clerk, Salary	2,832
Deputy Clerk, Benefits	195
<i>Total Clerk and Deputy Clerk</i>	26,700
OTHER GENERAL GOVERNMENT	
Legal	8,200
Elections	320
Village Hall (heat and electric)	2,900
Insurance	5,413
Dues	727
Registrar of Vital Statistics	10
<i>Total Other General Government</i>	17,570
Total General Government	\$51,431
Note: Totals do not include portion of salaries and benefits allocated to the water fund: 25% Clerk and 75% Deputy Clerk are allocated to the Water Fund.	

Mayor and Trustees

The annual cost of the Mayor and Village trustees is \$9,359.⁹ The part-time Mayor receives a salary of \$2,655 and each Trustee receives \$985 in salary. The Village trustees have the option to participate in the NYS Retirement System. Currently, the Mayor and Deputy Mayor participate in the retirement system and receive a Village contribution. The total expenditures for Village Board member benefits, including social security and Medicare employer contributions and retirement, is \$708.

In the Town, the full-time supervisor receives a salary of \$13,000 and benefits totaling about \$1,000. Town Board members receive a salary of \$3,250 each, with an additional \$1,000 for the deputy supervisor. The Town Board receives about \$1,070 total in additional benefits for social security expenses.

⁹ Figure includes \$7,161 for Mayor and Trustee compensation and associated benefits, plus \$2,198 of staff wages dedicated as Mayoral secretary.

Clerks/Deputy Clerk Treasurer

Village Clerk Function:

- As per the Village Budget, approximately 75% of the Clerk and 25% of the Deputy Clerk salaries and benefits are allocated to General Government. The rest are allocated to the Water Fund.
- Major services provided encompass accounting, bookkeeping, budgeting, procurement, tax collection, registrar of vital statistics, elections, records management, licenses and permits, and clerical duties for board meetings and the Village. The Village Clerk also provides clerical support to the Code Enforcement Officer. Staff are also involved in administrative tasks for water (e.g., billings) but these are budgeted under water and, as a result, do not appear in this section.
- The Village Clerk is appointed by the Mayor and works approximately 20 hours a week. The Deputy Clerk, also appointed by the Mayor, works approximately 17 hours a week. The office is open from 8am to 2pm on Tuesdays and Thursdays and Wednesdays 1pm to 6pm. In addition, the Clerk and Deputy Clerk attend the Village Board meetings on the first and third Tuesday of the month.

Town Clerk Function:

- Major services include all of those mentioned under the Village, plus marriage/fishing/hunting/dog licenses for residents Town wide.
- The Town Clerk is an elected position every 2 years.
- The Town Clerk works approximately 30 hours a week. The Town Clerk office receives support from a very part-time deputy clerk who works for \$9.25 an hour generally during tax season or to provide coverage when the Town Clerk is on vacation.

IV. OVERVIEW OF VILLAGE AND TOWN SERVICES

If the Village of Candor were to dissolve, residents would have the following three options to consider regarding the services they currently receive:

1. The service would become a Town wide service.
2. The service would be provided to properties within the boundary of the former Village. In this case, a special taxing district would be created; with taxes charged to those properties receiving the specialized service(s) not provided Town wide.
3. The level of service could be changed, with costs taxed by either the Town or a special taxing district as noted above. If a service was completely eliminated, this would eliminate the service costs and associated taxes.

In order to determine which of the above three options applies to specific services, this section outlines the details of the services currently being provided in the main functional areas for each municipality.

Table 15 on the following page provides a side-by-side comparison of the type of services currently provided by the Village and the Town. When possible, we have noted where there is a difference in the specific level of service provided to residents between the two. Table 15 focuses on specific functional services, not general Town wide services, so as to serve as the basis for determining how services received by Village residents would be continued (or not) if the Village dissolves.

The right-hand column has been left blank at this time to act as a “worksheet” to support a discussion of how specific services would be impacted if the Village were to dissolve.

TABLE 15

CANDOR SERVICE MIGRATION WORKSHEET			
Village and Town Service Inventory Comparison			
	Village	Town	Town Service if Village Dissolves
DPW			
Street snow plowing	X	X	
Sidewalk snow plowing	X		
Pot hole repairs	X	X	
Street repairs	X	X	
Park maintenance (mowing, restrooms, painting)	X		
Hanging holiday lights and street banners	X		
Brush pick-up	X		
Annual "Junk Day" large item collection	X		
Refuse collection	Private	Private	
Road salt storage		X	
Recycling	County	County	
Report Street Light repairs and Tree trimming needs to NYSEG	X	X	
Maintain vehicles and equipment	X	X	
Maintain buildings and grounds	X	X	
Street sign maintenance	X	X	
WATER			
Daily testing	X		
Meter reading	X		
Water meter replacement	X		
Flushing Lines	X		
Hydrant testing	X		
Billing and payment collection	X		
Emergency breaks / addressing leaks	X		
Water disconnects	X		
Pump station maintenance	X		
Unbilled water to School District (inc. bus garage)	X		
Unbilled water to cemetery	X		
Unbilled water to Town Hall and Highway Barn	X		
POLICE			
Local Officer	X		
Parade safety	X		
FIRE			
Electricity for fire siren	X		
Unbilled water for Fire Station and Emergency Squad Yard Hydrant	X		
SCHOOL SAFETY			
Crossing Guard	X		
LIBRARY			
Facility use	X		
Support for utilities expenses and unbilled water	X		
JUSTICE	X	X	
CODE ENFORCEMENT	X	X	
TOWNWIDE SERVICES			
FIRE	Fire District	Fire District	
ASSESSOR		X	
ANIMAL CONTROL		X	
LICENSING SERVICES		X	

Town wide Services

The Village and Town are both serviced by the same Town Assessor and Animal Control Officers. In addition, the Town Clerk provides the services of marriage, fishing, hunting and dog licenses for residents Town wide. Tioga County provides recycling services for both the Town and the Village.

Fire protection is provided by the Candor Volunteer Fire Department in the Candor Fire District which includes both the Town and Village. The study team did not address any of these Town wide services, since neither Village dissolution nor shared services apply to these services.

Highways & DPW

Services and Staffing Overview

Village DPW:

- The Village has 2.68 center-lane miles to maintain year-round.
- NYS Department of Transportation (DOT) maintains Main Street and Owego Street (Route 96), including maintenance of all related storm drains.
- DPW includes 1 full-time Superintendent of Public Works who is hired by the Village and works approximately 40 hours a week. The Village Superintendent is estimated to spend 25 hours a week, or 63% of his time, on the tasks outlined in this section, with the remaining 15 hours, or 37% of his time, spent on maintaining the Village water system.
- One part-time seasonal worker is generally hired during the summer months of June – August to assist with mowing and other tasks¹⁰.
- Major services provided include mowing, snow removal for streets and sidewalks, park maintenance, road repair and maintenance, brush collection, annual large item “junk collection day,” hanging of holiday lights and street banners, general maintenance for all buildings and grounds, and maintenance of vehicles and equipment.
- The fulltime Village Superintendent of Public Works does not receive health benefits from the Village, but elects to receive health

¹⁰ In previous years, the Village budgeted \$1,800 for this position. As of July 7, 2010, the Village has not committed to filling this position for 2010.

coverage elsewhere. The Village does contribute to his retirement. The total salary and benefit costs allocated for non-water related DPW tasks for FY 2010 is \$28,368.

- The Village purchases its own salt and stores it at the Town Highway facility. The Village DPW has access to the Town loader to transfer salt to the plow for use during the winter.
- The DPW garage was last rehabbed in 2003 and appears to adequately meet the needs for storage of village equipment. A list of major DPW equipment can be found in Appendix C.

Town Highway Department:

- The Town maintains 154 center-lane miles year-round.
- The Town Highway Department includes 1 full-time Highway Superintendent who is elected for 2-year terms and works approximately 40 hours a week. In addition, the Highway Department includes 10 full-time staff. Almost all staff in the Department receive health and dental insurance and a clothing allowance through the Town. One staff member opted for a \$3,000 buy-out in lieu of health insurance and receives coverage elsewhere. The Village does not have this compensation opt-out option. The Town does not hire seasonal staff. The total cost for department salaries and benefits for FY 2010 is \$626,589.
- Major services provided include all of those mentioned under the Village, except the Town does not provide brush pick-up, the annual junk day collection, maintain sidewalks or have parks requiring service.
- Located in the Village, the Highway Department Barn was built in 1967 and is in need of repair or replacement. The Barn currently cannot store all of the equipment owned by the department. A list of major Town Highway equipment can be found in Appendix C.

Highway & DPW Expenditures

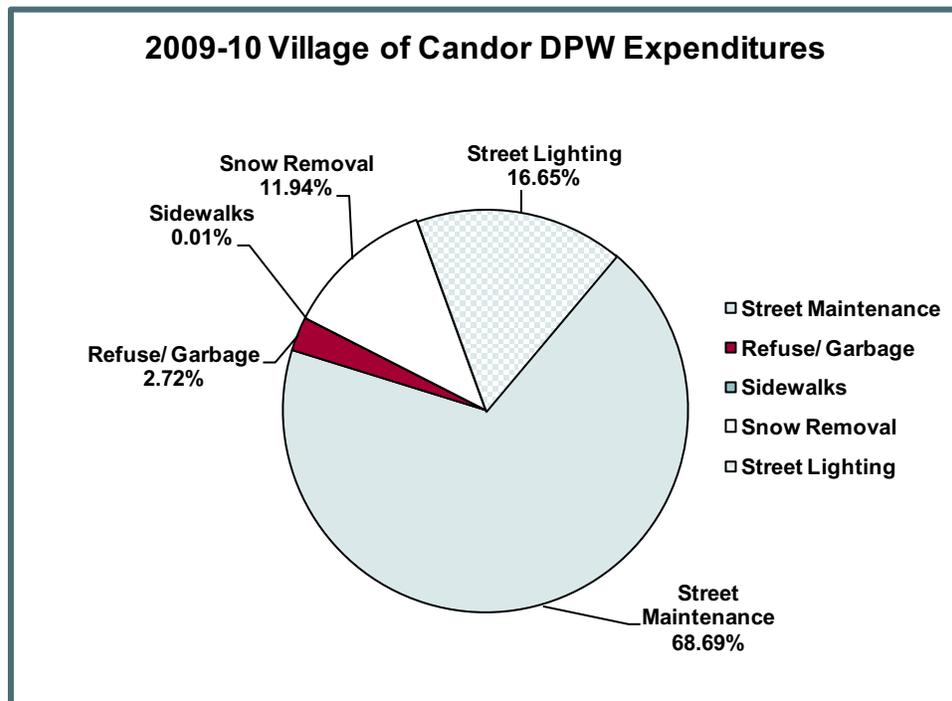
Table 16 presents a breakdown of actual costs for the most recent fiscal year of the key Highway and DPW expense areas (excluding water) for both the Village and the Town, accounting for nearly \$1.4 million in combined expenditures.

TABLE 16

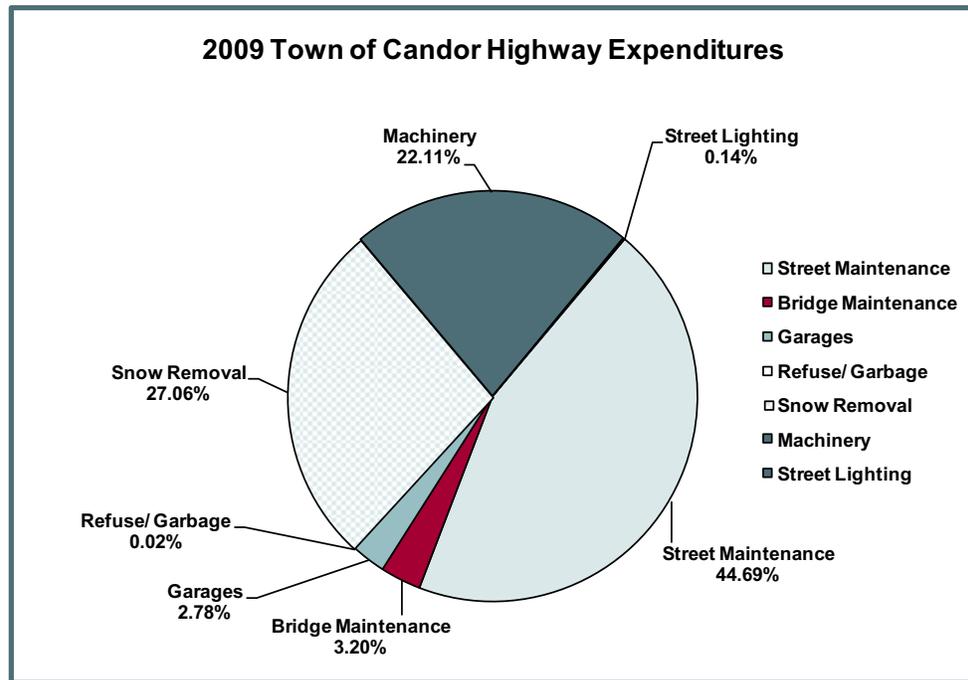
Candor Highway & DPW Expenditures Summary			
	Village 2009-10	Town 2009	Combined
Street Maintenance	\$55,307	\$586,230	\$641,537
Bridge Maintenance	\$0	\$42,000	\$42,000
Garages	\$4,500	\$36,500	\$41,000
Refuse / Garbage	\$2,187	\$200	\$2,387
Sidewalks / Concrete mix	\$5	\$0	\$5
Snow Removal	\$9,617	\$355,000	\$364,617
Machinery	\$0	\$290,000	\$290,000
Street Lighting	\$13,405	\$1,800	\$15,205
Total	\$85,022	\$1,311,730	\$1,396,752

The greatest expense for both municipalities is street maintenance, followed by snow removal (23%) in the Town and street lighting in the Village (15%) as shown in Graphs 5 and 6 below.

GRAPH 5



GRAPH 6



Water

Water is provided to nearly all Village residents and business and 36 accounts in the Town Outside of Village (TOV). The majority of TOV residents are on individually maintained wells.

Staffing Overview

The water system is managed by the Village Superintendent of Public Works. The Village estimates he spends 15 hours a week on maintaining and servicing the water system. The Superintendent tests the water every morning during the weekday and checks for leaks that may require immediate attention. The Village employs a part-time back-up water operator who is responsible for testing the water on the weekends and is available to fill-in when the Superintendent is on vacation or unable to test and treat the water.¹¹ In addition, the Superintendent flushes fire hydrants twice a year and spends 10 to 12 hours every two months reading meters throughout the Village.

¹¹ A second backup water operator is also available to fill in when needed, but has not been used in the most recent fiscal year, and therefore wage and benefit expenses are not included in calculations.

Water billing and payment collection is managed through the Village Clerk's office. Water bills are sent bi-monthly. The Clerk allocates 25% of her time and the Deputy Clerk allocates 75% of her time to the Water Fund. This translates to approximately 31% of total Village office functions are in support of the water operation.

The cost of the four staff salaries and benefits allocated to manage the Village Water System for FY 2010 is \$32,227.

Water Filtration and Distribution

The Village water system relies on one water tank with a capacity of 500,000 gallons and two pump stations. The water system had capital improvements in 2000 creating a debt-load with a remaining outstanding principle of \$452,000 as of June 2010 (shown previously in Table 10).

The Village provides water to 383 accounts including 36 to Town properties just outside of the Village. In addition, the Village provides water to 14 unbilled accounts that receive free or unmetered water: 5 Village-owned properties; the Candor Central School District (3); Candor Free Library; Cemetery; Town Hall; Town Highway Department Barn facility; Candor Fire Station; and the Candor Emergency Squad Yard Hydrant. By prior agreements, the Candor Central School District will not pay for water until 2017 and the Candor Fire Station will not pay for water until 2011.

TABLE 17

Current Village Water Accounts and Rates		
	# of Accounts	Bi-Monthly Flat Rate
Residential (Village)	229	\$35.46
Non-residential (Village)	104	\$37.23
Residential (TOV)	26	\$42.55
Non-residential (TOV)	10	\$48.93
Unbilled Accounts	14	
Notes: Rates reflect flat water usage of less than 500 cubic feet. Additional rates apply by usage in excess of this amount. TOV - Town Outside of Village; non-residential - commercial user; unbilled accounts include 5 Village-owned properties.		

In 2008, the Village Board passed a local law establishing capital fees to be collected and held in a separate Capital Water Fund for use on capital projects to maintain the quality of the water system.¹² The annual capital fee for a residential water customer is \$30, billed in \$5 increments on each bi-monthly bill. The annual capital fee for non-residential customers is \$60, billed in \$10 for each bi-monthly bill.

¹² Local Law #3 of 2008, "Establishment of Capital Fees."

In the past two years, as shown in Table 18 below, the Water fund has been self-supporting with revenues exceeding expenditures.

TABLE 18

Village Water Fund: Revenues and Expenditures, Fiscal Years 2007-2010								
	2007-08 Actual		2008-09 Actual		2009-10 Actual		2010-11 Budget	
Revenues	\$123,922		\$124,358		\$140,552		\$146,250	
Expenditures								
Personnel Services	\$21,658	17%	\$22,652	18%	\$24,712	23%	\$32,227	22%
Capital	\$1,869	1%	\$6,022	5%	\$5,127	5%	\$12,423	8%
Contractual Services	\$54,131	42%	\$44,592	36%	\$27,228	25%	\$48,300	33%
Debt Services	\$43,600	34%	\$44,400	36%	\$45,200	42%	\$45,400	31%
Benefits	\$7,120	6%	\$5,975	5%	\$5,853	5%	\$7,900	5%
Total Expenditures	\$128,378	100%	\$123,641	100%	\$108,121	100%	\$146,250	100%
<i>Net</i>	<i>-\$4,456</i>		<i>\$717</i>		<i>\$32,431</i>		<i>\$0</i>	

Note: 2007 revenues includes \$17,000 interfund transfer from the General Fund.

Water System Infrastructure Capital Needs

In July 2010, the Village received a preliminary estimate for probable construction costs for additional capital needs of the water system for a total cost of \$2.96 million.¹³ The construction costs include: acquiring a well pump motor generator¹⁴; repairs to water main lines (7,505 linear feet of 6" and 5,955 linear feet of 8"); replacement of water meters; and replacement of thirteen fire hydrants. The estimate also presents alternate funding opportunities to offset the construction expense through federal and rural grants.

Sewer

The Village and Town do not have sanitary sewer systems, but rely on separate septic systems. No sanitary sewer collection or treatment services take place in either municipality. Storm water catch basins are located in Village streets and are maintained by New York State.

Street Lighting

The Village and Town both pay for street lighting in the community. The Village lights the main Village streets at a total expense of \$13,000. The Town pays \$1,800 to supply the occasional street light for intersections along certain routes in the Town Outside of Village.

¹³ July 9, 2010, Village correspondence with Larson Design Group.

¹⁴ The Village water system currently does not have a generator to ensure water can continue to be provided in the event of a power-outage. The Village estimates it can maintain water distribution without power for approximately two to five days. The Village is currently exploring grant opportunities to acquire a generator based on a preliminary estimate of \$50,000.

Code Enforcement

The Village does not have a Planning Board or a Comprehensive Plan. The Town of Candor has a Planning Board and a Comprehensive Plan that was created in 2001. The Town and the Village do not have zoning laws in place and rely on New York State building codes and several local ordinances. Therefore, there are no Zoning Boards in either the Village or the Town.

Code enforcement is a part-time function for the Village and a fulltime function for the Town. Village taxpayers pay for the Village Code Enforcement Officer (CEO) at a cost of \$4,085 and TOV taxpayers pay for the Town CEO at a cost of \$51,268.¹⁵ There is no sharing of code enforcement services, however, the Village CEO is prepared to provide back up to the Town CEO if needed, though this has not been required for several years.

The Village CEO is employed by other neighboring communities and accomplishes his work for the Village without specific hours but in response to work load demands. He is available by phone as needed and does the bulk of his work from home as there is no dedicated office space for the CEO at Village Hall. The Village Clerk provides administrative support for the CEO, answering resident inquiries and maintaining correspondence.

Last year the Village issued 18 permits, most involving remodeling and repairs (Table 19). In addition, the Village CEO is responsible for periodic fire and safety inspections on approximately 6 buildings and other places of assembly in the Village.

TABLE 19

Code Enforcement Annual Permits Issued		
Year	Village	Town
2006	18	110
2007	7	120
2008	21	121
2009	18	117

The Town CEO is employed fulltime and has a dedicated office in Town Hall. In 2009, the Town issued 117 permits, mostly for remodeling and garage additions. The Town CEO is responsible for approximately 10 Fire and safety inspections annually.

¹⁵ Figures include the cost of benefits.

Since both the Village and Town rely on NYS code and do not have separate zoning, there are no significant differences noted between the codes of the two municipalities. A preliminary comparison is provided at the end of the report.

Animal Control

The Town employs two individuals to provide Animal Control services Town wide as needed throughout the year. The Town also maintains kennels year-round in the event animals are seized. For 2010 FY the Town budgets \$11,100 for personnel and contractual expenditures for animal control services.

The Village Clerk handles dog complaints that come to her office by alerting the Village Police Officer, the Code Enforcement Officer, Village Board, and Village attorney. The Clerk also administers correspondence of violation to the intended party.

Animal Control is funded through the Town's General Fund and therefore is a service provided to both Village and Town taxpayers.

Fire Services

The Town and Village receive fire protection services through the Candor Fire District. The cost for the fire district appears on the Town wide tax bill at a rate of \$21.86 per \$1,000 Assessed Value.¹⁶

In addition, the Village spends \$200 annually to cover the electric expense for operating the Fire siren in the Village.

Courts

The Village and Town courts operate separately, though both are located at the Town Hall and rely on the same Court Clerk who services both justices on a separate part-time basis for each municipality. There is one justice position in the Village and one in the Town.

The Village Court operates the first and third Monday of the Month at 10am, with the District Attorney attending as needed the first Monday at 9am. The Town Court operates Monday afternoons after 3pm, with the District Attorney attending at 2pm if necessary.

As shown in Table 20, the vast majority of cases opened in both municipalities in the last 3 years are related to vehicle and traffic infractions. Vehicle and traffic infractions account for 82% of the caseload

¹⁶ For Fiscal Year 2010.

for the Town and 85% of the caseload for the Village. The next largest type of case involves penal law infractions with a small amount of other types of cases that make up the balance.

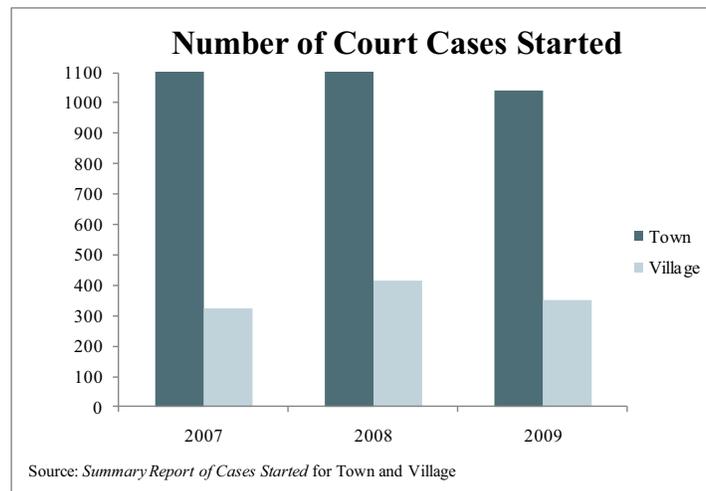
TABLE 20

Village of Candor, Cases Started by Type					
	VTL	Penal	Civil	Other	Total
2007	262	52	5	3	322
2008	366	42	2	6	416
2009	299	33	13	5	350
Town of Candor, Cases Started by Type					
	VTL	Penal	Civil	Other	Total
2007	859	55	93	114	1,121
2008	976	62	73	73	1,184
2009	858	77	20	87	1,042

Source: Summary Report of Cases Started for Town and Village

Graph 7 below shows the Village Court opened an average of 360 cases over the past three years, while the Town opened an average of 1,100 cases annually.

GRAPH 7



Administrative support services are provided by the same part-time Court Clerk for both the Town and the Village. The Court Clerk has provided services to both municipalities separately for over 10 years and works out of an office located at the Town Hall. The Clerk works full-time for the state dispatch and employs a flexible work schedule to provide approximately 7 to 9 hours a week of work for the Village for a set stipend and 48 to 60 hours a month for the Town at an established hourly rate.

The Village FY2010 budget includes \$12,840 for judicial services and the Town expense is \$24,230.¹⁷

In the absence of the Village Justice, the Town Justice will conduct the arraignments for the Village, but the cases are then transferred back to the Village and not kept in the Town. Town Courts do not have acting justices or backups. Any judge that has a court contiguous to the Town of Candor can hold an arraignment for the Town and then send the case back for processing.

The Village currently does not compensate the Town for use of the Town Hall court facilities or office space for the Village Justice or Court Clerk. Informally the Village and the Town have agreed the Village will provide unbilled water service to Town Hall.

Police and Public Safety

Public safety in the Village is handled by a part-time Police Officer as well as through the Tioga County Sheriff and New York State Police. Dispatch is handled by the County 9-1-1 Center, though informally residents contact the Officer at his home.

The Officer does not work a fixed weekly schedule, but provides approximately 16 hours patrol plus 3 hours of administrative duties each week.

Annual call volume data were not readily available. Based upon the annual “Candor Police Department Activities Tracking Report” presented to the Village Board, the number of activities the Officer addresses has averaged about 400 in the most recent three years (Table 21). In 2009, the majority of activities were Vehicle Stops (111) and Complaints (123).

TABLE 21

Total Police Activities, Village	
Year	No. of Activities
2007	359
2008	466
2009	387

Source: Annual activity reports to Village Board

The Village also employs a part-time School Crossing Guard who reports directly to the Superintendent of Public Works.

The patrol car is 10 years old and will need to be replaced or upgraded in the coming years as a capital expense. The Police Officer currently does

¹⁷ Includes salary of Court Clerk and Justice, plus equipment and supplies.

not receive a clothing allowance, and therefore is responsible for purchasing his own uniforms.

Library

The Candor Free Library is located in a portion of the Village Hall building on the corner of Bank and Main Street. The Village provides the Library with the following¹⁸:

- Free use of the building space adjoining Village Hall;
- Maintenance, snow removal, and maintenance of grounds and routine repairs;
- Unbilled water
- 50% of the combined electric bills annually at a cost of approximately \$2,500.

All other expenses are paid by the Library.

Park and Cemetery Maintenance

The Village provides maintenance for three parks in the Village. The primary work is during the summer months through lawn mowing and general maintenance and in the fall with leaf clean-up. DPW staff maintains the restrooms and refuse collection at the ball parks. The Village generally hires 1 part-time seasonal employee from June to August to assist with park upkeep. The Town has 2 small parks that are not regularly maintained for recreational use.

The Town has 7 cemeteries and in the past engaged a part-time employee to maintain them. Beginning with the 2010 fiscal year, cemetery maintenance has been contracted out at a cost of about \$5,000.¹⁹

Contracted Services

This section outlines services that are provided by third parties in the Village and Town, listed by service type.

Attorney

The Village and Town each contract separately with the same attorney to facilitate legal work in each municipality.²⁰ In 2010-11, the Village budgeted approximately \$5,700 for personnel and \$2,500 for contractual

¹⁸ Based on written agreement effective June 1, 2008 – May 31, 2023.

¹⁹ Based on Town 2010 budget of personnel and capital expenses.

²⁰ Kurt D. Schrader, Pope & Schrader

expenditures related to legal services. The Town budgeted \$7,200 in personnel for FY 2010 and \$10,000 for contractual expenditures.

Engineering

The Town engineer is Jim Kazda who provides services on an as-needed-basis. The Town budgeted \$4,250 for the 2010 fiscal year, though at this time work is being provided pro bono.

The Village engages the Larson Design Group for engineering services related to the water system. For the 2010-11 fiscal year the Village budgeted \$1,000 for contracted engineering services as part of the Water Fund.

Refuse Collection

Both the Town and the Village contract with Lee's Sanitary Service for refuse collection and removal. The Village 2010-11 budget includes \$3,500 for refuse and garbage at Village properties and for the annual large item collection day which requires additional roll-off containers and associated tipping fees. The Town 2010 budget includes \$500 for refuse and garbage collection at Town Hall and the Town Highway Barn.

Codes and Ordinances

CGR has conducted a preliminary analysis of the Village and Town local ordinances and determined that the majority of the codes are generally not in conflict with each other. The following preliminary list reflects differences between the Village and the Town, whereby the two municipalities differ or the Town currently does not address the specific issue:

1. The Village has two laws related to the water service: a) Change in Water Department Billing Cycle (Local Law #2 of 2008); and b) Establishment of Capital Fees (Local Law #3 of 2008).
2. The Village prohibits grass exceeding 18 inches, growth of noxious weeds (poison ivy, ragweed, etc.), and requires property owners to ensure sidewalks are not obstructed by trees or shrubbery by trimming them to 10 feet from the ground. (Local Law #2 1991).
3. The Village prohibits public storage of any unregistered or inoperable vehicles in public view (Local Law#3 of 2004). The Town of Candor permits the public storage of one unregistered vehicle (whole in appearance) (Local law #1 of 1997). Both the Town and the Village allow the public storage of more than one unregistered vehicle if the owner purchases a permit and the vehicle meets certain conditions.

4. The Village requires property owners to maintain sidewalks adjacent to their lots, including repair and snow removal (Local Law #1 of 1997).
5. The Village prohibits dogs to run at large unless restrained by an adequate leash or accompanied by its owner or responsible person (Local Law#2 of 2004). The Village further outlines acceptable behavior and regulations for owning a dog.
6. The Town authorizes All Terrain Vehicles (ATVs) to legally travel on all Town of Candor roads for the express purpose of going from one trail to another trail, within certain hours, provided the operator is licensed, the ATV is well-maintained, and the vehicle is not operated above 25 MPH and complies with all traffic laws (Local Law #2 of 2004).
7. The Village prohibits parking in designated locations and times of the year (Local Law #5 of 2008).
8. The Village prohibits the running of domestic fowl (Local Law # #1 of 2004).
9. The Village prohibits Level II and Level III sex offenders from living within 1,000 feet of churches, schools, playgrounds, cemetery, or playgrounds (Local Law #1 of 2006).

APPENDIX A: FINANCIAL INFORMATION

Expenditures

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
EXPENDITURES GENERAL							
Legislative							
Personal Services	A1010.1	\$11,625	\$3,701	\$12,000	\$3,740	\$13,000	\$3,940
Contractual Expense	A1010.4	\$2,594	\$200	\$3,403	\$212	\$4,270	\$225
	Total Legislative	\$14,219	\$3,901	\$15,403	\$3,952	\$17,270	\$4,165
Judicial							
Personal Services	A1110.1	\$21,372	\$6,000	\$21,306	\$6,000	\$21,230	\$6,000
Court Clerk	A1110.11	\$0	\$2,950	\$0	\$2,950	\$0	\$3,040
Equip. & Capital Outlay	A1110.2	\$0	\$0	\$0	\$0	\$0	\$300
Contractual Expense	A1110.4	\$2,906	\$1,475	\$3,051	\$1,735	\$3,000	\$3,500
	Total Judicial	\$24,278	\$10,425	\$24,357	\$10,685	\$24,230	\$12,840
Executive							
Personal Services	A1210.1	\$0	\$2,652	\$0	\$2,575	\$0	\$2,655
Secretarial Personal Svcs.	A1210.11	\$0	\$1,697	\$0	\$1,748	\$0	\$1,800
Contractual Expense	A1210.4	\$0	\$706	\$0	\$727	\$0	\$750
Supervisor P.S.	A1220.1	\$12,000	\$0	\$12,000	\$0	\$13,000	\$0
Supervisor, Deputy P.S.	A1220.1	\$3,000	\$0	\$3,000	\$0	\$1,000	\$0
Supervisor/Bookkeeper	A1220.1	\$9,600	\$0	\$9,600	\$0	\$9,600	\$0
Deputy Bookkeeper P.S.	A1220.1	\$638	\$0	\$758	\$0	\$1,200	\$0
Supervisor C.E.	A1220.4	\$4,197	\$0	\$3,562	\$0	\$3,600	\$0
	Total Executive	\$29,435	\$5,055	\$28,920	\$5,050	\$28,400	\$5,205
Finance							
Personal Services	A1325.1	\$0	\$17,434	\$0	\$23,664	\$0	\$19,473
Person Svcs Helper	A1325.11	\$0	\$3,484	\$0	\$0	\$0	\$1,000
Equip. & Capital Outlay	A1325.2	\$0	\$145	\$0	\$0	\$0	\$750
Contractual Expense	A1325.4	\$0	\$4,775	\$0	\$4,612	\$0	\$4,700
Budget P.S.	A1340.1	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0
Assessor P.S.	A1355.1	\$18,500	\$0	\$19,220	\$0	\$19,500	\$0
Assessor C.E.	A1355.4	\$2,437	\$0	\$3,817	\$0	\$2,750	\$0
Contractual Expense	A1362.4	\$0	\$174	\$0	\$90	\$0	\$150
	Total Finance	\$21,937	\$26,013	\$24,037	\$28,366	\$23,250	\$26,073
Municipal Staff							
Clerk/Deputies	A1410.1	\$26,738	\$0	\$26,742	\$0	\$28,500	\$0
Clerk C.E.	A1410.4	\$6,848	\$0	\$5,630	\$0	\$5,500	\$0
Personal Services	A1420.1	\$7,000	\$1,800	\$7,200	\$5,000	\$7,200	\$5,700
Contractual Expense	A1420.4	\$12,267	\$0	\$5,210	\$200	\$10,000	\$2,500
Engineer P.S.	A1440.1	\$4,000	\$0	\$4,250	\$0	\$4,250	\$0
Contractual Expense	A1450.4	\$0	\$332	\$0	\$327	\$0	\$320
	Total Municipal Staff	\$56,853	\$2,132	\$49,032	\$5,527	\$55,450	\$8,520
Shared Services							
Buildings P.S.	A1620.1	\$10,368	\$0	\$3,835	\$0	\$8,000	\$0
Equip & Capital Outlay	A1620.2	\$7,381	\$20	\$5,830	\$0	\$6,000	\$250
Contractual Expense	A1620.4	\$25,591	\$10,859	\$24,628	\$5,075	\$28,000	\$4,000
Building/Roof	A1620.4A	\$0	\$0	\$0	\$8,100	\$0	\$7,000
Equip. & Capital Outlay	A1640.2	\$0	\$60	\$0	\$325	\$0	\$500
Contractual Expense	A1640.4	\$0	\$4,001	\$0	\$2,693	\$0	\$2,500
Central Mailing/Printing C.E.	A1670.4	\$6,053	\$0	\$6,626	\$0	\$7,750	\$0

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
Equip. & Capital Outlay	A1680.2	\$0	\$2,208	\$0	\$1,773	\$0	\$0
Contractual Expense	A1680.4	\$0	\$2,145	\$0	\$2,015	\$0	\$2,000
Total Shared Services		\$49,393	\$19,294	\$40,919	\$19,981	\$49,750	\$16,250
Special Items							
Contractual Expense	A1910.4	\$32,249	\$6,491	\$24,877	\$5,413	\$35,000	\$6,000
Municipal Assoc. Dues	A1920.4	\$899	\$0	\$999	\$0	\$1,000	\$0
Purchase of Land C.E.	A1940.4	\$0	\$0	\$0	\$0	\$60,000	\$0
Taxes Paid County	A1950.4	\$903	\$0	\$795	\$0	\$1,000	\$0
Other Gov't Support	A1989.4	\$0	\$35	\$0	\$35	\$0	\$35
Contractual Expense	A1990.4	\$0	\$44	\$5,000	\$0	\$5,000	\$10,730
Total Special Items		\$34,051	\$6,569	\$31,671	\$5,448	\$102,000	\$16,765
Law Enforcement							
Personal Services	A3120.1	\$0	\$17,912	\$0	\$18,008	\$0	\$20,787
Contractual Expense	A3120.4	\$0	\$1,686	\$0	\$5,054	\$100	\$3,500
Total Law Enforcement		\$0	\$19,598	\$0	\$23,062	\$100	\$24,287
Traffic Control							
Traffic Control	A3310.2	\$3,507	\$0	\$0	\$0	\$1,700	\$0
Total Traffic Control		\$3,507	\$0	\$0	\$0	\$1,700	\$0
Fire Protection							
Contractual Expense	A3412.4	\$0	\$241	\$0	\$193	\$0	\$200
Total Fire Protection		\$0	\$241	\$0	\$193	\$0	\$200
Animal Control							
Control of Dogs/ Enum.	A3510.1	\$8,647	\$0	\$5,975	\$0	\$9,100	\$0
Control of Dogs C.E.	A3510.4	\$1,473	\$0	\$2,093	\$0	\$2,000	\$0
Total Animal Control		\$10,120	\$0	\$8,068	\$0	\$11,100	\$0
Other Public Safety							
Personal Services	A3620.1	\$0	\$3,570	\$0	\$3,677	\$0	\$3,790
Contractual Expense	A3620.4	\$0	\$0	\$0	\$10	\$0	\$20
Safety Inspections C.E.	A3989.4	\$565	\$0	\$805	\$0	\$500	\$0
Total Other Public Safety		\$565	\$3,570	\$805	\$3,687	\$500	\$3,810
Public Health Programs							
Registrar C.E.	A4020.4	\$857	\$0	\$945	\$0	\$2,000	\$0
Total Public Health Programs		\$857	\$0	\$945	\$0	\$2,000	\$0
Highway							
Personal Services	A5010.1	\$38,969	\$20,754	\$42,230	\$24,271	\$45,500	\$25,558
Highway Supt. C.E.	A5010.4	\$2,888	\$0	\$1,456	\$0	\$3,000	\$0
Equip & Capital Outlay	A5110.2	\$0	\$4,000	\$0	\$0	\$0	\$2,500
Contractual Expense	A5110.4	\$0	\$8,580	\$0	\$25,036	\$0	\$25,000
CHIPS	A5110.4A	\$0	\$0	\$0	\$6,000	\$0	\$4,500
Garage/ Equipment	A5132.2	\$1,453	\$0	\$985	\$0	\$1,500	\$0
Garage C.E.	A5132.4	\$31,712	\$0	\$41,326	\$0	\$36,000	\$0
Personal Services	A5142.1	\$0	\$2,712	\$0	\$1,005	\$0	\$2,500
Equip. & Capital Outlay	A5142.2	\$0	\$0	\$0	\$0	\$0	\$1,000
Contractual Expense	A5142.4	\$0	\$5,161	\$0	\$8,612	\$0	\$7,000
Contractual Expense - Street Lighting	A5182.4	\$1,722	\$12,527	\$1,554	\$13,405	\$1,800	\$13,000
Contractual Expense	A5410.4	\$0	\$196	\$0	\$5	\$0	\$500
Total Highway		\$76,744	\$53,930	\$87,551	\$78,334	\$87,800	\$81,558
Economic Opportunity and Development							
Veterans Services C.E.	A6510.4	\$700	\$0	\$700	\$0	\$700	\$0
Total Economic Opportunity & Development		\$700	\$0	\$700	\$0	\$700	\$0
Recreation							
Personal Services	A7110.1	\$102	\$1,716	\$229	\$1,800	\$200	\$3,500

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
Equip. & Capital Outlay	A7110.2	\$0	\$1,500	\$0	\$234	\$0	\$350
Contractual Expense	A7110.4	\$0	\$2,900	\$9	\$2,118	\$200	\$4,000
Total Recreation		\$102	\$6,116	\$238	\$4,152	\$400	\$7,850
Culture							
Contractual Expense	A7410.4	\$0	\$2,521	\$0	\$1,581	\$0	\$2,500
Historical Society	A7510.4	\$5,240	\$0	\$3,008	\$0	\$2,000	\$0
Historical Property C.E.	A7520.4	\$949	\$0	\$0	\$0	\$1,000	\$0
Celebrations	A7550.4	\$600	\$0	\$600	\$0	\$600	\$0
Contractual Expense	A7620.4	\$0	\$0	\$0	\$0	\$0	\$0
Total Culture		\$6,789	\$2,521	\$3,608	\$1,581	\$3,600	\$2,500
General Environment							
REAP	A8020.4	\$1,063	\$0	\$1,231	\$6,000	\$1,064	\$0
Safety C.E.	A8042.4	\$0	\$0	\$0	\$0	\$650	\$0
Total General Environment		\$1,063	\$0	\$1,231	\$6,000	\$1,714	\$0
Refuse/Garbage							
Contractual Expense	A8160.4	\$0	\$2,569	\$0	\$2,187	\$500	\$3,500
Total Refuse/Garbage		\$0	\$2,569	\$0	\$2,187	\$500	\$3,500
Community Environment							
Contractual Expense	A8510.4	\$0	\$707	\$0	\$1,692	\$0	\$3,500
Clearance Demolition	A8666.4	\$0	\$42,618	\$0	\$0	\$0	\$0
Total Community Development		\$0	\$43,325	\$0	\$1,692	\$0	\$3,500
Special Services							
Cemeteries P.S.	A8810.1	\$2,193	\$0	\$4,150	\$0	\$3,500	\$0
Cemeteries C.E.	A8810.4	\$6,229	\$0	\$1,226	\$0	\$1,500	\$0
Total Special Services		\$8,422	\$0	\$5,376	\$0	\$5,000	\$0
Employee Benefits							
State Retirement	A9010.8	\$9,460	\$2,317	\$6,000	\$4,309	\$5,275	\$4,600
Police Retirement	A9015.8	\$0	\$1,856	\$0	\$1,667	\$0	\$2,200
Social Security	A9030.8	\$13,675	\$6,608	\$13,007	\$7,224	\$15,000	\$7,200
Workers Comp.	A9040.8	\$30,536	\$3,084	\$29,586	\$1,809	\$26,239	\$4,000
Unemployment	A9050.8	\$0	\$0	\$0	\$0	\$0	\$400
Disability Insurance	A9055.8	\$0	\$0	\$0	\$0	\$0	\$200
Health Insurance	A9060.8	\$98,622	\$4,860	\$116,964	\$4,860	\$150,000	\$5,000
Total Employee Benefits		\$152,293	\$18,726	\$165,557	\$19,869	\$196,514	\$23,600
Debt Service							
Installment Purch. Cont.	A9785.6	\$0	\$13,331	\$0	\$0	\$0	\$0
Interest Purch. Cont.	A9785.7	\$0	\$767	\$0	\$0	\$0	\$0
Total Debt Service		\$0	\$14,098	\$0	\$0	\$0	\$0
Interfund Transfers							
Transfer to Other Funds	A9901.9	\$57,000	\$0	\$45,000	\$0	\$0	\$0
Cap. Res. Pol. & PW	A9950.9	\$0	\$0	\$0	\$5,500	\$0	\$5,000
Total Interfund Transfers		\$57,000	\$0	\$45,000	\$5,500	\$0	\$5,000
TOTAL GENERAL EXPENDITURES		\$548,328	\$238,082	\$533,418	\$225,266	\$611,978	\$245,623
GENERAL OUTSIDE VILLAGE - EXPENDITURES							
Administration							
Code Enforcement P.S.	B3010.1	\$29,500	\$0	\$30,375	\$0	\$31,275	\$0
Code Enforcement Equip.	B3010.2	\$3,184	\$0	\$0	\$0	\$0	\$0
Code Enforcement C.E.	B3010.4	\$1,647	\$0	\$1,065	\$0	\$1,000	\$0
Total Administration		\$34,331	\$0	\$31,440	\$0	\$32,275	\$0
Law Enforcement							
Constable C.E.	B3120.4	\$0	\$0	\$0	\$0	\$100	\$0

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
Total Law Enforcement		\$0	\$0	\$0	\$0	\$100	\$0
Recreation							
Youth Program C.E.	B7310.4	\$7,022	\$0	\$5,558	\$0	\$7,022	\$0
Total Recreation		\$7,022	\$0	\$5,558	\$0	\$7,022	\$0
Culture							
Library C.E.	B7410.4	\$5,000	\$0	\$6,000	\$0	\$6,000	\$0
Total Culture		\$5,000	\$0	\$6,000	\$0	\$6,000	\$0
General Environment							
Planning P.S.	B8020.1	\$6,248	\$0	\$7,885	\$0	\$7,800	\$0
Planning C.E.	B8020.4	\$3,892	\$0	\$2,569	\$0	\$2,500	\$0
Total General Environment		\$10,140	\$0	\$10,454	\$0	\$10,300	\$0
Employee Benefits							
State Retirement	B9010.8	\$3,396	\$0	\$2,538	\$0	\$1,860	\$0
Social Security	B9030.8	\$2,735	\$0	\$2,957	\$0	\$3,000	\$0
Health & Dental Insurance	B9060.8	\$11,623	\$0	\$14,065	\$0	\$17,640	\$0
Total Employee Benefits		\$17,754	\$0	\$19,560	\$0	\$22,500	\$0
TOTAL GENERAL OUTSIDE VILLAGE EXPENDITURES		\$74,247	\$0	\$73,012	\$0	\$78,197	\$0
HIGHWAY - TOWNWIDE EXPENDITURES							
Employee Benefits							
Bridges P.S.	DA5120.1	\$0	\$0	\$30,000	\$0	\$30,000	\$0
Bridges C.E.	DA5120.4	\$12,000	\$0	\$9,132	\$0	\$12,000	\$0
Machinery P.S.	DA5130.1	\$13,229	\$0	\$0	\$0	\$15,000	\$0
Machinery Purchases	DA5130.2	\$173,646	\$0	\$52,582	\$0	\$205,000	\$0
Machinery C.E.	DA5130.4	\$105,287	\$0	\$88,000	\$0	\$110,000	\$0
Snow Removal P.S.	DA5142.1	\$191,591	\$0	\$114,903	\$0	\$180,000	\$0
Snow Removal C.E.	DA5142.4	\$267,028	\$0	\$177,809	\$0	\$175,000	\$0
Total Highway		\$762,781	\$0	\$472,426	\$0	\$727,000	\$0
Employee Benefits							
State Retirement	DA9010.8	\$17,000	\$0	\$15,000	\$0	\$14,275	\$0
Social Security	DA9030.8	\$15,775	\$0	\$12,369	\$0	\$17,500	\$0
Disability Insurance	DA9055.8	\$270	\$0	\$270	\$0	\$300	\$0
Health & Dental Insurance	9060.8	\$52,890	\$0	\$48,452	\$0	\$71,200	\$0
Total Employee Benefits		\$85,935	\$0	\$76,091	\$0	\$103,275	\$0
TOTAL HIGHWAY TOWNWIDE EXPENDITURES		\$848,716	\$0	\$548,517	\$0	\$830,275	\$0
HIGHWAY - OUTSIDE VILLAGE EXPENDITURES							
Highway							
General Repairs P.S.	DB5110.1	\$207,151	\$0	\$212,093	\$0	\$240,000	\$0
General Repairs C.E.	DB5110.4	\$252,201	\$0	\$223,759	\$0	\$265,000	\$0
Chips	DB5112.2	\$245,342	\$0	\$174,461	\$0	\$246,000	\$0
Total Highway		\$704,694	\$0	\$610,313	\$0	\$751,000	\$0
Employee Benefits							
State Retirement	DB9010.8	\$17,000	\$0	\$15,000	\$0	\$14,275	\$0
Social Security	DB9030.8	\$15,979	\$0	\$16,366	\$0	\$18,500	\$0
Disability Insurance	DB9055.8	\$270	\$0	\$270	\$0	\$300	\$0
Health & Dental Insurance	DB9060.8	\$54,440	\$0	\$68,150	\$0	\$71,200	\$0
Total Employee Benefits		\$87,689	\$0	\$99,786	\$0	\$104,275	\$0
Interfund Transfers							
Transfer/ Other Funds	DB9901.9	\$70,048	\$0	\$0	\$0	\$0	\$0
Total Interfund Transfers		\$70,048	\$0	\$0	\$0	\$0	\$0
TOTAL HIGHWAY OUTSIDE VILLAGE EXPENDITURES		\$862,431	\$0	\$710,099	\$0	\$855,275	\$0

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
WATER EXPENDITURES							
Shared Services							
Equip. & Capital Outlay	F1680.2	\$0	\$1,025	\$0	\$900	\$0	\$0
Contractual Expense	F1680.4	\$0	\$1,549	\$0	\$2,190	\$0	\$1,600
Total Shared Services		\$0	\$2,574	\$0	\$3,090	\$0	\$1,600
Special Items							
Contractual Expense	F1910.4	\$0	\$6,566	\$0	\$5,413	\$0	\$6,000
Contractual Expense	F1990.4	\$0	\$0	\$0	\$0	\$0	\$1,400
Total Special Items		\$0	\$6,566	\$0	\$5,413	\$0	\$7,400
General Environment							
Contractual Expense	F8020.4	\$0	\$2,855	\$0	\$0	\$0	\$1,000
Contractual Expense	F8030.4	\$0	\$1,000	\$0	\$0	\$0	\$500
Total General Environment		\$0	\$3,855	\$0	\$0	\$0	\$1,500
Water							
Personal Services	F8310.1	\$0	\$22,652	\$0	\$24,712	\$0	\$32,227
Contractual Expense	F8310.4	\$0	\$2,447	\$0	\$1,191	\$0	\$1,500
Contractual Expense	F8320.4	\$0	\$12,475	\$0	\$10,259	\$0	\$12,000
Contractual Expense	F8330.4	\$0	\$3,047	\$0	\$3,558	\$0	\$2,700
Equip. & Capital Outlay	F8340.2	\$0	\$4,997	\$0	\$4,227	\$0	\$12,423
Contractual Expense	F8340.4	\$0	\$14,653	\$0	\$4,617	\$0	\$9,000
Total Water		\$0	\$60,271	\$0	\$48,564	\$0	\$69,850
Employee Benefits							
State Retirement	F9010.8	\$0	\$1,159	\$0	\$2,154	\$0	\$2,500
Social Security	F9030.8	\$0	\$1,733	\$0	\$1,890	\$0	\$1,900
Workers Comp.	F9040.8	\$0	\$3,084	\$0	\$1,809	\$0	\$3,500
Total Employee Benefits		\$0	\$5,975	\$0	\$5,853	\$0	\$7,900
Debt Service							
Debt Svc Serial Bond (Princ)	F9710.6	\$0	\$43,000	\$0	\$44,000	\$0	\$44,000
Debt Svc Serial Bond (Int)	F9710.7	\$0	\$1,400	\$0	\$1,200	\$0	\$1,400
Total Debt Service		\$0	\$44,400	\$0	\$45,200	\$0	\$45,400
Interfund Transfers							
Budgetary Provisions	F9962.4	\$0	\$0	\$0	\$0	\$0	\$12,600
Total Interfund Transfers		\$0	\$0	\$0	\$0	\$0	\$12,600
TOTAL WATER EXPENDITURES		\$0	\$123,641	\$0	\$108,121	\$0	\$146,250
Total General Fund Expenditures		\$548,328	\$238,082	\$533,418	\$225,266	\$611,978	\$245,623
Total General Outside Village Expenditures		\$74,247	\$0	\$73,012	\$0	\$78,197	\$0
Total Highway Townwide Expenditures		\$848,716	\$0	\$548,517	\$0	\$830,275	\$0
Total Highway Outside Village Expenditures		\$862,431	\$0	\$710,099	\$0	\$855,275	\$0
Total Water Expenditures		\$0	\$123,641	\$0	\$108,121	\$0	\$146,250
Grand Total Expenditures		\$2,333,722	\$361,723	\$1,865,046	\$333,387	\$2,375,725	\$391,873

Revenues

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
REVENUES GENERAL							
Real Property Taxes and Tax Items							
Real Property Tax	A1001	\$363,244	\$142,308	\$380,915	\$145,273		
Int./Penalties on Taxes	A1090	\$19,708	\$1,662	\$12,000	\$5,773	\$12,000	\$1,000
Total Real Property Taxes and Tax Items		\$382,952	\$143,970	\$392,915	\$151,046	\$12,000	\$1,000
Non Property Taxes							
Sales Tax	A1120	\$0	\$59,440	\$0	\$46,004	\$0	\$45,000
Franchise	A1170	\$17,356	\$9,908	\$19,320	\$10,647	\$14,000	\$8,500
Total Non Property Taxes		\$17,356	\$69,348	\$19,320	\$56,651	\$14,000	\$53,500
General Government							
Treasurer's Fees	A1230	\$0	\$160	\$0	\$260	\$0	\$250
Clerk Fees	A1255	\$2,410	\$0	\$2,538	\$36	\$2,000	\$0
Total General Government		\$2,410	\$160	\$2,538	\$296	\$2,000	\$250
Public Safety							
Dog Control Fees	A1550	\$1,578	\$0	\$1,490	\$0	\$1,500	\$0
Demolition of Unsafe Building	A1570	\$0	\$0	\$0	\$42,618	\$0	\$0
Total Public Safety		\$1,578	\$0	\$1,490	\$42,618	\$1,500	\$0
Health							
Registrar Fees	A1603	\$890	\$0	\$930	\$0	\$2,000	\$0
Total Health		\$890	\$0	\$930	\$0	\$2,000	\$0
Culture and Recreation							
Park Fees	A2001	\$0	\$0	\$0	\$0	\$0	\$0
Library Charges	A2082	\$0	\$1,544	\$0	\$1,828	\$0	\$2,500
Total Culture and Recreation		\$0	\$1,544	\$0	\$1,828	\$0	\$2,500
Use of Money and Property							
Interest & Earnings	A2401	\$8,859	\$498	\$2,390	\$514	\$3,000	\$550
Interest on Account	A2401R		\$13		\$26		
Total Use of Money and Property		\$8,859	\$511	\$2,390	\$540	\$3,000	\$550
Licenses and Permits							
Bus. & Occup. Lic.	A2501	\$600	\$0	\$420	\$0	\$400	\$0
Games of Chance	A2530	\$10	\$0	\$10	\$0	\$10	\$25
Dog Licenses	A2544	\$6,352	\$0	\$7,168	\$0	\$6,000	\$0
Licenses Other	A2545	\$0	\$85	\$0	\$160	\$0	\$150
Street Openings	A2560	\$100	\$0	\$0	\$0	\$50	\$0
Building Permits	A2590	\$0	\$900	\$0	\$750	\$0	\$400
Total Licenses and Permits		\$7,062	\$985	\$7,598	\$910	\$6,460	\$575
Fines and Forfeitures							
Fines & Forfeited Bail	A2610	\$28,163	\$8,634	\$13,902	\$5,863	\$18,000	\$7,000
Fines Dog Cases	A2611	\$25	\$0	\$900	\$0	\$300	\$0
Total Fines and Forfeitures		\$28,188	\$8,634	\$14,802	\$5,863	\$18,300	\$7,000
Sales of Property and Compensation for Loss							
Sale of Property	A2650	\$0	\$288	\$75	\$285	\$0	\$200
Sale of Materials	A2655	\$55	\$0	\$0	\$0	\$0	\$0
Sale of Equipment	A2665	\$0	\$19,098	\$0	\$0	\$0	\$0
Insurance Recoveries	A2680	\$3,196	\$5,575	\$1,255	\$0	\$0	\$0
Total Sales of Property and Compensation for Loss		\$3,251	\$24,961	\$1,330	\$285	\$0	\$200
Miscellaneous							
Refund from Prior Year Expense	A2701	\$0	\$0	\$10,307	\$0	\$0	\$0

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
Donations	A2705	\$0	\$100	\$0	\$101	\$0	\$100
Total Miscellaneous		\$0	\$100	\$0	\$101	\$0	\$100
General Government							
State Aid	A3001	\$36,501	\$9,235	\$36,501	\$9,235	\$0	\$8,773
Mortgage Tax	A3005	\$55,899	\$2,189	\$41,189	\$2,556	\$40,000	\$1,400
STAR Aid	A3040	\$1,418	\$0	\$0	\$0	\$0	\$0
Other General Gov't	A3089	\$0	\$570	\$0	\$2,769	\$0	\$0
Total General Government		\$93,818	\$11,994	\$77,690	\$14,561	\$40,000	\$10,173
Transportation							
State Aid (CHIPS)	A3501	\$0	\$1,688	\$0	\$20,418	\$0	\$4,500
Total Transportation		\$0	\$1,688	\$0	\$20,418	\$0	\$4,500
Other Transportation							
Transfer from other Funds	A5031	\$0	\$0	\$0	\$0	\$0	\$0
Capital Notes - Principal	A5740	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Transportation		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL REVENUE		\$546,364	\$263,894	\$521,003	\$295,117	\$99,260	\$80,348
GENERAL OUTSIDE VILLAGE - REVENUES							
Real Property Taxes and Tax Items							
Real Property Tax	B1001	\$31,588		\$34,574			
Total Real Property Taxes and Tax Items		\$31,588	\$0	\$34,574	\$0	\$0	\$0
Non Property Taxes							
Sales Tax	B1120	\$30,554	\$0	\$30,000	\$0	\$25,000	\$0
Total Non Property Taxes		\$30,554	\$0	\$30,000	\$0	\$25,000	\$0
Home and Community Services							
Planning Board Fees	B2115	\$50	\$0	\$50	\$0	\$100	\$0
Total Home and Community Services		\$50	\$0	\$50	\$0	\$100	\$0
Use of Money and Property							
Interest & Earnings	B2401	\$248	\$0	\$101	\$0	\$100	\$0
Total Use of Money and Property		\$248	\$0	\$101	\$0	\$100	\$0
Licenses and Permits							
Building Permits	B2555	\$5,775	\$0	\$5,749	\$0	\$5,000	\$0
Total Licenses and Permits		\$5,775	\$0	\$5,749	\$0	\$5,000	\$0
Culture and Recreation							
Youth Program	B3820	\$3,511	\$0	\$2,779	\$0	\$3,511	\$0
Total Culture and Recreation		\$3,511	\$0	\$2,779	\$0	\$3,511	\$0
TOTAL GENERAL OUTSIDE VILLAGE REVENUES		\$71,726	\$0	\$73,253	\$0	\$33,711	\$0
HIGHWAY - TOWNWIDE REVENUES							
Real Property Taxes and Tax Items							
Real Property Tax	DA1001	\$689,900		\$701,300			
Total Real Property Taxes and Tax Items		\$689,900	\$0	\$701,300	\$0	\$0	\$0
Use of Money and Property							
Interest & Earnings	DA2401	\$5,992	\$0	\$1,769	\$0	\$1,500	\$0
Total Use of Money and Property		\$5,992	\$0	\$1,769	\$0	\$1,500	\$0
Sales of Property and Compensation for Loss							
Minor Sales	DA2655	\$966	\$0	\$39	\$0	\$0	\$0
Sale of Equipment	DA2665	\$20,000	\$0	\$8,125	\$0	\$63,000	\$0
Total Sales of Property and Compensation for Loss		\$20,966	\$0	\$8,164	\$0	\$63,000	\$0
Home and Community Services							

Account	ACCT#	2008 Town Actual	2008 Village Actual	2009 Town Actual	2009 Village Actual	2010 Town Adopted	2010 Village Budget
Refund from Prior Year Expense	DA2701	\$0	\$0	\$1,820	\$0	\$0	\$0
State Disaster Aid	DA3960	\$5,323	\$0	\$0	\$0	\$0	\$0
Federal Disaster Aid	DA4960	\$17,884	\$0	\$0	\$0	\$0	\$0
Total Home and Community Services		\$23,207	\$0	\$1,820	\$0	\$0	\$0
Interfund Transfers							
Interfund Transfers	DA5031	\$127,048	\$0	\$0	\$0	\$0	\$0
Total Interfund Transfers		\$127,048	\$0	\$0	\$0	\$0	\$0
TOTAL HIGHWAY TOWNWIDE REVENUES		\$867,113	\$0	\$713,053	\$0	\$64,500	\$0
HIGHWAY - OUTSIDE VILLAGE REVENUES							
Real Property Taxes and Tax Items							
Real Property Tax	DB1001	\$159,000		\$178,300			
Total Real Property Taxes and Tax Items		\$159,000	\$0	\$178,300	\$0	\$0	\$0
Non Property Taxes							
Sales Tax	DB1120	\$408,237	\$0	\$420,996	\$0	\$350,000	\$0
Total Non Property Taxes		\$408,237	\$0	\$420,996	\$0	\$350,000	\$0
Use of Money and Property							
Interest & Earnings	DB2401	\$1,976	\$0	\$977	\$0	\$1,000	\$0
Total Use of Money and Property		\$1,976	\$0	\$977	\$0	\$1,000	\$0
Sales of Property and Compensation for Loss							
Refund from Prior Year Expense	DB2701	\$0	\$0	\$2,313	\$0	\$0	\$0
Minor Sales	DB2655	\$0	\$0	\$50	\$0	\$0	\$0
Total Sales of Property and Compensation for Loss		\$0	\$0	\$2,363	\$0	\$0	\$0
Transportation							
Chips	DB3501	\$244,552	\$0	\$236,332	\$0	\$246,000	\$0
Multi-Model Transp. Program	DB3505	\$35,000	\$0	\$0	\$0	\$0	\$0
Total Transportation		\$279,552	\$0	\$236,332	\$0	\$246,000	\$0
TOTAL HIGHWAY OUTSIDE VILLAGE REVENUES		\$848,765	\$0	\$838,968	\$0	\$597,000	\$0
WATER REVENUES							
Home and Community Services							
Water Rents	F2140	\$0	\$106,887	\$0	\$121,652	\$0	\$128,000
Capital Reserve	F2142	\$0	\$12,310	\$0	\$12,715	\$0	\$12,600
Shut off	F2144	\$0	\$1,875	\$0	\$2,400	\$0	\$2,000
Penalties and Late fees	F2148	\$0	\$3,224	\$0	\$3,524	\$0	\$3,400
Total Home and Community Services		\$0	\$124,296	\$0	\$140,291	\$0	\$146,000
Use of Money and Property							
Interest on Bank Account	F2401	\$0	\$62	\$0	\$261	\$0	\$250
Total Use of Money and Property		\$0	\$62	\$0	\$261	\$0	\$250
TOTAL WATER REVENUES		\$0	\$124,358	\$0	\$140,552	\$0	\$146,250
Total General Fund Revenues		\$546,364	\$263,894	\$521,003	\$295,117	\$99,260	\$80,348
Total General Outside Village Revenues		\$71,726	\$0	\$73,253	\$0	\$33,711	\$0
Total Highway Townwide Revenues		\$867,113	\$0	\$713,053	\$0	\$64,500	\$0
Total Highway Outside Village Revenues		\$848,765	\$0	\$838,968	\$0	\$597,000	\$0
Total Water Revenues		\$0	\$124,358	\$0	\$140,552	\$0	\$146,250
Grand Total Revenues		\$2,333,968	\$388,251	\$2,146,277	\$435,669	\$794,471	\$226,598

APPENDIX B – VILLAGE PROPERTY AND ASSETS

Village of Candor Asset List (excluding DPW) as of June 2010 Inventory for Machinery and Equipment

ID #	ITEM	P. DATE	PRICE
1	HP LaserJet 1020 Printer	05/22/07	\$180
2	98 Ford Police Car	01/20/99	\$20,500
4	Saddle Mate Porpoise	05/15/01	\$635
5	Paddle Fan /4 Bulb Light Fixture	05/17/01	\$156
12	8 Channel Mobile Radio	09/14/05	\$304
13	Muriatic 1430D Copier	06/08/06	\$1,185
20	Answering System	08/25/06	\$123
21	Emergency Exit Fixtures	08/25/06	\$214
25	Picnic tables at all parks 8 @ ball park, 6 @ Moyer park		\$7,000
26	Microsoft Office Prof. Full	08/05/08	\$500
28	Electric Punch 3230	08/08/08	\$100
1000	Typewriter	12/01/81	\$200
1001	Conference Table		\$125
1002	1 of 7 Orange Upholstered chairs		\$89
1003	2 of 7 Orange Upholstered chairs		\$89
1004	3 of 7 Orange Upholstered chairs		\$89
1005	4 of 7 Orange Upholstered chairs		\$89
1006	5 of 7 Orange Upholstered chairs		\$89
1007	6 of 7 Orange Upholstered chairs		\$89
1008	7 of 7 Orange Upholstered chairs		\$89
1014	Desk Unit right side		\$250
1015	Desk Unit left side		\$250
1016	Desk Unit center		\$150
1018	File Cabinet 4 drawers legal		\$150
1019	File Cabinet 4 drawers legal		\$150
1020	Oak file cabinet		\$125
1022	File Cabinets black 4drawer		\$125
1023	File Cabinets 2 drawers legal		\$100
1024	File Cabinet letter size with locks		\$90
1025	Clock		\$100
1032	2 oak chairs		\$100
1033	Wooden Stand		\$20
1037	File Cabinet 2 drawers legal		\$100
1038	File Cabinet 4 drawers legal no locks		\$150
1039	File Cabinet 4 drawers letter black no locks		\$90
1044	Wooden Desk Village Hall 2nd floor		\$50
1045	Remington Card File		\$30
1046	Desk Chair Orange Upholstery (1 of 2)		\$188
1047	Desk Chair Orange Upholstery (2 of 2)		\$188
1052	Old School Desk		\$100
1082	Canon Copier	02/02/95	\$1,425
1086	Paper Shredder	06/09/98	\$80
1089	Cordless Telephone/Answering Machine	01/26/01	\$50
1090	Lateral File 2 drawer	08/11/98	\$145
1091	Electric Stapler		\$48

Village of Candor Asset List (excluding DPW) as of June 2010
Inventory for Machinery and Equipment

ID #	ITEM	P. DATE	PRICE
1092	Typewriter	10/21/98	\$145
1097	Portable Defibrillator	01/01/00	\$4,500
1099	Sharp Fax Machine/Answering Machine/Copier	05/08/00	\$139
1100	Vented Shelving Units (1 of 2)	03/02/00	\$59
1101	Vented Shelving Units (2 of 2)	03/02/00	\$59
1105	45 Gallon Trash Receptacle with lid	08/16/00	\$371
1106	12 Digit Electric Calculator	04/12/01	\$194
1107	4 Drawer Oak Filing Cabinet	04/26/01	\$259
1114	Okipage Printer		\$189
1121	4 drawer filling cabinet w/lock	10/10/03	\$100
1127	12 Digit Display Desktop Calculator	11/18/04	\$76
1128	Court Reporter Deck	04/29/05	\$5,361
1129	Computer Workstation 4 pieces	08/25/05	\$175
1130	Filing Cabinet 4 Drawer Letter size	08/25/05	\$90
1131	Filing Cabinet 4 Drawer Letter size	08/25/05	\$90
1134	4 drawer filling cabinet w/lock Legal	02/01/07	\$211
1136	Frigidaire Compact Refrigerator	08/18/07	\$118
1137	Dehumidifier , 50 Pint	08/15/07	\$209
1140	Dehumidifier , 50 Pint	07/31/08	\$199
1141	3 Hole Electric Punch	08/08/08	\$100
1144	Manager Chair Burgy.	04/30/07	\$72
1145	Manager Chair Burgy.	04/30/07	\$72
1146	Manager Chair Burgy.	04/30/07	\$72
1147	Manager Chair Burgy.	04/30/07	\$70
1148	Manager Chair Burgy.	04/30/07	\$70
1148	Manager Chair Gray	01/05/09	\$100
Total			\$49,200

Inventory for Buildings

ID #	ITEM	P. DATE	PRICE
1	Village Hall	8/1/1864	\$25,000
2	Coal Barn, 1 Water Street		\$14,400
3	Pump house Marrow Ball Park		\$64,383
4	Village Highway Garage, Rich Street		\$75,166
5	Restrooms at the ball park		\$12,500
6	Library Bldg		\$156,678
7	Pump house Wards		\$64,383
8	Concession/Announcement tower		\$7,500
9	Kitchen/Pavilion at ball park		\$8,200
10	Pump House at Humiston ST.		\$137,000
Total			\$565,210

Inventory for Land

ID #	ITEM	P. DATE	PRICE
1	1.10 acres on Smith St.		\$600
2	Land for Public Works Bldg		\$4,183
3	Land at Stowell Ave		\$500
4	Village Hall / Library		\$5,000
5	Hull Park Main St.		\$1,000
6	Coal Barn at Water St		\$600
7	2.00 acres Delray Ave (9/25/08 sold .06 acres to Dick Kirk)		\$650
8	Water Tank Property and Surrounding Land 22.50 acres Logan Hill		\$14,000
9	Moyer Park Lower Dam Site and Island		\$600
10	Ball Park		\$3,500
11	Land 22.2 acres at Reservoir Hill Rd		\$2,950
12	Land for Wards well House		\$2,000
13	Main Street, Vacant		\$400
Total			\$35,983

Improvements other than Buildings

ID #	ITEM	P. DATE	PRICE
1	6' High chain link fence, gates, with barbed wire around water tank		\$9,683
2	4' High chain link fence & gate to enclose 2 pump houses		\$2,427
3	Flag Pole at Village Hall		\$90
4	Ball Park Bleachers		\$5,000
5	Playground Gym at Moyer Park		\$25,000
6	Back Stops at Ball Park		\$7,200
7	Gazebo at Hull Park		\$7,350
8	Pump house water system		\$174,500
9	Pavilion (Moyer Park and Playground Equipment)	06/20/00	\$5,937
10	Water reservoir on Reservoir Hill	03/17/05	\$2,600
11	Bleachers at Little league field		\$2,000
12	Storm drains		\$12,500
13	Water system improvements		\$14,500
14	Improvements to Delray		\$54,068
Total			\$322,855

APPENDIX C – TOWN HIGHWAY DEPARTMENT AND VILLAGE DPW EQUIPMENT LISTS

Town Highway Department Asset List

Town of Candor Highway Department Asset List as of June 2010

ITEM	QTY	P. DATE	YEAR	VALUE	PRICE
Champion Roller	1	3/9/1998	1996	\$50,000	\$68,000
Volvo Loader	1	7/12/2007	2007	\$139,681	\$139,681
John Deere Loader	1	10/14/1997	1997	\$95,000	\$120,758
Ford Backhoe	1	1/11/1994	1994	\$18,000	\$29,778
Cat Excavator	1	10/26/2005	1996	\$40,000	\$50,000
Kobelco Excavator	1	3/1/1992	1990	\$40,000	\$65,550
Case-IH Tractor	1	8/8/1995	1995	\$18,000	\$24,552
John Deere Tractor Mower	1	7/5/1984	1973	\$4,000	\$9,140
Eager Beaver Brush Chipper	1	2/14/1989	1989	\$4,000	\$11,742
Finley Screener	1	11/14/1989	1989	\$8,000	\$33,630
Hydraulic Broom	1	11/14/1995	1995	\$2,000	\$6,780
Brush Mower	1	11/14/1995	1995	\$1,000	\$15,000
Ford Pickup Truck	1	1/9/2006	2006	\$23,056	\$23,056
Chevy 1 Ton	1	4/13/2009	2009	\$46,832	\$46,832
Chevy Pickup Truck	1	4/13/1998	1998	\$4,000	\$16,502
Chevy Pickup Truck	1	4/13/1998	1998	\$4,000	\$16,502
Chevy Pickup Truck	1	7/28/2005	2005	\$14,452	\$14,452
Chevy	1	9/6/2000	2000	\$14,000	\$27,233
Ford Patch Truck	1	6/20/2007	1997	\$20,000	\$98,151
International Dump Truck	1	10/1/2001	2001	\$40,000	\$66,134
Volvo Dupm Truck	1	3/16/2009	2008	\$173,646	\$173,646
Volvo Dump Truck	1	5/30/2000	2001	\$99,423	\$99,423
Volvo Dump Truck	1	8/29/2002	2003	\$113,823	\$113,823
Volvo Dump Truck	1	10/26/2004	2005	\$126,402	\$126,402
Volvo Dump Truck	1	5/11/1999	1999	\$40,000	\$98,504
Volvo Tractor	1	9/24/2003	2004	\$79,826	\$79,826
American Trailer Lowboy	1	11/10/2003	2004	\$28,959	\$28,959
Sterling Dump Truck	1	7/31/2006	2006	\$158,000	\$158,000
Flowboy Trailer	1	7/28/2005	1987	\$8,000	\$8,000
Viking Reversible Plow	1	10/1/2001	2001		
V-Plows	1	3/5/1987	1987	\$1,000	\$4,375
Viking Oneway Plow	1			\$600	\$3,000
Viking Oneway Plow	1	7/8/1986	1986	\$1,500	\$5,000
Viking OneWay Plow					
Viking Wing Plow	1	8/29/2002	2002	\$3,500	\$3,500
Viking Wing Plow	1	10/26/2004	2004		
Viking Wing Plow	1	8/29/2002	2002	\$1,500	\$1,500
Viking Wing Plow	1	10/26/2004	2004		
Frink Wing Plow	1	4/30/1996	1996	\$500	\$1,800
Frink Wing Plow	1	7/8/1986	1986	\$500	\$1,800
Frink Oneway Plow	1			\$500	\$2,000
Henderson Plow	1	6/10/1999	1999	\$1,500	\$1,500
Henderson Wing	1	4/12/1999	1999	\$2,000	\$2,000

Town of Candor Highway Department Asset List as of June 2010

ITEM	QTY	P. DATE	YEAR	VALUE	PRICE
Western	1	1/9/2006	2006	\$3,250	\$1,900
Flink Sander	1	10/1/2009	2009	\$5,750	\$5,750
Fisher Plow	1	4/13/2009	2009	\$3,955	\$3,955
Uniden 2-Way Radio	1				
Uniden 2-Way Radio	1				
Uniden 2-Way Radio	1	2/3/2002	2000	\$460	\$460
Uniden 2-Way Radio	1	2/23/2002	2002	\$450	\$450
Uniden 2-Way Radio	1	9/3/2002	2002	\$450	\$450
Uniden 2-Way Radio	1	5/16/2002	2002	\$450	\$450
Motorola Maxar 50 Radio	2		1987	\$75	\$1,190
Motorola 2 Way Radio	1	8/4/2003	2003	\$450	\$450
Motorola 2-Way Radio	1	12/12/2001		\$335	\$335
Motorola 2-Way Radio	2	4/13/1998	1998	\$500	\$648
Motorola 2-Way Radio	1	1/20/1995		\$100	\$345
Relm 2-Way Radio	1	1/20/1995		\$100	\$345
Kenwood Radio	1		1989	\$75	\$395
Kenwood Radio	1	6/7/1993	1993	\$150	\$448
Work Benches	1				\$980
Battery Charger	4				\$3,920
Water Pump 3"	2			\$100	\$200
Not Listed	1	1/1/1996	1996	\$100	\$319
50-Ton Press	1		1976	\$150	\$1,200
Tool Boxes	1	1/11/1989	1989	\$150	\$799
Sthil Chain Saw	2			\$500	\$2,000
Sthil Chain Saw	2			\$125	\$500
Stihl Chain Saw	1	9/11/1991	1991	\$100	\$415
Sthil Chain Saw	1	9/9/1991	1991	\$100	\$415
Stihl Chain Saw	1	12/18/1997	1997	\$400	\$720
Sthil Chain Saw	1	1/28/1992	1992	\$150	\$414
Husqvarna Weed Eater	1	12/23/2002	2002	\$433	\$433
Chain Breaker	1	1/7/2003	2002	\$484	\$484
Bench Vise	1	7/14/2004	2003	\$229	\$229
Anvil & Stand	1		1965	\$75	\$250
Torque Multiplier	1	1/3/1978	1978	\$30	\$70
Bench Grinder	1	4/3/1978	1978	\$50	\$85
Drill Press	1	11/6/1978	1978	\$300	\$132
1/2" Air Impact Wrench	1	4/14/1996	1996	\$75	\$183
3/4" Air Impact Wrench	1	1/10/1983	1983	\$50	\$200
Portable Power Drill	1	12/21/1999	1999	\$50	\$160
Cut Off Saw	1	12/21/1999	1999	\$200	\$400
20-Ton Jack	1	10/23/1985	1985	\$50	\$176
20-Ton Air Jack	1	1/19/1989	1989	\$50	\$160
2 1/2 Ton Floor Jack	2			\$100	\$200
5-Ton Floor Jack	1	2/11/1998	1998	\$650	\$795
5 Ton Hydraulic Jack	1		1989	\$20	\$165
1 Ton Transmission Jack	1	5/10/1995	1995	\$100	\$425
10-Ton Proto Power	1	9/9/1992	1992	\$100	\$400
Portable Air Compressor	1	9/11/1990		\$100	\$200
IR Air Compressor	1	5/10/1995	1995	\$100	\$200
Stone Rake	1	9/9/1992	1992	\$100	\$495

Town of Candor Highway Department Asset List as of June 2010

ITEM	QTY	P. DATE	YEAR	VALUE	PRICE
Stone Spreaders	1	3/21/2003	2003	\$2,882	\$2,882
Not Listed	1		1986	\$200	\$500
Stone Spreaders	3			\$750	\$2,400
Fuel Pumps & Tanks					
Air Drill	2	6/1/1981	1981	\$500	\$2,590
Miller Welder				\$18,000	\$18,003
Lincoln Welder	1	6/12/1989	1989	\$50	\$123
Miller Welder Portable	1	10/14/1997	1997	\$1,300	\$1,600
Bolts & Nuts	1	6/8/1980	1980	\$100	\$711
Hand Tools	1	7/7/1980	1980	\$300	\$1,325
Filters				\$300	\$500
Parts for Equipment				\$1,000	\$2,000
Spare Tires & Rims				\$1,000	\$1,500
Oil & Grease				\$2,000	\$3,000
Plow & Cutting Edges				\$3,000	\$6,000
Fire Extinguishers				\$1,000	\$2,000
Log Chains & Binders				\$1,000	\$2,500
Air Hoses	20			\$200	\$600
14 Pc. Wrench Set				\$400	\$700
Torches & Gauges	5			\$75	\$150
Torque Wrench	1	2/8/1994	1994	\$20	\$35
Torque Scocket	2			\$150	\$300
Parts Washer	1	2/14/1998	1998	\$200	\$339
60" Ditching Bucket	1	9/22/1995	1995	\$50	\$93
36" Ditching Bucket	1	1/1/2006	2006	\$400	\$400
60" WAIN-ROY Bucket	1	9/13/1996	1996	\$1,500	\$2,816
H&H Exvactor Bucket	1	8/13/1996	1996	\$500	\$1,011
Pressure Washer	1	1/19/2007	2007	\$3,500	\$3,500
2" Water Pump	1	1/11/1999	1998	\$4,000	\$4,215
Welding Helmet	1	12/29/1999	1999	\$2,300	\$2,300
Haier Refrigerator	1	11/12/1996	1996	\$400	\$538
Oil Pump	1	10/14/1997	1997	\$100	\$275
Not Listed	1		2005	\$100	
Oil Pump	1	5/6/1994	1994	\$250	\$405
U-Joint Puller					
Flink Sander	1	12/10/1997	1997	\$250	\$298
Air-Flow Sander	1	8/12/1996	1997	\$150	\$198
GE Clock Radio	1	10/1/2001	2001	\$4,915	\$5,195
35MM Visiontel Camera	1	8/28/2002	2002	\$3,795	\$3,795
Mircowave Oven	1		1992	\$5	
Creepers	1		1991	\$5	
Concrete Vibrator	1	12/23/1999	1999	\$100	\$100
IBM ele. Typewriter	3			\$60	\$90
Sharp Fax	1	9/15/1985	1985	\$150	\$672
Sharp Calculator	1			\$50	\$250
Hewlett Packard Printer	1			\$100	\$100
Office Desks	1			\$100	\$50
Office Chairs	1	12/15/2000	2000	\$199	\$199
Sound Level Meter	2			\$100	\$100
File Cabinets	6			\$300	\$300

Town of Candor Highway Department Asset List as of June 2010

ITEM	QTY	P. DATE	YEAR	VALUE	PRICE
Pro Valve Air Sander	1			\$50	\$70
Wet-Dry Vac	4			\$400	\$400
MAC 1/2" Drive Air Impact	1	5/4/2001	2001	\$55	\$55
MAC 3/8" Drive Ratchet	1	10/30/2001	2001	\$160	\$160
NAPA 3.5 Ton Jack	1	10/15/2002	2002	\$270	\$270
Makita 4 1/2" Hand Grinder	1	4/7/2009	2009	\$89	\$89
Dell CPU #1	1	10/15/2002	2002	\$114	\$114
Dell Monitor #1	1	12/3/2002	2002	\$180	\$180
Dell Keyboard #1	1		2006		\$800
Dell CPU #2	1		2006	\$200	
Dell Monitor #2	1		2006		
Dell Keyboard #2	1		2007		\$800
Plasma Cutter Torch	1		2007	\$200	
Laser Marker & Stand	1		2007		
Remote Light	1		2008	\$3,800	\$3,800
Rechg Drop Lights	1		2008	\$300	\$300
Compaq Printer	1		2008	\$100	\$100
Dell Printer	2		2008	\$80	\$80
Not Listed	1		1999	\$99	\$99
Not Listed	1		2008	\$150	\$150
Total	199			\$1,513,025	\$1,915,952

Village DPW Department Asset List

Village of Candor Department of Public Works (DPW) Asset List as of June 2010

ID #	ITEM	P. DATE	PRICE
3	Gate Wrench Valve Key	03/20/00	\$49
6	10pc Standard Combo Wrench set and 1/2" drive 58 pc Standard/metric set	06/27/01	\$216
7	Mower Attachment for John Deere Tractor	08/01/01	\$2,646
8	John Deere 4700 Compact Tractor w / Canopy and Loader	08/01/01	\$22,720
9	Natural Gas Heater	11/20/02	\$600
10	Sander/Sander	12/30/02	\$3,500
11	Stihl FS 585	06/29/04	\$297
14	Magnetic Locator w/ case	06/13/06	\$550
15	Feed Pump 38 GPD 150 PSI	08/01/06	\$766
16	Shallow Well Pump Jet	08/22/06	\$207
17	Welding Curtain	08/23/06	\$114
18	Eye Wash	08/25/06	\$313
19	Milwauki 8" Variable Speed Grinder	08/25/06	\$129
22	Cell Phone w/Bluetooth Headset	07/31/08	\$230
24	Dump Truck Ford	08/30/01	\$24,437
27	LED Beacon: Pulse, 12-24 VDC, clear	08/13/08	\$210
29	Stihl FS86 Brush Cutter	08/03/94	\$480
1041	Steel Desk DPW		\$175
1054	STIHL 038 Super 18" chain saw	10/30/91	\$545
1067	Black and Decker 3/8 Drill		\$56
1069	GP Air Wrench		\$88
1072	Homelite Pump		\$270

Village of Candor Department of Public Works (DPW) Asset List as of June 2010

ID #	ITEM	P. DATE	PRICE
1075	Car Quest Powerpack 3000 Battery Charger		\$80
1093	SCAG 48" Lawn Mower	08/04/99	\$2,599
1094	Sulky, 2 wheel, for Scag 48' lawn mower	08/04/99	\$300
1098	Stihl Gas Weed Eater		\$479
1103	Welder, 120v	10/28/00	\$1,443
1104	Utility Trailer	01/18/01	\$528
1108	Brush cutter	06/07/01	\$340
1109	Pressure Washer	06/07/01	\$895
1110	3 x 21 Belt Sander	06/27/01	\$119
1111	Jig Saw Kit	06/27/01	\$99
1112	7 HP 240 volt Compressor	07/17/01	\$388
1115	Lawnmower	05/30/02	\$400
1116	Leak Detector W/Case	01/29/03	\$1,400
1118	45 gallon flammable storage cabinet	03/28/03	\$559
1122	8' Aluminum & Fiberglass Stepladder	10/01/03	\$90
1126	Magnetic Locator	10/29/04	\$795
1132	Dewalt 18 Volt Reciprocating Saw	03/08/06	\$199
1135	Toro 2 Master Commercial zero-turn moweer	08/08/07	\$6,654
1138	Sulky for Mower	08/23/07	\$300
1139	Chlorine Pocket Colorimeter II	08/22/07	\$352
1142	Roll Top Desk	05/01/08	\$100
1143	2001 Dodge Ram Pickup VIN 1B7HF16Z91S117935	08/13/08	\$5,500
1149	Leaf Blower	06/24/09	\$234
1150	2 Ton service jack	10/28/09	\$180
1151	JD TS 32 Snowblower		\$1,200
1152	York Rake		\$2,500
Total			\$86,331

Options Report for the Village and Town of Candor

November 15, 2010

Report to the Community by the Dissolution Study Committee

CGR Technical Consultant Team:
Charles Zettek Jr., Project Director
Jaime Saunders, Project Manager

1 South Washington Street
Suite 400
Rochester, NY 14614
585.325.6360

90 State Street
Suite 1436
Albany, NY 12207
518.432.9428

www.cgr.org

©Copyright CGR Inc. 2010 – All Rights Reserved

This document was prepared with funds provided by the New York State Department of State under the Local Government Efficiency Grant Program Contract No. T-098838



TABLE OF CONTENTS

Table of Contents.....	ii
Introduction.....	1
Process for Developing Options	1
Report Format	2
Definitions	3
Section One: Village Dissolution Options.....	4
How Local Tax Rates Are Applied.....	4
Current Tax Levies	4
Assumptions Used for Projections	5
New AIM: NYS Incentive When Two Local Governments Consolidate	5
Committee Recommended Changes for the Dissolution Plan	6
Tax Impact of Dissolution – With and Without New AIM Incentive	9
New Town Tax Levy	10
What Impact Would Dissolution Have on Taxes?	10
How Tax Rates are Calculated	10
Projected Impact on Current Tax Rates	11
Tax Impact Estimates for a Sample Property	12
Tax Impact Estimates for Specific Properties	13
Water District	14
The Candor Free Library	15
Current Village Property and Assets	16
Current Village Fund Balance	17
Codes and Ordinances.....	17
Fiscal Impact of the Cost of Dissolution	19
Section Two: Options Short of Full Consolidation of the Municipalities	19
DPW and Water Operations	19
Other Services	20
Opportunities for Functional Mergers Between the Village and the Town	20
Code Enforcement.....	20
Courts.....	21
APPENDIX A - New Town Budget Projections	22

INTRODUCTION

This report identifies and evaluates viable alternatives for delivering Village services through both potential shared service opportunities and in the event the Village of Candor dissolves.

The Village of Candor received a grant from the New York State Department of State under the Local Government Efficiency Grant (LGE) program to conduct this study.¹ As part of the LGE funding, the Village is required to develop a Dissolution Plan and identify shared service opportunities. The Village Board formed a Dissolution Study Committee (Committee) and charged the Committee with the development of a dissolution plan. The Dissolution Committee consists of the following members: Jerry Ahart, Bob Houck, Gwen Isham, Frank Musgrave, Fred Quinlan, and Teresa Twarz as Village members; and Butch Crowe and Steve Truesdail as Town members. Darlene Cobler, Town Supervisor and Steve Sparling, Village Mayor are both ad-hoc, non-voting members of the Committee. The Dissolution Study Committee was assisted by the Center for Governmental Research, Inc. (CGR), the study consultant, in developing this “Options Report and Dissolution Study.”

If the Village Board votes to do so, a referendum to dissolve the Village based upon the Dissolution Plan adopted by the Board will be put up for a vote on March 15, 2011. If voters approve dissolution, Village services will be provided by the Town, provided as a special district, or eliminated. If approved, dissolution would not take effect until December 31, 2012. If Village voters vote not to dissolve, this report provides committee recommendations of viable shared service alternatives for consideration between the Village and the Town going forward.

Process for Developing Options

The options outlined in this report were developed through a three step process. First, the Dissolution Study Committee (Committee), with the technical support of CGR, produced a “What Exists Report” which provided an overview of municipal services and financial information for both the Village and the Town.²

Second, the Committee reviewed a “Service Migration Worksheet,” developed by CGR, based on a summary of the findings from the “What Exists Report.” This worksheet outlined the current services provided by the Village and the Town that would be affected by the village dissolution

¹ Contract No. T-098838.

² The “What Exists Report” is available on the dissolution study website: www.cgr.org/candor.

or, alternatively, that have the potential for shared service opportunities if the Village government is not dissolved.

The Committee used the service migration worksheet to discuss and think through the following three questions for each service:

1. If the Village dissolved, does the Committee think that the service should be continued? (yes/no)
2. If yes, can the Town absorb the service and/or workload without additional resources? If not, what is a reasonable assumption of the additional resources required? These resources would be shifted from the Village to the Town upon the Village dissolving.
3. If the Village does not dissolve, are there opportunities for sharing services between the Village and the Town that could reduce costs and/or provide more effective services?

Based on the decisions from step two, CGR and the committee created fiscal impact models to determine the projected new tax levy and resulting change to the current Village and Town-Outside-Village (TOV) taxpayers.

Through this three-step process, the Committee discussed a series of possible options, made preliminary recommendations for dissolution and shared services, and developed projections of the fiscal impact of the options outlined in this report. The public is encouraged to provide comments and suggestions to improve this Options Report by attending an upcoming public presentation or Committee meeting, by submitting written comments to the Committee, or by using the comment form on the project website (www.cgr.org/candor).

Following approval of the Options Report and the public comment process, the Committee will draft a formal “Dissolution Plan,” which will once again be open for public review and input before becoming finalized.

Report Format

This Options Report documents the decisions made by the Committee into two separate sections to answer a series of related key questions.

Section One: Village Dissolution

If the Village government structure dissolved what would the New Town³

³ For the sake of this report, the term “New Town” refers to the Town government if the Village government dissolved.

look like, how would services be provided, what services may change or be eliminated, and what are the fiscal impacts on Village and TOV taxpayers?

Section Two: Options short of full consolidation of the municipalities

If the Village does not dissolve, are there shared services opportunities that should be explored?

Definitions

Some definitions are listed in Table 1 in order to provide a common understanding of key terms used throughout this report:

TABLE 1

Term	Definition
Tax Levy	The amount of money raised by a specific government through taxes. For local governments, this means property taxes.
Taxable Assessed Valuation (TAV)	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.
Tax Rate	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.
Town vs. Town-outside-Village (TOV)	The Town incorporates all properties (including the Village), while the TOV consists only of the property outside the Village.
AIM	New York State unrestricted aid, known as Aid and Incentives to Municipalities.
New AIM Incentive	Additional state AIM funding for consolidating governments (but not for shared services).
New Town	For the purposes of the report, distinguishes between the current Town (of TOV and Village) and the new combined entity if the Village dissolved.
Cost Savings	Money saved due to reducing expenses.
Cost Shift	Expenses remain, but who pays the expenses shifts.
Fund Balance	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.

SECTION ONE: VILLAGE DISSOLUTION OPTIONS

In order to estimate the fiscal impact of Village dissolution, the Committee used 2010 fiscal year budget information for the Town and Village, which is the best information available at the time of the study. Tables in this report are intended to show what taxes would be if the Village were to dissolve based upon service and cost changes recommended by the Committee. If the Village voters vote to dissolve the Village at the March 15, 2011 vote, the Village of Candor would continue operations and would not officially dissolve until December 31, 2012. Therefore, while these figures represent the best estimate of the fiscal impact of the Village dissolution, there is no guarantee what the actual tax rates will be in 2013 if the Village were dissolved because of the uncertainty inherent in trying to project future costs and revenues two years away.

How Local Tax Rates Are Applied

Residents in the Town of Candor are currently subject to different tax rates as a result of whether they live in the Village or in the Town-Outside-Village (TOV) and the corresponding services they receive. Village residents are taxed both a town wide tax for town wide services and a Village tax for services associated with the services and functions of Village government.

Residents who live outside of the Village (TOV or town-outside-village residents), pay the same town wide tax as Village residents and pay separate TOV taxes for services provided by the town outside of the Village (for example highway costs). Both Village and TOV residents are also subject to additional local taxes such as school, fire, county and recycling.

The dissolution study focuses on the tax impacts to the Village residents and Town residents living outside of the Village (TOV).

Current Tax Levies

The current tax levy (property tax) for the Village is \$145,275 and \$1,325,254 for the Town⁴—for a combined tax levy of \$1,470,529 including applied fund balance.⁵

⁴ The Town levy includes levies for all Town and TOV funds.

⁵ The Village 2010-11 budget applied \$20,000 fund balance and the Town 2010 budget applied \$256,000 in fund balance to reduce the overall tax levy.

Assumptions Used for Projections

The fiscal impacts presented in this report include the following assumptions:

- Fund balance is not applied in the projections because the future size of fund balances and how they would be used is subject to a high degree of uncertainty.
- New York State revenue sharing funds in the amount of \$36,501 are included to the Town overall revenue, though they are not shown in the 2010 budget. The \$36,501 figure is based on prior two years receipts. The Village New York State revenue is already included in 2010 budget figures.

New AIM: NYS Incentive When Two Local Governments Consolidate

Current state legislation provides a New AIM (Aid and Incentives to Municipalities) incentive, based on a prescribed formula of 15% of the combined property tax levy, when local governments consolidate. Both the Town and Village already receive base AIM funding respectively. If the Village dissolves, the Village effectively consolidates with the Town. Thus, the New Town would qualify for additional New AIM funding which, based on 2010 numbers, would be \$220,579 as shown in Table 2.

TABLE 2

Calculating New AIM Funding	
Village Levy	\$145,275
Town Levy	\$1,325,254
Combined Levy	\$1,470,529
"New AIM" Funding (15% of combined levy)	\$220,579

Notes: Figures from 2010 FY budgets and include applied fund balance.

Adding the new AIM of \$220,579 to the AIM currently received by each municipality (\$8,773 for the Village and \$36,501 for the Town) results in total AIM funding for the first year following dissolution of \$265,853. This is an annual funding stream, and current state legislation has this as an on-going annual appropriation. Thus, future increases are, under legislation now in effect, to be based upon the new AIM base of \$265,853, instead of the current AIM base of \$45,274.

Per the Committee's request and State grant funding requirements, the fiscal impacts for the options under dissolution will be presented with and without the "New AIM" incentive.

Committee Recommended Changes for the Dissolution Plan

Based on Committee recommendations, the community as a whole will see a projected savings of \$104,242 each year without including New AIM incentive funds. These savings are the result of Committee recommended changes described by major functional area or service in Table 3.

The estimated \$104,242 savings is a result of the service changes outlined in Table 3. The specific cost savings as a result of the service changes are shown in Table 4 which summarizes the changes to specific budget lines and are shown in more detail in the New Town budget projections included in Appendix A.

TABLE 3

Candor Dissolution Committee Recommended Changes	
Service	Change Summary
Clerk/Treasurer	Town will absorb current Village workload without additional staffing.
DPW Staff	Current FT DPW staff will become a Town employee.
DPW Services	Town will provide all the DPW services listed on Table 15 of "What Exists Report," with the exception of brush pick up and the annual junk day services which will be eliminated.
Water	Administrative services for the Water District will be handled by additional hours of the Town deputy clerks within the current level of expenses allocated in the Water Fund for administration. No additional resources needed. Qualified water district residents will be given preference for employment in the water district including those employed in the current Village Water Department.
Water Billing	The current agreement with the Candor School District will continue as an arrangement with the Water District. The Town will be billed for water usage at municipal properties. The library and cemetery will also be billed for water usage.
Police	Local police service will no longer be provided. Town wide police protection will be provided by the County Sheriff and State Police Department.
Fire	Siren expense to be picked up by the Fire District
Crossing Guard	Town will provide service and may enter into discussion with school district to cover this expense in the future.
Justice	Existing Town Justice will pick up Village workload. Town Court Clerk hours will be increased to reflect hours worked for the Village within current allocated expenses.
Code Enforcement	Town will absorb Village code function and reduce current Village code expenses by \$3500.
Lighting	Becomes Town wide expense.
Library	Town will maintain current Village library agreement for use of the facility. Library to pay Water District for use of water. Library Charter would need to be amended by the Library Board to redefine its service area and receive approval from the NYS Education Department Board of Regents.

TABLE 4

Summary of Projected Fiscal Changes by Budget Line		
Budget Item	Amount Change	Description
Board	-\$4,165	Eliminate Trustee positions and associated support costs.
Courts	-\$7,750	Eliminate Village Justice position.
Mayor	-\$5,205	Eliminate Mayor position and Village Clerk expense as secretary to the Mayor.
Clerk/Treasurer	-\$23,573	Eliminate Village Clerk and Treasurer positions; Assumes 50% reduction in supplies, trainings, and mailing expenses.
Law/General Govt	-\$5,740	Assumes 30% reduction in Village contracted legal counsel expenses.
Assessment	-\$150	Eliminate tax advertisement expense.
Elections	-\$320	Eliminate Village election expenses.
Central Data Processing/Mailing	-\$2,000	Eliminate software service, phone and internet at Village Hall.
Other Special Items	-\$10,765	Remove other government support/contingency funds.
Safety Inspections	-\$3,520	Eliminate Village Code Enforcement function.
Police/Public Safety	-\$24,287	Eliminate Village police service.
Fire	-\$200	Assumes Fire District will pick up electricity expense for fire siren.
DPW/Highway ¹	-\$780	Village DPW garage transferred to new Water District (\$3,000 annual expense). Current Village DPW staff as Full-Time Town employee will be eligible to receive \$300 clothing allowance and \$3,000 in lieu of benefits with 64% (\$1,920) allocated to Highway and 36% (\$1,110) applied to Water District. Savings: \$3,000 - \$2220 = \$780.
Refuse / Garbage	-\$1,478	Elimination of Junk Day tipping fees.
Employee Benefits	-\$15,403	Eliminate Village employee benefits (\$12,803); Eliminate unemployment and disability insurance (\$600); 50% reduction of Worker's Compensation expense (\$2,000).
Water Usage fees	\$1,094	Town responsible to compensate Water District for water usage at municipal properties.
TOTAL PROJECTED SAVINGS	-\$104,242	Sum of changes above.

¹ Includes \$1,920 increased health benefit and \$300 clothing allowance for Village DPW staff. Estimated impact on tax levy could range from \$1,920 (in lieu of health) to \$11,264 (full health) depending on staff elected benefits. Balance of expenses allocated to Water District.

² The total net savings if DPW staff elects full health benefit coverage would be \$94,898.

Tax Impact of Dissolution – With and Without New AIM Incentive

Dissolving the Village will result in one tax levy instead of three (Village, Town, TOV), and reduce the amount of overall tax dollars that need to be raised. The Committee, with CGR, developed projected savings from dissolution by using the 2010-11 Village budget and the 2010 Town budget, and the Committee's and CGR's understanding of current operations based upon interviews, the previous report and subsequent analysis. Savings are based upon taking into account any projected expense increases or reductions as a result of dissolution and any increases or decreases in revenues as a result of dissolution.

The sum of these changes resulted in projected annual net cost savings for the community of \$104,242 without the additional New AIM incentive and a projected annual net cost savings of \$324,822 with the New AIM incentive as outlined in Tables 5 and 6 below.

TABLE 5

CANDOR SUMMARY OF CHANGES: Without New AIM						
	Current			Post Dissolution		
	Village 2010-11	Town 2010	Current Combined	New Town	TOTAL NEW TOWN	Net Change
Appropriations	\$245,623	\$2,375,725	\$2,621,348	\$2,517,106	\$2,517,106	-\$104,242
Revenues	\$80,348	\$830,972	\$911,320	\$911,320	\$911,320	\$0
Net (levy)	\$165,275	\$1,544,753	\$1,710,028	\$1,605,786	\$1,605,786	-\$104,242

Notes: Fund balances not applied as revenues. Includes \$36,501 Town State Aid funding for FY2010.

TABLE 6

CANDOR SUMMARY OF CHANGES: With 100% New AIM						
	Current			Post Dissolution		
	Village 2010-11	Town 2010	Current Combined	New Town	TOTAL NEW TOWN	Net Change
Appropriations	\$245,623	\$2,375,725	\$2,621,348	\$2,517,106	\$2,517,106	-\$104,242
Revenues	\$80,348	\$830,972	\$911,320	\$1,131,899	\$1,131,899	\$220,579
Net (levy)	\$165,275	\$1,544,753	\$1,710,028	\$1,385,206	\$1,385,206	-\$324,822

Notes: Fund balances not applied as revenues. Includes \$36,501 Town State Aid funding for FY2010. Assumes all New AIM used to reduce the tax levy.

New Town Tax Levy

Based on current budgets, the post-dissolution tax levy for the year following dissolution, excluding fund balance, is projected to be \$1,605,786 without New AIM and \$1,385,206 with New AIM, a 6% and 19% reduction respectively, as shown in Table 7 below.

TABLE 7

Candor Post-Dissolution Tax Levy Calculation		% Change
Village and Town Combined Tax Levy	\$1,710,028	-6%
<i>Impact of Dissolution</i>	-\$104,242	
Post-Dissolution Levy (no New AIM)	\$1,605,786	-19%
<i>Impact of AIM Increase</i>	-\$220,579	
Post-Dissolution Levy (with New AIM)	\$1,385,206	

Note: Current Village and Town combined tax levy based on 2010 FY budgets. Does not include fund balance. Includes \$36,501 of current State Aid to the Town.

What Impact Would Dissolution Have on Taxes?

How Tax Rates are Calculated

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).

Currently the Village has a TAV of about \$2 million and the Town-outside- Village (TOV) has a TAV of \$16.6 million. It is important to note that the figures shown are the taxable assessed values, not true market values. The current equalization rates for the Village and Town vary slightly, but are approximately 8% for both.⁶ Future taxes will be levied on the combined town wide TAV of \$18.6 million, with actual numbers shown in Table 8.

⁶ 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). The municipality determines the AV while the MV is estimated by the state (Source: NYS Office of Real Property Services). What this means in practice is that a property with an estimated real market value of \$100,000 is assessed for \$8,000.

TABLE 8

Candor: Taxable Assessed Values - FY 2010		
	TAV	% of Town TAV
Village	\$1,974,385	11%
Town Outside Village (TOV)	\$16,642,100	89%
Town Total	\$18,616,485	100%

Projected Impact on Current Tax Rates

Currently, a Village taxpayer pays County, Town, Village, Recycling and Fire taxes.⁷ TOV residents pay County, Town, TOV,⁸ Recycling and Fire taxes. The total tax rate per \$1,000 of assessed value is currently \$277.95 for a Village taxpayer and \$219.11 for a TOV resident as shown in Table 9.

TABLE 9

Current Tax Rates per \$1,000 AV for a Village and TOV Taxpayer		
	Village	TOV
County	\$119.20	\$119.20
Townwide	\$58.77	\$58.77
TOV	n/a	\$14.31
Village	\$73.15	n/a
Recycle	\$4.97	\$4.97
Fire	\$21.86	\$21.86
TOTAL	\$277.95	\$219.11

Upon dissolution, the two municipalities become a single taxing entity, thus there would be no separately stated Village and TOV tax rates. The post-dissolution tax levy (without showing impact of New AIM) of \$1,605,786 would be spread out over the combined town wide TAV of \$18,616,485 to yield a new Town tax of \$86.26 per \$1,000 of assessed value.

Tax savings on a per capita basis for the entire Town is calculated by taking the \$104,242 projected savings from dissolution (Table 7) divided by the town wide population of 5,138⁹, for a total of \$20.29 per person per

⁷ Since school taxes are not impacted by Village dissolution, we do not address them in this report.

⁸ TOV taxes are for services provided to TOV residents, primarily for Town highway services.

⁹ 2008 estimated population from U.S. Census

year without New AIM and \$324,822 projected savings with New AIM divided by the town wide population for a per capita savings of \$63.22 per person per year.

Tax Impact Estimates for a Sample Property

The projected tax impact presented in Tables 10 and 11 below is based on using the average Village assessed value of \$6,600, which assumes an average market value of a home in the Village being \$82,500.

As shown in Table 10, without including the New AIM incentive, the reduction in spending reduces the Village taxpayer's tax rate by \$45.66 per \$1,000 of assessed value for a total tax bill reduction of \$301.38 (-35%), while the tax rate for the current TOV taxpayer increases by \$13.18 per \$1,000 assessed value for a total tax bill increase of \$86.96 (+18%).

TABLE 10

Candor Post-Dissolution <u>Local</u> Tax Rate Impact Without New AIM Incentive					
	Current per \$1,000	New per \$1,000	Change	Total Tax Bill Change (on \$6,600 assessed value)	% Change
Village	\$131.92	\$86.26	-\$45.66	-\$301.38	-35%
TOV	\$73.08	\$86.26	\$13.18	\$86.96	18%

Notes: Excludes County, Recycling and fire tax.

Taking into account the \$220,579 in New AIM incentive funding, the result is a further reduction of the town wide tax to \$74.41 per \$1,000 of assessed value. This additional incentive reduces the overall Village taxpayer's tax rate by \$57.51 per \$1,000 of assessed value for a total tax bill reduction of \$379.57 (-44%), while the tax rate for the current TOV taxpayer increases by \$1.33 per \$1,000 assessed value for a total tax bill increase of \$8.78 (+2%) as shown in Table 11.

TABLE 11

Candor Post-Dissolution Local Tax Rate Impact Applying 100% New AIM					
	Current per \$1,000	New per \$1,000	Change	Total Tax Bill Change (on \$6,600 assessed value)	% Change
Village	\$131.92	\$74.41	-\$57.51	-\$379.57	-44%
TOV	\$73.08	\$74.41	\$1.33	\$8.78	2%

Notes: Excludes County, Recycling and fire tax. Assumes all New AIM used to reduce the tax levy.

Tax Impact Estimates for Specific Properties

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 AIM) as shown in Table 12 below. Note: in both the Village and the Town, assessed value is approximately 8% of current estimated market value.

TABLE 12

Summary of Estimated Tax Rate Change, per \$1,000 Assessment		
	With out New AIM	With New AIM
Village	-\$45.66	-\$57.51
Town Outside Village (TOV)	\$13.18	\$1.33

Table 13 below provides a sample of potential tax impacts for a range of assessed valuations. For example, if the assessed valuation of a Village property is \$5,000, without New AIM, there would be a \$228.32 tax reduction and with New AIM, there would be a \$287.55 tax reduction.

TABLE 13

Tax Impact for a Range of Assessed Values					
Assessed Value (8% of Market Value)	Estimated Market Value	Estimated Total Tax Bill Change from Current			
		Village (without AIM)	Village (with AIM)	TOV (without AIM)	TOV (with AIM)
\$5,000	\$62,500	-\$228.32	-\$287.55	\$65.88	\$6.65
\$5,500	\$68,750	-\$251.15	-\$316.31	\$72.47	\$7.31
\$6,000	\$75,000	-\$273.98	-\$345.06	\$79.06	\$7.98
\$6,500	\$81,250	-\$296.82	-\$373.82	\$85.64	\$8.64
\$7,000	\$87,500	-\$319.65	-\$402.57	\$92.23	\$9.31
\$7,500	\$93,750	-\$342.48	-\$431.33	\$98.82	\$9.97
\$8,000	\$100,000	-\$365.31	-\$460.08	\$105.41	\$10.64
\$8,500	\$106,250	-\$388.14	-\$488.84	\$112.00	\$11.31
\$9,000	\$112,500	-\$410.98	-\$517.59	\$118.58	\$11.97
\$9,500	\$118,750	-\$433.81	-\$546.35	\$125.17	\$12.64
\$10,000	\$125,000	-\$456.64	-\$575.10	\$131.76	\$13.30
\$10,500	\$131,250	-\$479.47	-\$603.86	\$138.35	\$13.97
\$11,000	\$137,500	-\$502.30	-\$632.61	\$144.94	\$14.63
\$11,500	\$143,750	-\$525.13	-\$661.37	\$151.53	\$15.30
\$12,000	\$150,000	-\$547.97	-\$690.12	\$158.11	\$15.96
\$12,500	\$156,250	-\$570.80	-\$718.88	\$164.70	\$16.63

Notes: Assumes rate change per \$1,000 assessed value outlined in Tables 10 and 11.

Water District

If the Village were to dissolve, the Committee recommends the New Town establishes a Water District to include all current water users, almost all of whom are in the area of the former Village. The Water District would be managed by the Town Board and operated by the Town through a separate Water District Fund.

The Committee recommends the Water District receive payments for the use of water by: all municipal properties (estimated expense of \$1,094), the library (\$284), and the cemetery (\$284). The Water District would assume the current arrangement with the Candor School District for unbilled water as part of an exchange for the water department's prior use of water and electric.

In addition, the current Village water operator, as a Town employee would be eligible for additional monetary compensation in lieu of health benefits

with 36% of the expenses allocated to the Water District (\$1,110) and the balance allocated to the Highway Department.¹⁰

The current DPW garage and associated maintenance expenses would be transferred to the new Water District for an estimated annual expense of \$3,000.

The impact of these changes results in a 3% increase in expenses and a 1% increase in revenues, or a net of \$2,448 in new expenses (equal to a 1.6% increase in net expenses) to be covered by rate payers in future years, as shown in Table 14.

TABLE 14

Candor - Post-Dissolution Water District Summary			
	Current Water Fund	New Water District	% Change
Expenses	\$146,250	\$150,360	3%
Revenues	\$146,250	\$147,912	1%
Net	\$0	-\$2,448	

The Candor Free Library

The Candor Free Library is currently chartered to serve the area within the Village of Candor. If the Village dissolves, the Library will need to submit a proposal to redefine its service area to the New York State Board of Regents. The Committee understands, through discussions with the New York State Department of Education, that the Library may request that the NYS Board of Regents recognize its service area as the area within the boundaries of the former village in addition to other service area options. Should Village residents vote to dissolve the Village, the Library Board anticipates adequate time to review options, prepare a cost effective plan and secure approval from the Board of Regents. Whether or not there would be additional costs to Library taxpayers as a result of Village dissolution cannot be determined at this time since it depends upon how the library board chooses to re-charter. If the boundaries remain unchanged, Village dissolution is expected to have little to no cost impact on the Library. If the boundaries have to be expanded, the Library may be required to operate for more hours, which could potentially increase costs.

¹⁰ This represents the low range of the possible health benefit expense impact. If DPW staff elects full health coverage the \$17,600 total expense would be allocated 36% (\$6,336) to the Water District and 64% (\$11,264) to Highway.

The Town will maintain the current Village Library agreement for use of its facility space. The Library will be responsible to pay the newly formed Water District for use of water (estimated \$284 annually).

Current Village Property and Assets

As part of the Dissolution Plan, the Committee must make a recommendation on the disposition of Village property and non-property assets. Table 15 presents the Committee's recommendations for each Village-owned parcel to be: a) transferred to the Town; b) transferred to the Water District; or c) designated as "surplus." In the event a parcel is determined to be surplus, the Village Board will determine if it will sell the asset before dissolution or, in the absence of selling the property, ownership will be transferred to the Town.

TABLE 15

Recommendations for Village Owned Property			
Property Name/Use	Street Name	Total Assessed Value	Recommendation
Vacant Lot by Lower Bridge	Main Street	\$400	Surplus
Water Well	Logan Hill Road	\$10,900	Town
Old Reservoir Property	Reservoir Hill Road	\$1,100	Surplus
Old Railroad Property	Smith Street	\$300	Surplus
DPW Garage	8 Rich Street	\$3,400	Water District
Old Railroad Property	Stowell Avenue	\$250	Surplus
Village Hall and Library	138 Main Street	\$20,800	Town
Hull Park	Main Street	\$500	Town
Barn on Lot	1 Water Street	\$3,600	Town
Old Well Site	Delray Avenue	\$400	Surplus
Moyer Park	Academy Street	\$300	Town
Athletic Field	40 Spencer Road	\$4,000	Town with portion of land for the pump station allocated to the Water District
	Total Assessed Value	\$45,950	

Non-property Village assets would be transferred to the Town. For those Village non-property assets that are currently shared between DPW and Water, the Town will need to determine how to allocate those assets between the Town and the new Water District.

Current Village Fund Balance

The Village had a total General Fund balance of \$131,382 and a Capital Fund Balance of \$19,021 as of May 31, 2010. The Water Fund balance was \$76,730.

As part of the dissolution process, the Village must determine how it will apply the current fund balances. If Village voters vote to dissolve the Village, the Committee recommends the Village Board uses the remaining fund balance and any revenue obtained from the sales of assets to benefit Village tax-payers before the Village dissolves on December 31, 2012. The Committee further recommends any remaining fund balance that is transferred to the Town upon dissolution of the Village be applied as a town wide tax stabilization fund.

Codes and Ordinances

The Committee has reviewed Village and Town local codes and ordinances and determined that, while there are some laws that are unique to each, the majority of the codes are generally not in conflict with each other. In the event the Village is dissolved, current Village laws will be enforced for a minimum of two full years after dissolution. If the voters elect to dissolve the Village, during the transition period between March 16, 2011 and December 31, 2012 the Town and Village will work towards unifying the laws into one combined code book.

The following list reflects differences identified by the Committee between the Village and the Town, whereby the two municipalities differ or the Town currently does not address the specific issue. The Committee recommends, in the event the Village is dissolved, that the Town establishes codes and ordinances for the area within the former Village boundary that keeps the intent of the current Village codes and ordinances, or, alternatively, that the Town create a unified code across the Town to reflect, at minimum, the standards currently stated in Village code.

In accordance with the recommendations described above, the following Codes and Ordinances will be established by the Town for the specified area within the former Village boundaries:

1. The Village has several laws related to the water service: a) Change in Water Department Billing Cycle (Local Law #2 of 2008); b) Establishment of Capital Fees (Local Law #3 of 2008);

- c) Establishment of Water Rates (Local Law #4 of 2008; d) Establishment of Residential and Non-Residential Water Rate Classes (Local Law #1 of 2008); and e) Penalties for Violations Committed Against Provisions of the Village of Candor Water Department Regulations (Local Law #1 of 2006).
2. The Village prohibits grass exceeding 18 inches, growth of noxious weeds (poison ivy, ragweed, etc.), and requires property owners to ensure sidewalks are not obstructed by trees or shrubbery by trimming them to 10 feet from the ground. (Local Law #2 1991).
 3. The Village prohibits public storage of any unregistered or inoperable vehicles in public view (Local Law#3 of 2004). The Town of Candor permits the public storage of one unregistered vehicle (whole in appearance) (Local law #1 of 1997). Both the Town and the Village allow the public storage of more than one unregistered vehicle if the owner purchases a permit and the vehicle meets certain conditions.
 4. The Village requires property owners to maintain sidewalks adjacent to their lots, including repair and snow removal (Local Law #1 of 1997).
 5. The Village prohibits dogs to run at large unless restrained by an adequate leash or accompanied by its owner or responsible person (Local Law#2 of 2004). The Village further outlines acceptable behavior and regulations for owning a dog.
 6. Use of All Terrain Vehicles (ATVs) within the boundaries of the former Village will be prohibited. The Town authorizes ATVs to legally travel on all Town of Candor roads for the express purpose of going from one trail to another trail, within certain hours, provided the operator is licensed, the ATV is well-maintained, and the vehicle is not operated above 25 MPH and complies with all traffic laws (Local Law #2 of 2004).
 7. The Village prohibits parking in designated locations and times of the year (Local Law #5 of 2008).
 8. The Village prohibits the running of domestic fowl (Local Law # #1 of 2004).
 9. The Village prohibits Level II and Level III sex offenders from living within 1,000 feet of churches, schools, playgrounds, cemetery, or playgrounds (Local Law #1 of 2006).

10. The Village has established a method of enforcement and collection in the event a property-owner fails to maintain the property in compliance with general, special, local law or ordinance or order of the Village Code Enforcement officer (Local Law #3 of 2009).

Fiscal Impact of the Cost of Dissolution

While it is not possible to accurately project the costs associated with the process of dissolving the Village of Candor, the primary costs are anticipated to be legal fees, accountant costs for the transition and audit, and potential unemployment expenses for eligible Village employees not hired by the Town. For Candor, this would include any changes to existing contracts that the Town would become responsible for, setting up the town water district and making any revisions to town ordinances as described in the dissolution plan. Other communities have estimated costs up to \$50,000 primarily to implement the transactions and requirements outlined in the final dissolution plan. However, actual dissolution costs incurred by the four villages where dissolution was approved in 2010 will not be available until 2012. Costs associated with the dissolution process are one-time expenses and may be paid from the Village's current general fund balance during the transition. Therefore, these costs are not included in the tax-impact projections presented in Tables 10 – 13.

SECTION TWO: OPTIONS SHORT OF FULL CONSOLIDATION OF THE MUNICIPALITIES

The Committee reviewed all functional areas for shared service opportunities, including DPW and Water operations as outlined below. The Committee has identified two opportunities for functional mergers between the Town and Village that would result in efficiency savings if the Village does not dissolve: Code Enforcement and Court.

DPW and Water Operations

The Village DPW department is currently staffed with 1 full-time employee who splits his services 64% to DPW and the remaining 36% to the Village water department. The actual percentage of time spent between DPW and water services will vary throughout the year depending on the needs and demands of the particular service (e.g., water breaks needing immediate attention or seasonal DPW tasks requiring more hours in a given week). The current Village DPW/water department staffing allows for ongoing flexibility in allocating time required for providing the

variable services of these two complementary but distinct functions throughout the year.

Sharing or consolidating facility space was not considered a viable option. The current Town Highway facility is at capacity, while the Village DPW garage would not accommodate the facility needs of the Town. The Village completed renovations of its current facility in 2003 and does not have an immediate need to invest in an alternate or new joint location.

Considering the above, the Committee concluded that there did not appear to be worthwhile efficiency savings from combining DPW, Highway or Water Operations.

Other Services

The Committee also discussed services provided by the Village such as local police, brush pick up, and junk day and concluded that if Village residents vote not to dissolve it will be, at least in part, because they value these services and wish to retain them.

Opportunities for Functional Mergers Between the Village and the Town

If the Village does not dissolve, the Committee believes efficiency savings could be achieved through the functional mergers of two areas: Code Enforcement and Courts.

Code Enforcement

Code enforcement expenditures for the Village are \$4,085 for a part-time Code Enforcement Officer and associated benefits. Last year the Village issued 18 permits and conducted periodic fire and safety inspections on approximately 6 buildings and other places of assembly in the Village. The Town issued 117 permits and conducted approximately 10 Fire and safety inspections. The Committee recommends the Code Enforcement function becomes a town wide service provided by the current full-time Town CEO. Estimated annual savings of consolidating the code function is \$3,500.¹¹

¹¹ Town estimates using the balance of Village current code expenditures to off-set a potential increase in staff resources needed during the year for the additional work load.

Courts

The Village FY2010 budget includes \$12,840 for judicial services and the Town expense is \$24,230.¹² The Village Court opened an average of 360 cases over the past three years, while the Town opened an average of 1,100 cases annually. Both the Village and Town courts share space and the same court clerk, leaving limited opportunities for additional shared services and savings.

The Committee recommends the two courts merge, eliminating the Village Court function. This would result in the elimination of the Village Justice position. Remaining Village expenses and revenues associated with the Village court will be transferred to the Town as a town wide service. Estimated annual savings of consolidating the court function is \$7,750.

¹² Includes salary of Court Clerk and Justice, plus equipment and supplies.

APPENDIX A - NEW TOWN BUDGET PROJECTIONS

CANDOR OPTIONS ANALYSIS

Options Report Appendix A - 11/15/10

Account Code	Description	2010 Town Adopted	2010-11 Village Budget	% of Current Village Budget	Working Assumptions as of 9/20/10	Net Fiscal Impact of Assumption	Balance of Combined Entities After Assumptions (New Town)
Estimated Appropriations							
BOARD							
A1010.1	Personal Services	\$13,000	\$3,940		Remove	-\$3,940	\$13,000
A1010.4	Contractual Expense	\$4,270	\$225		Remove	-\$225	\$4,270
	TOTAL BOARD	\$17,270	\$4,165	1.7%		-\$4,165	\$17,270
COURTS							
A1110.1	Personal Services	\$21,230	\$6,000	2.4%	Town absorbs workload with 1 Justice.	-\$6,000	\$21,230
A1110.11	Court Clerk	\$0	\$3,040	1.2%	Carry over	\$0	\$3,040
A1110.2	Equip. & Capital Outlay	\$0	\$300	0.1%	Carry over	\$0	\$300
A1110.4	Contractual Expense	\$3,000	\$3,500	1.4%	Assume reduction of 50% - covers software service contract, law books, conf., supplies.	-\$1,750	\$4,750
	TOTAL COURTS	\$24,230	\$12,840	5.2%		-\$7,750	\$29,320
MAYOR							
A1210.1	Personal Services	\$0	\$2,655	1.1%	Remove	-\$2,655	\$0
A1210.11	Secretarial Personal Svcs.	\$0	\$1,800	0.7%	Remove	-\$1,800	\$0
A1210.4	Contractual Expense	\$0	\$750	0.3%	Remove	-\$750	\$0
	TOTAL MAYOR	\$0	\$5,205	2.1%		-\$5,205	\$0
SUPERVISOR							
A1220.1	Supervisor Staff P.S.	\$13,000	\$0	0.0%	No change	0	\$13,000
A1220.1	Supervisor, Deputy P.S.	\$1,000	\$0	0.0%	No change	0	\$1,000
A1220.1	Supervisor/Bookkeeper	\$9,600	\$0	0.0%	No change	0	\$9,600
A1220.1	Deputy Bookkeeper P.S.	\$1,200	\$0	0.0%	No change	0	\$1,200
A1220.4	Supervisor C.E.	\$3,600	\$0	0.0%	No change	0	\$3,600
	TOTAL SUPERVISOR	\$28,400	\$0	0.0%		0	\$28,400
CLERK / GENERAL GOVERNMENT SUPPORT							
A1325.1	Personal Services	\$0	\$19,473	7.9%	Remove - Town absorbs workload with no additional staff resources.	-\$19,473	\$0
A1325.11	Person Svcs Helper	\$0	\$1,000	0.4%	Remove - Town absorbs workload with no additional resources.	-\$1,000	\$0
A1325.2	Equip. & Capital Outlay	\$0	\$750	0.3%	Remove - Town absorbs workload with no additional resources.	-\$750	\$0
A1325.4	Contractual Expense	\$0	\$4,700	1.9%	Reduce by 50% - legal notices, supplies, training, mailings	-\$2,350	\$2,350
A1410.1	Clerk P.S.	\$23,500	\$0	0.0%	Carry over	0	\$23,500
A1410.1	Clerk/Deputies	\$5,000	\$0	0.0%	Carry over	0	\$5,000
A1410.4	Clerk C.E.	\$5,500	\$0	0.0%	Carry over	0	\$5,500
A1340.1	Budget P.S.	\$1,000	\$0	0.0%	Carry over	0	\$1,000
	TOTAL CLERK / GEN GOV SUPPORT	\$35,000	\$25,923	10.6%		-\$23,573	\$37,350

CANDOR OPTIONS ANALYSIS

Options Report Appendix A - 11/15/10

Account Code	Description	2010 Town Adopted	2010-11 Village Budget	% of Current Village Budget	Working Assumptions as of 9/20/10	Net Fiscal Impact of Assumption	Balance of Combined Entities After Assumptions (New Town)
LAW / GENERAL GOV SUPPORT							
A1420.1	Personal Services	\$7,200	\$5,700	2.3%	Slight reduction (~30%) - legal counsel to the New Town vs. two separate entities.	-\$3,990	\$8,910
A1420.4	Contractual Expense	\$10,000	\$2,500	1.0%	Slight reduction (~30%) - legal counsel to the New Town vs. two separate entities.	-\$1,750.0	\$10,750
TOTAL LAW / GENERAL GOV		\$17,200	\$8,200	3.3%		-\$5,740	\$19,660
ASSESSMENT / GENERAL GOVERNMENT SUPPORT							
A1355.1	Assessor P.S.	\$19,500	\$0	0.0%	No change	0	\$19,500
A1355.4	Assessor C.E.	\$2,750	\$0	0.0%	No change	0	\$2,750
A1362.4	Tax Advertisement - Contractual Expense	\$0	\$150	0.1%	Remove	-\$150	\$0
TOTAL ASSESSMENT / GEN GOV TOTAL		\$22,250	\$150	0.1%		-150	\$22,250
ELECTIONS							
A1450.4	Contractual Expense	\$0	\$320	0.1%	Remove	-\$320	\$0
TOTAL ELECTIONS		\$0	\$320	0.1%		-\$320	\$0
BUILDINGS							
A1620.1	Buildings P.S.	\$8,000	\$0	0.0%	No change	0	\$8,000
A1620.2	Equip & Capital Outlay	\$6,000	\$250	0.1%	Carry over	0	\$6,250
A1620.4	Contractual Expense	\$28,000	\$4,000	1.6%	Carry over	0	\$32,000
A1620.4A	Building/Roof	\$0	\$7,000	2.8%	Carry over	0	\$7,000
TOTAL BUILDINGS		\$42,000	\$11,250	4.6%		0	\$53,250
CENTRAL DATA PROCESSING AND MAILING							
A1680.4	Contractual Expense	\$0	\$2,000	0.8%	Remove - software service, phone and internet	-\$2,000	\$0
A1670.4	Central Mailing/Printing C.E.	\$7,750	\$0	0.0%	No change	0	\$7,750
A1680.2	Equip. & Capital Outlay	\$0	\$0	0.0%	No change	0	\$0
F1680.2	Equip. & Capital Outlay	\$0	\$0	0.0%	No change	0	\$0
TOTAL CENTRAL DATA PROCESSING		\$7,750	\$2,000	0.8%		-\$2,000	\$7,750
SPECIAL ITEMS / GENERAL GOVERNMENT SUPPORT							
A1440.1	Engineer P.S.	\$4,250	\$0	0.0%	No change	0	\$4,250
A1910.4	Unallocated Insurance - Contractual Exp.	\$35,000	\$6,000	2.4%	Carry over	0	\$41,000
A1920.4	Municipal Assoc. Dues	\$1,000	\$0	0.0%	No change	0	\$1,000
A1940.4	Purchase of Land C.E.	\$60,000	\$0	0.0%	No change	0	\$60,000
A1950.4	Taxes Paid County	\$1,000	\$0	0.0%	No change	0	\$1,000
A1989.4	Other Gov't Support	\$0	\$35	0.0%	Remove	-35	\$0
A1990.4	Contingent - Contractual Expense	\$5,000	\$10,730	4.4%	Remove	-\$10,730	\$5,000
TOTAL SPECIAL ITEMS		\$106,250	\$16,765	6.8%		-\$10,765	\$112,250

CANDOR OPTIONS ANALYSIS

Options Report Appendix A - 11/15/10

Account Code	Description	2010 Town Adopted	2010-11 Village Budget	% of Current Village Budget	Working Assumptions as of 9/20/10	Net Fiscal Impact of Assumption	Balance of Combined Entities After Assumptions (New Town)
SAFETY INSPECTIONS							
B3010.1	Code Enforcement P.S.	\$31,275	\$0	0.0%	No change	0	\$31,275
B3010.2	Code Enforcement Equip.	\$0	\$0	0.0%	No change	0	\$0
B3010.4	Code Enforcement C.E.	\$1,000	\$0	0.0%	No change	0	\$1,000
A3620.1	Personal Services	\$0	\$3,790	1.5%	Reduce - Town absorbs workload and reduces expenses by \$3,500.	-\$3,500	\$290
A3620.4	Contractual Expense	\$0	\$20	0.0%	Remove - Town absorbs	-\$20	\$0
A3989.4	Safety Inspections C.E.	\$500	\$0	0.0%	No change	0	\$500
	TOTAL SAFETY INSPECTIONS	\$32,775	\$3,810	1.6%		-\$3,520	\$33,065
PUBLIC SAFETY / POLICE							
A3120.1	Personal Services	\$0	\$20,787	8.5%	Remove	-\$20,787	\$0
A3120.4	Contractual Expense	\$100	\$3,500	1.4%	Remove	-\$3,500	\$100
B3120.4	Constable C.E.	\$100	\$0	0.0%	No change	0	\$100
A3310.2	Traffic Control	\$1,700	\$0	0.0%	No change	0	\$1,700
	TOTAL PUBLIC SAFETY / POLICE	\$1,900	\$24,287	9.9%		-\$24,287	\$1,900
FIRE DISTRICT							
A3412.4	Contractual Expense	\$0	\$200	0.1%	Remove - Fire District to pick-up	-200	\$0
	TOTAL FIRE DISTRICT	\$0	\$200	0.1%		-200	\$0
ANIMAL CONTROL							
A3510.1	Control of Dogs/ Enum.	\$9,100	\$0	0.0%	No change	0	\$9,100
A3510.4	Control of Dogs C.E.	\$2,000	\$0	0.0%	No change	0	\$2,000
	TOTAL ANIMAL CONTROL	\$11,100	\$0	0.0%		0	\$11,100
REGISTRAR							
A4020.4	Registrar C.E.	\$2,000	\$0	0.0%	No change	0	\$2,000
	TOTAL REGISTRAR	\$2,000	\$0	0.0%		0	\$2,000

CANDOR OPTIONS ANALYSIS

Options Report Appendix A - 11/15/10

Account Code	Description	2010 Town Adopted	2010-11 Village Budget	% of Current Village Budget	Working Assumptions as of 9/20/10	Net Fiscal Impact of Assumption	Balance of Combined Entities After Assumptions (New Town)
HIGHWAY ADMINISTRATION / TRANSPORTATION							
A5010.1	Personal Services	\$45,500	\$25,558	10.4%	Current Village DPW staff as FT Town employee will be eligible to receive \$3,000 in lieu of benefits as follows: 64% of expense applied to Highway and 36% applied to newly created Water District. Also eligible for \$300 clothing allowance.	\$2,220	\$73,278
A5010.4	Highway Supt. C.E.	\$3,000	\$0	0.0%	No change	0	\$3,000
DB5110.1	General Repairs P.S.	\$240,000	\$0	0.0%	No change	0	\$240,000
A5110.2	Equip & Capital Outlay	\$0	\$2,500	1.0%	Carry over	0	\$2,500
A5110.4	Contractual Expense	\$0	\$25,000	10.2%	Carry over	0	\$25,000
A5110.4A	CHIPS	\$0	\$4,500	1.8%	Carry over	0	\$4,500
DB5110.4	General Repairs C.E.	\$265,000	\$0	0.0%	No change	0	\$265,000
DB5112.2	Chips	\$246,000	\$0	0.0%	No change	0	\$246,000
DA5120.1	Bridges P.S.	\$30,000	\$0	0.0%	No change	0	\$30,000
DA5120.4	Bridges C.E.	\$12,000	\$0	0.0%	No change	0	\$12,000
DA5130.1	Machinery P.S.	\$15,000	\$0	0.0%	No change	0	\$15,000
DA5130.2	Machinery Purchases	\$205,000	\$0	0.0%	No change	0	\$205,000
DA5130.4	Machinery C.E.	\$110,000	\$0	0.0%	No change	0	\$110,000
A5132.2	Garage/ Equipment	\$1,500	\$0	0.0%	No change	0	\$1,500
A5132.4	Garage C.E.	\$36,000	\$0	0.0%	No change	0	\$36,000
A1640.2	Central Garage - equip. & capital outlay	\$0	\$500	0.2%	Remove to Water District	-500	\$0
A1640.4	Contractual Expense	\$0	\$2,500	1.0%	Remove to Water District	-\$2,500	\$0
TOTAL HIGHWAY /TRANS.		\$1,209,000	\$60,558	24.7%		-\$780	\$1,268,778
SNOW REMOVAL							
A5142.1	Personal Services	\$0	\$2,500	1.0%	Carry over	0	\$2,500
DA5142.1	Snow Removal P.S.	\$180,000	\$0	0.0%	No change	0	\$180,000
A5142.2	Equip. & Capital Outlay	\$0	\$1,000	0.4%	Carry over	0	\$1,000
A5142.4	Contractual Expense	\$0	\$7,000	2.8%	Carry over	0	\$7,000
DA5142.4	Snow Removal C.E.	\$175,000	\$0	0.0%	No change	0	\$175,000
TOTAL SNOW REMOVAL		\$355,000	\$10,500	4.3%		0	\$365,500
STREET LIGHTING							
A5182.4	Contractual Expense	\$1,800	\$13,000	5.3%	Becomes town wide expense	\$0	\$14,800
TOTAL STREET LIGHTING		\$1,800	\$13,000	5.3%		0	\$14,800
SIDEWALKS							
A5410.4	Contractual Expense	\$0	\$500	0.2%	Carry over	0	\$500
TOTAL SIDEWALKS		\$0	\$500	0.2%		0	\$500

CANDOR OPTIONS ANALYSIS

Options Report Appendix A - 11/15/10

Account Code	Description	2010 Town Adopted	2010-11 Village Budget	% of Current Village Budget	Working Assumptions as of 9/20/10	Net Fiscal Impact of Assumption	Balance of Combined Entities After Assumptions (New Town)
HOME AND COMMUNITY SERVICE							
A6510.4	Veterans Services C.E.	\$700	\$0	0.0%	No change	0	\$700
A7110.1	Parks Personnel Service	\$200	\$3,500	1.4%	Carry over	0	\$3,700
A7110.2	Equip. & Capital Outlay	\$0	\$350	0.1%	Carry over	0	\$350
A7110.4	Contractual Expense	\$200	\$4,000	1.6%	Carry over	0	\$4,200
B7310.4	Youth Program C.E.	\$7,022	\$0	0.0%	No change	0	\$7,022
	TOTAL HOME & COMMUNITY SERV.	\$8,122	\$7,850	3.2%		0	\$15,972
LIBRARY							
A7410.4	Contractual Expense	\$0	\$2,500	1.0%	Carry over	0	\$2,500
B7410.4	Library C.E.	\$6,000	\$0	0.0%	No change	0	\$6,000
	TOTAL LIBRARY	\$6,000	\$2,500	1.0%		0	\$8,500
HISTORIAN							
A7510.4	Historical Society	\$2,000	\$0	0.0%	No change	0	\$2,000
A7520.4	Historical Property C.E.	\$1,000	\$0	0.0%	No change	0	\$1,000
	TOTAL HISTORIAN	\$3,000	\$0	0.0%		0	\$3,000
CELEBRATIONS							
A7550.4	Celebrations	\$600	\$0	0.0%	No change	0	\$600
	TOTAL CELEBRATIONS	\$600	\$0	0.0%		0	\$600
PLANNING							
B8020.1	Planning P.S.	\$7,800	\$0	0.0%	No change	0	\$7,800
A8020.4	REAP	\$1,064	\$0	0.0%	No change	0	\$1,064
B8020.4	Planning C.E.	\$2,500	\$0	0.0%	No change	0	\$2,500
A8042.4	Safety C.E.	\$650	\$0	0.0%	No change	0	\$650
	TOTAL PLANNING	\$12,014	\$0	0.0%		0	\$12,014
REFUSE/GARBAGE							
A8160.4	Contractual Expense	\$500	\$3,500	1.4%	Reduce by \$1,478 - discontinuing annual junk day tipping fees	-\$1,478	\$2,522
	TOTAL REFUSE/GARBAGE	\$500	\$3,500	1.4%		-\$1,478	\$2,522
COMMUNITY ENVIRONMENT							
A8510.4	Beautification - Contractual Expense	\$0	\$3,500	1.4%	Carry over	0	\$3,500
A8666.4	Clearance Demolition	\$0	\$0	0.0%	No change	0	\$0
	TOTAL COMMUNITY ENVIRONMENT	\$0	\$3,500	1.4%		0	\$3,500
CEMETERIES							
A8810.1	Cemeteries P.S.	\$3,500	\$0	0.0%	No change	0	\$3,500
A8810.4	Cemeteries C.E.	\$1,500	\$0	0.0%	No change	0	\$1,500
	TOTAL CEMETERIES	\$5,000	\$0	0.0%		0	\$5,000

CANDOR OPTIONS ANALYSIS

Options Report Appendix A - 11/15/10

Account Code	Description	2010 Town Adopted	2010-11 Village Budget	% of Current Village Budget	Working Assumptions as of 9/20/10	Net Fiscal Impact of Assumption	Balance of Combined Entities After Assumptions (New Town)
EMPLOYEE BENEFITS							
A9010.8	State Retirement	\$5,275	\$4,600	1.9%	Remove \$326.40 for board, mayor, and mayor secretary; remove \$998.39 for Village Clerk and Deputy Clerk.	-\$1,325	\$8,550
B9010.8	State Retirement	\$1,860	\$0	0.0%	No change	0	\$1,860
DA9010.8	State Retirement	\$14,275	\$0	0.0%	No change	0	\$14,275
DB9010.8	State Retirement	\$14,275	\$0	0.0%	No change	0	\$14,275
A9015.8	Police Retirement	\$0	\$2,200	0.9%	Remove	-\$2,200	\$0
A9030.8	Social Security	\$15,000	\$7,200	2.9%	Remove \$1,378 for police; remove \$778.76 for board, mayor, and mayor secretary; remove \$2,121.93 Clerk, Deputy Clerk, CEO, Justice.	-\$4,279	\$17,921
B9030.8	Social Security	\$3,000	\$0	0.0%	No change	0	\$3,000
DA9030.8	Social Security	\$17,500	\$0	0.0%	No change	0	\$17,500
DB9030.8	Social Security	\$18,500	\$0	0.0%	No change	0	\$18,500
A9040.8	Workers Comp.	\$26,239	\$4,000	1.6%	Estimate 50% reduction as part of the Town coverage	-\$2,000	\$28,239
A9050.8	Unemployment	\$0	\$400	0.2%	Remove - covered through the Town	-\$400	\$0
A9055.8	Disability Insurance	\$0	\$200	0.1%	Remove - covered through the Town	-\$200	\$0
DA9055.8	Disability Insurance	\$300	\$0	0.0%	No change	0	\$300
DB9055.8	Disability Insurance	\$300	\$0	0.0%	No change	0	\$300
A9060.8	Health Insurance	\$150,000	\$5,000	2.0%	Remove - positions not transferred to the Town.	-\$5,000	\$150,000
B9060.8	Health & Dental Insurance	\$17,640	\$0	0.0%	No change	0	\$17,640
DA 9060.8	Health & Dental Insurance	\$71,200	\$0	0.0%	No change	0	\$71,200
DB9060.8	Health & Dental Insurance	\$71,200	\$0	0.0%	No change	0	\$71,200
	TOTAL EMPLOYEE BENEFITS	\$426,564	\$23,600	9.6%		-\$15,403	\$434,761
DEBT SERVICE							
A9785.6	Installment Purch. Cont.	\$0	\$0	0.0%	No change	0	\$0
A9785.7	Interest Purch. Cont.	\$0	\$0	0.0%	No change	0	\$0
	TOTAL DEBT SERVICE	\$0	\$0	0.0%		0	\$0
INTERFUND TRANSFER							
A9950.9	Cap. Res. Pol. & PW	\$0	\$5,000	2.0%	Carry over	0	\$5,000
DB9901.9	Transfer/ Other Funds	\$0	\$0	0.0%	No change	0	\$0
	TOTAL INTERFUND TRANSFER	\$0	\$5,000	2.0%		0	\$5,000
NEW Water Expense							
	Water usage fees for municipal properties	\$0	\$0	0%	Water expenses for municipal properties (both former Village and Town); Does not include water expense of DPW garage transferred to Water District.	\$1,094	\$1,094
	TOTAL APPROPRIATIONS (excluding special districts)	\$2,375,725	\$245,623	100.0%		-\$104,242	\$2,517,106

CANDOR OPTIONS ANALYSIS

Options Report Appendix A - 11/15/10

Account Code	Description	2010 Town Adopted	2010-11 Village Budget	% of Current Village Budget	Working Assumptions as of 9/20/10	Net Fiscal Impact of Assumption	Balance of Combined Entities After Assumptions (New Town)
SPECIAL WATER DISTRICT							
Water Administration							
F8310.1	Personal Services	\$0	\$32,227	22.0%	Carry over to newly formed Water District	0	\$32,227
F8310.4	Contractual Expense	\$0	\$1,500	1.0%	Carry over to newly formed Water District	0	\$1,500
	TOTAL WATER ADMINISTRATION	\$0	\$33,727	23.1%		0	\$33,727
Data Processing							
F1680.4	Contractual Expense	\$0	\$1,600	1.1%	Carry over to newly formed Water District	0	\$1,600
	TOTAL DATA PROCESSING	\$0	\$1,600	1.1%		0	\$1,600
Water Employee Benefits							
F9010.8	State Retirement	\$0	\$2,500	1.7%	Carry over to newly formed Water District	0	\$2,500
F9030.8	Social Security	\$0	\$1,900	1.3%	Carry over to newly formed Water District	0	\$1,900
F9040.8	Workers Comp.	\$0	\$3,500	2.4%	Carry over to newly formed Water District	0	\$3,500
FF9060.8	Health Insurance	\$0	\$0	0.0%	Former Village DPW staff to receive \$3,000 health benefit as Town employee: 36% of expense applied to Water District.	\$1,110	\$1,110
	TOTAL WATER EMPLOYEE BENEFITS	\$0	\$7,900	5.4%		\$1,110	\$9,010
Water Debt Service							
F9710.6	Debt Svc Serial Bond (Princ)	\$0	\$44,000	30.1%	Carry over to newly formed Water District	0	\$44,000
F9710.7	Debt Svc Serial Bond (Int)	\$0	\$1,400	1.0%	Carry over to newly formed Water District	0	\$1,400
	TOTAL WATER DEBT SERVICE	\$0	\$45,400	31.0%		0	\$45,400

CANDOR OPTIONS ANALYSIS

Options Report Appendix A - 11/15/10

Account Code	Description	2010 Town Adopted	2010-11 Village Budget	% of Current Village Budget	Working Assumptions as of 9/20/10	Net Fiscal Impact of Assumption	Balance of Combined Entities After Assumptions (New Town)
Water Unallocated Insurance							
F1910.4	Contractual Expense	\$0	\$6,000	4.1%	Carry over to newly formed Water District	0	\$6,000
	TOTAL WATER UNALLOCATED INSUR.	\$0	\$6,000	4.1%		0	\$6,000
Water Contingent							
F1990.4	Contractual Expense	\$0	\$1,400	1.0%	Carry over to newly formed Water District	0	\$1,400
	TOTAL WATER CONTINGENT	\$0	\$1,400	1.0%		0	\$1,400
Water Planning and Research							
F8020.4	Contractual Expense	\$0	\$1,000	0.7%	Carry over to newly formed Water District	0	\$1,000
F8030.4	Contractual Expense	\$0	\$500	0.3%	Carry over to newly formed Water District	0	\$500
	TOTAL WATER PLAN. & RESEARCH	\$0	\$1,500	1.0%		0	\$1,500
Water - Supply, Power, Pumping, Purification, Transmission, Distribution							
F8320.4	Contractual Expense	\$0	\$12,000	8.2%	Carry over to newly formed Water District	0	\$12,000
F8330.4	Contractual Expense	\$0	\$2,700	1.8%	Carry over to newly formed Water District	0	\$2,700
F8340.2	Equip. & Capital Outlay	\$0	\$12,423	8.5%	Carry over to newly formed Water District	0	\$12,423
F8340.4	Contractual Expense	\$0	\$9,000	6.2%	Carry over to newly formed Water District	0	\$9,000
	TOTAL WATER SUPPLY, POWER, etc.	\$0	\$36,123	24.7%		0	\$36,123
Water - Interfund Transfer							
F9962.4	Budgetary Provisions	\$0	\$12,600	8.6%		0	\$12,600
	TOTAL WATER INTERFUND TRANS.	\$0	\$12,600	8.6%		0	\$12,600
Water - Central Garage Expense							
F1640.2	Central Garage - equip. & capital outlay	\$0	\$0	0.0%	DPW garage transferred to Water District	500	\$500
F1640.4	Contractual Expense	\$0	\$0	0.0%	DPW garage transferred to Water District	\$2,500	\$2,500
	TOTAL WATER - CENTRAL GARAGE	\$0	\$0			3000	\$3,000
TOTAL WATER DISTRICT		\$0	\$146,250	100.0%		\$4,110	\$150,360

CANDOR OPTIONS ANALYSIS

Options Report Appendix A - 11/15/10

Account Code	Description	2010 Town Adopted	2010-11 Village Budget	% of Current Village Budget	Working Assumptions as of 9/20/10	Net Fiscal Impact of Assumption	Balance of Combined Entities After Assumptions (New Town)
ESTIMATED REVENUES							
REAL PROPERTY TAXES							
A1001	Real Property Tax	\$412,718	\$145,275		See fiscal impact tables for calculations of anticipated tax levy. These figures are not used in calculations of current revenues.		
B1001	Real Property Tax	\$38,486	\$0				
DA1001	Real Property Tax	\$675,775	\$0				
DB1001	Real Property Tax	\$198,275	\$0				
	TOTAL REAL PROPERTY TAXES	\$1,325,254	\$145,275				
NON-PROPERTY TAX ITEMS							
A1090	Int./Penalties on Taxes	\$12,000	\$1,000	1.2%	Carry over - expect no change	0	\$13,000
A1120	Sales Tax	\$0	\$45,000	56.0%	Carry over - expect no change	0	\$45,000
B1120	Sales Tax	\$25,000	\$0	0.0%	No change	0	\$25,000
DB1120	Sales Tax	\$350,000	\$0	0.0%	No change	0	\$350,000
A1170	Franchise	\$14,000	\$8,500	10.6%	Carry over		\$22,500
	TOTAL NON-PROPERTY TAX ITEMS	\$401,000	\$54,500	67.8%		\$0	\$455,500
DEPARTMENTAL INCOME							
A1230	Treasurer's Fees	\$0	\$250	0.3%	Carry over	0	\$250
A1255	Clerk Fees	\$2,000	\$0	0.0%	No change	0	\$2,000
A1603	Registrar Fees	\$2,000	\$0	0.0%	No change	0	\$2,000
A1550	Dog Control Fees	\$1,500	\$0	0.0%	No change	0	\$1,500
	TOTAL DEPT INCOME	\$5,500	\$250	0.3%		0	\$5,750
LICENSES AND PERMITS							
A2544	Dog Licenses	\$6,000	\$0	0.0%	No change	0	\$6,000
A2545	Licenses Other	\$0	\$150	0.2%	Carry over	0	\$150
A1570	Demolition of Unsafe Building	\$0	\$0	0.0%	No change	0	\$0
B2555	Building Permits	\$5,000	\$0	0.0%	No change	0	\$5,000
A2560	Street Openings	\$50	\$0	0.0%	No change	0	\$50
A2590	Building Permits	\$0	\$400	0.5%	Carry over	0	\$400
B2115	Planning Board Fees	\$100	\$0	0.0%	No change	0	\$100
A2501	Bus. & Occup. Lic.	\$400	\$0	0.0%	No change	0	\$400
A2530	Games of Chance	\$10	\$25	0.0%	Carry over	0	\$35
A2001	Park Fees	\$0	\$0	0.0%	No change	0	\$0
	TOTAL LICENSES AND PERMITS	\$11,560	\$575	0.7%		0	\$12,135
LIBRARY							
A2082	Library Charges	\$0	\$2,500	3.1%	Carry over	0	\$2,500
	TOTAL LIBRARY	\$0	\$2,500	3.1%		0	\$2,500

CANDOR OPTIONS ANALYSIS

Options Report Appendix A - 11/15/10

Account Code	Description	2010 Town Adopted	2010-11 Village Budget	% of Current Village Budget	Working Assumptions as of 9/20/10	Net Fiscal Impact of Assumption	Balance of Combined Entities After Assumptions (New Town)
USE OF MONEY AND PROPERTY							
A2401	Interest & Earnings	\$3,000	\$550	0.7%	Carry over	0	\$3,550
B2401	Interest & Earnings	\$100	\$0	0.0%	No change	0	\$100
DA2401	Interest & Earnings	\$1,500	\$0	0.0%	No change	0	\$1,500
DB2401	Interest & Earnings	\$1,000	\$0	0.0%	No change	0	\$1,000
A2401R	Interest on Account	\$0	\$0	0.0%	No change	0	\$0
	TOTAL USE OF MONEY & PROPERTY	\$5,600	\$550	0.7%		0	\$6,150
FINES AND FORFEITURES							
A2610	Fines & Forfeited Bail	\$18,000	\$7,000	8.7%	Carry over	0	\$25,000
A2611	Fines Dog Cases	\$300	\$0	0.0%	No change	0	\$300
	TOTAL FINES AND FORFEITURES	\$18,300	\$7,000	8.7%		0	\$25,300
MISCELLANEOUS LOCAL SOURCES							
A2650	Sale of Property	\$0	\$200	0.2%	Carry over	0	\$200
A2655	Sale of Materials	\$0	\$0	0.0%	No change	0	\$0
DA2655	Minor Sales	\$0	\$0	0.0%	No change	0	\$0
DB2655	Minor Sales	\$0	\$0	0.0%	No change	0	\$0
A2665	Sale of Equipment	\$0	\$0	0.0%	No change	0	\$0
DA2665	Sale of Equipment	\$63,000	\$0	0.0%	No change	0	\$63,000
A2680	Insurance Recoveries	\$0	\$0	0.0%	No change	0	\$0
A2705	Donations	\$0	\$100	0.1%	Carry over	0	\$100
	TOTAL MISC. LOCAL SOURCES	\$63,000	\$300	0.4%		0	\$63,300
STATE AID							
A3001	State Aid	\$36,501	\$8,773	10.9%	Carry over	0	\$45,274
A3005	Mortgage Tax	\$40,000	\$1,400	1.7%	Carry over	0	\$41,400
A3040	STAR Aid	\$0	\$0	0.0%	No change	0	\$0
A3089	Other General Gov't	\$0	\$0	0.0%	No change	0	\$0
A3501	State Aid (CHIPS)	\$0	\$4,500	5.6%	Carry over	0	\$4,500
DB3501	Chips	\$246,000	\$0	0.0%	No change	0	\$246,000
DB3505	Multi-Model Transp. Program	\$0	\$0	0.0%	No change	0	\$0
B3820	Youth Program	\$3,511	\$0	0.0%	No change	0	\$3,511
DA3960	State Disaster Aid	\$0	\$0	0.0%	No change	0	\$0
DA4960	Federal Disaster Aid	\$0	\$0	0.0%	No change	0	\$0
	TOTAL STATE AID	\$326,012	\$14,673	18.3%		0	\$340,685
INTERFUND TRANSFERS							
A5031	Transfer from other Funds	\$0	\$0	0.0%	No change	0	\$0
DA5031	Interfund Transfers	\$0	\$0	0.0%	No change	0	\$0
A5740	Capital Notes - Principal	\$0	\$0	0.0%	No change	0	\$0
	TOTAL INTERFUND TRANSFERS	\$0	\$0	0.0%		0	\$0
TOTAL GENERAL FUND ESTIMATED REVENUES (excluding property tax, fund balance, and Water District revenue)		\$830,972	\$80,348	100.0%		\$0	\$911,320

CANDOR OPTIONS ANALYSIS

Options Report Appendix A - 11/15/10

Account Code	Description	2010 Town Adopted	2010-11 Village Budget	% of Current Village Budget	Working Assumptions as of 9/20/10	Net Fiscal Impact of Assumption	Balance of Combined Entities After Assumptions (New Town)
SPECIAL WATER DISTRICT REVENUE							
ESTIMATED REVENUES							
F2140	Water Rents	\$0	\$128,000		No change	0	\$128,000
F2142	Unmetered Water Sales	\$0	\$12,600		No change	0	\$12,600
F2144	Water Charges	\$0	\$2,000		No change	0	\$2,000
F2148	Penalties and Late fees	\$0	\$3,400		No change	0	\$3,400
F2401	Interest Earnings	\$0	\$250		No change	0	\$250
	Water usage fees by municipal properties and prior agreements	\$0	\$0	0%	Water usage fees from municipal properties (both former Village and Town). New revenue from cemetery and library.	\$1,662	\$1,662
TOTAL WATER DISTRICT REVENUES		\$0	\$146,250			\$1,662	\$147,912
TOTAL WATER DISTRICT ESTIMATED REVENUES		\$0	\$146,250			\$1,662	\$147,912

Notes:

Added \$36,501 Town state revenue sharing funds to 2010 budget (Code A3001) based on prior two years receipt.
 Current Village DPW staff may opt for full health and benefit coverage as a Town employee. Cost impact would increase from an estimated total of \$3,000 to \$17,600.



Village of Candor Dissolution Options
Public Discussion
October 18, 2010

Charles Zettek, Jr.

Vice President & Director of Government Management Services

Center for Governmental Research

Rochester, NY 14614

czettek@cgr.org

www.cgr.org

Report by the Dissolution Study Committee

- ▶ Representing the Village
 - ▶ Gwen Isham (Committee Chair)
 - ▶ Jerry Ahart
 - ▶ Bob Houck
 - ▶ Frank Musgrave
 - ▶ Fred Quinlan
 - ▶ Teresa Twarz
- ▶ Representing the Town
 - ▶ Butch Crowe
 - ▶ Steve Truesdail

Role of the Committee

- ▶ The Dissolution Process being followed in Candor is governed by Village Law Article 19, which requires a Dissolution Study Committee
- ▶ The Committee is required to prepare a Dissolution Plan to present to the Village Board
- ▶ The Plan must recommend options for how village assets, liabilities, obligations, personnel and services would be handled if village residents vote in favor of dissolution
- ▶ The Plan does not represent individual Committee members' opinions about dissolution, but does represent the consensus of the Committee for dealing with these areas in the event of dissolution

3

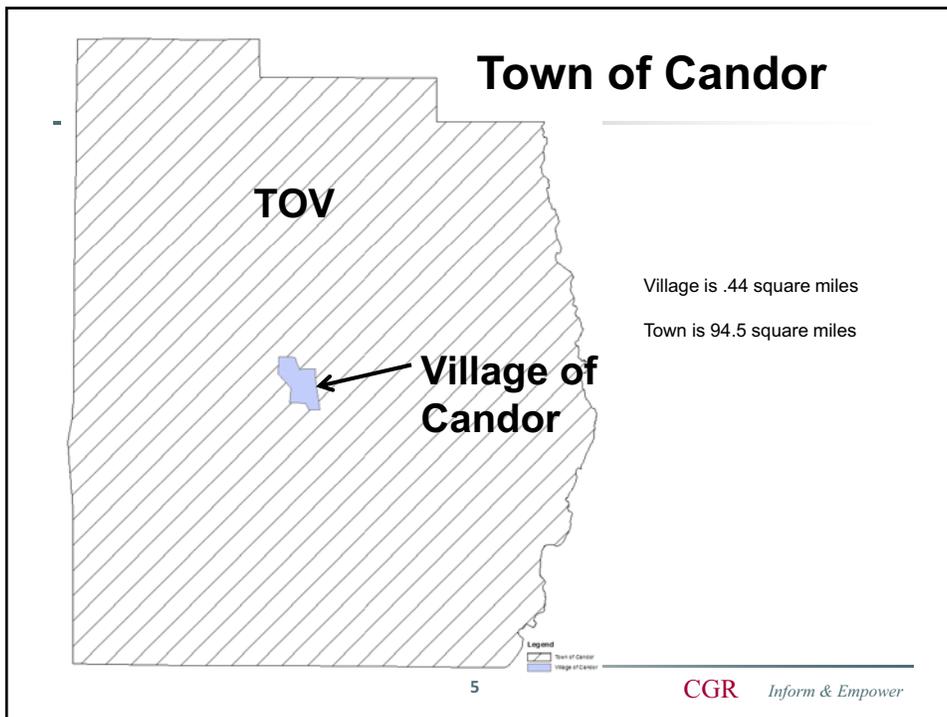
CGR *Inform & Empower*

Topics for Tonight

- ▶ The Village and the Town
- ▶ The Current Village and Town Governments
- ▶ What Would Change if the Village Dissolves
 - ▶ Services
 - ▶ Taxes
- ▶ The Next Steps up to the Vote on March 15, 2011

4

CGR *Inform & Empower*



Candor Population Trends

Town & Village Population, 1950-2008			
	Village	TOV	Townwide
1950	802	2,077	2,879
1960	956	2,532	3,488
1970	936	3,254	4,190
1980	917	4,002	4,919
1990	869	4,441	5,310
2000	855	4,462	5,317
2001 (est)	843	4,425	5,268
2002 (est)	840	4,425	5,265
2003 (est)	831	4,401	5,232
2004 (est)	820	4,367	5,187
2005 (est)	814	4,363	5,177
2006 (est)	808	4,350	5,158
2007 (est)	802	4,350	5,152
2008 (est)	794	4,344	5,138

Source: U.S. Census Bureau

Important Concept – Three Tax Centers

- ▶ Village (V)
- ▶ Town (T)
- ▶ Town Outside Village (TOV)

- ▶ NOTE – Property Taxes are the net costs divided by the Taxable Assessed Value (TAV)

Current Tax Rates

Current Tax Rates per \$1,000 AV for a Village and TOV Taxpayer		
	Village	TOV
County	\$119.20	\$119.20
Townwide	\$58.77	\$58.77
TOV	n/a	\$14.31
Village	\$73.15	n/a
Recycle	\$4.97	\$4.97
Fire	\$21.86	\$21.86
TOTAL	\$277.95	\$219.11

Candor Taxable Assessed Values (TAV)

Taxable Assessed Values - FY 2010		
	TAV	% of Town TAV
Village	\$1,975,385	11%
Town Outside Village (TOV)	\$16,657,260	89%
Town Total	\$18,632,645	100%

Table 8 on page 11 of "Options Report."

9

CGR Inform & Empower

Expenditures by Village, T and TOV

Budgeted Expenditures - FY 2010			
	Village	Town	Total
General	\$245,623	\$611,978	\$857,601
General TOV	-	\$78,197	\$78,197
Highway	-	\$830,275	\$830,275
Highway TOV	-	\$855,275	\$855,275
TOTAL	\$245,623	\$2,375,725	\$2,621,348

*Village Water is a separate revenue supported fund.
2010 expenditure budget = \$146,250*

Source: 2010-11 Village budget and 2010 Town budget

Data from Table 4 on page 8 of "What Exists Report"

10

CGR Inform & Empower

Tax Levies

Budgeted Expenditures and Tax Levies - FY 2010				
	Total Budgeted Expenditures	% of Total	Tax Levy	% of Total
Village of Candor	\$245,623	9%	\$145,275	10%
Town of Candor	\$2,375,725	91%	\$1,325,254	90%
TOTAL	\$2,621,348	100%	\$1,470,529	100%

Source: 2010-11 Village budget and 2010 Town budget

Note: Tax levy includes 2010 applied fund balance to lower tax levy by \$20,000 in the Village and \$256,000 in the Town.

Assumptions for Projecting Tax Impact

- ▶ Used 2010 Fiscal Year budget data
- ▶ Fund balance not applied
- ▶ Town current AIM funds added to Town revenue based on prior two years receipts (\$36,501). Village current AIM funds already included in 2010 budget.

Current V and T Employees

Current Staffing - Village & Town					
Area	VILLAGE		TOWN		Totals
	Full Time	Part Time	Full Time	Part Time	
DPW / Highway	1		11		12
Police		1			1
Court		2		2	4
Administration		2	1	3	6
Assessor				1	1
Code Enforcement		1	1		2
Animal Control				2	2
Crossing Guard		1			1
Seasonal (DPW)		1			1
<i>Totals</i>	1	8	13	8	30

Notes: In Town, PT administration includes Supervisor.

Table 12 on page 15 of "What Exists Report."

13

CGR *Inform & Empower*

What Would Change if Village Dissolves (1)

- ▶ Direct Cost Savings by:
 - ▶ Eliminating Mayor and trustees - \$9,370
 - ▶ Eliminating Clerk-Treasurer positions & related expenses - \$25,723
 - ▶ Village employee benefits - \$12,803
 - ▶ Eliminate Code Enforcement function - \$3,520
 - ▶ Eliminate Village Justice position – \$7,750
 - ▶ Eliminate Village Police service - \$24,287
 - ▶ Workers Compensation and Unemployment Insurance- \$2,600
 - ▶ Election Expenses - \$320
 - ▶ Reduced legal services and expenses - \$5,740
 - ▶ Eliminate Village contingency funds - \$10,765
 - ▶ Transfer DPW Garage expense to Water District - \$780 (Note – this is a NET savings after DPW staff costs transfer to the Town)
 - ▶ Eliminate Junk Day - \$1,478
 - ▶ Fire District to pay for siren - \$200

Table 4 on page 8 of "Options Report."

14

CGR *Inform & Empower*

What Would Change if Village Dissolves (2)

- ▶ Change in Services:
 - ▶ Elimination of Village Police service
 - ▶ Elimination of brush pick up and annual Junk Day
- ▶ Village Water will become Town Water Special District – no change
- ▶ Town will provide:
 - ▶ Elected Representation
 - ▶ Clerk/Administration
 - ▶ DPW/Highway
 - ▶ Code Enforcement, Assessor, Justice, Animal Control
 - ▶ Water usage fees to new Water District (~\$10,148)

Tax Impact (1)

- ▶ NOTE – AIM Consolidation Incentive Money from NYS
 - ▶ Dissolution plan required to show tax impact with and without New AIM
 - ▶ New AIM estimate = \$220,579
- ▶ After other adjustments for moving expenses and revenues between town and village and districts, the net reduction in property taxes = \$95,188

Post Dissolution – Total Tax Levy Estimates

Candor Post-Dissolution Tax Levy Calculation		% Change
Village and Town Combined Tax Levy	\$1,614,840	
<i>Impact of Dissolution</i>	-\$95,188	-6%
Post-Dissolution Levy (no New AIM)	\$1,519,651	
<i>Impact of AIM Increase</i>	-\$220,579	-20%
Post-Dissolution Levy (with New AIM)	\$1,299,072	

Note: Current Village and Town combined tax levy based on 2010 FY budgets. Does not include fund balance. Includes \$36,501 of current State Aid to the Town.

Current Tax Rates

Current Tax Rates per \$1,000 AV for a Village and TOV Taxpayer		
	Village	TOV
County	\$119.20	\$119.20
Townwide	\$58.77	\$58.77
TOV	n/a	\$14.31
Village	\$73.15	n/a
Recycle	\$4.97	\$4.97
Fire	\$21.86	\$21.86
TOTAL	\$277.95	\$219.11

New Tax Rates Without New AIM

New Tax Rates per \$1,000 AV (no AIM incentive used toward property taxes)		
	Village	TOV
County	\$119.20	\$119.20
Townwide	\$86.67	\$86.67
TOV	-	-
Village	-	-
Recycle	\$4.97	\$4.97
Fire	\$21.86	\$21.86
TOTAL	\$232.70	\$232.70

Candor Post-Dissolution Local Tax Rate Impact Without New AIM Incentive					
	Current per \$1,000	New per \$1,000	Change	Total Tax Bill Change (on \$8,000 assessed value)	% Change
Village	\$131.92	\$86.67	-\$45.25	-\$362.02	-34%
TOV	\$73.08	\$86.67	\$13.59	\$108.70	19%

Notes: Excludes County, Recycling and fire tax.

Data from Table 9 on page 11 and Table 10 on page 12 of "Options Report." 19

CGR Inform & Empower

New Tax Rates With New AIM

Projected Tax Rates per \$1,000 AV (100% AIM incentive used toward property taxes)		
	Village	TOV
County	\$119.20	\$119.20
Townwide	\$74.83	\$74.83
TOV	-	-
Village	-	-
Recycle	\$4.97	\$4.97
Fire	\$21.86	\$21.86
TOTAL	\$220.86	\$220.86

Candor Post-Dissolution Local Tax Rate Impact Applying 100% New AIM					
	Current per \$1,000	New per \$1,000	Change	Total Tax Bill Change (on \$8,000 assessed value)	% Change
Village	\$131.92	\$74.83	-\$57.09	-\$456.73	-43%
TOV	\$73.08	\$74.83	\$1.75	\$13.99	2%

Notes: Excludes County, Recycling and fire tax.

Data from Table 9 on page 11 and Table 11 on page 12 of "Options Report." Assumes all New AIM is applied as tax reduction. 20

CGR Inform & Empower

The Next Steps in the Process

- ▶ The committee will consider feedback on the draft Options report
- ▶ December 6 – Official Public Hearing on Dissolution Plan
- ▶ Transmitted to Village Board – by December 31
- ▶ Board holds public hearing mid-February
- ▶ Registered Village Voters get to vote on March 15, 2011
- ▶ If approved, Village would dissolve December 31, 2012

More information available at www.cgr.org/candor



**Village of Candor
Dissolution Study & Plan**
Study Committee Official Public Hearing
December 6, 2010

Charles Zettek Jr. / Jaime Saunders

Center for Governmental Research

Rochester, NY 14614

czettek@cgr.org

www.cgr.org

Report by the Dissolution Study Committee

- ▶ Representing the Village
 - ▶ Gwen Isham (Committee Chair)
 - ▶ Jerry Ahart
 - ▶ Bob Houck
 - ▶ Frank Musgrave
 - ▶ Fred Quinlan
 - ▶ Teresa Twarz
- ▶ Representing the Town
 - ▶ Butch Crowe
 - ▶ Steve Truesdail
- ▶ Ad-Hoc Members (non-voting)
 - ▶ Steve Sparling, Village Mayor
 - ▶ Darlene Cobler, Town Supervisor

Role of the Committee

- ▶ The Dissolution Process being followed in Candor is governed by Village Law Article 19, which requires a Dissolution Study Committee
- ▶ The Committee is required to prepare a Dissolution Plan to present to the Village Board
- ▶ The Plan must recommend options for how village assets, liabilities, obligations, personnel and services would be handled if village residents vote in favor of dissolution
- ▶ The Plan does not represent individual Committee members' opinions about dissolution, but does represent the consensus of the Committee for dealing with these areas in the event of dissolution

3

CGR *Inform & Empower*

Topics for Tonight

- ▶ Review Process to Date
- ▶ What Would Change if the Village Dissolves – The Dissolution Plan
 - ▶ Services
 - ▶ Assets
 - ▶ Taxes
- ▶ The Next Steps up to a potential Vote on March 15, 2011

4

CGR *Inform & Empower*

Committee Process Over the Last 8 Months

- ▶ Three key phases resulted in the following reports to the community:
 - ▶ **What Exists Report** – describes how the Village and Town currently provide municipal services
 - ▶ **Options Report** – identifies viable alternatives for delivering the services and functions currently provided by the Village
 - ▶ **Dissolution Plan** – outlines how the functions and services of the Village would be continued, eliminated, or changed if the Village dissolves, and also the fiscal and tax implications of dissolution

- ▶ Public feedback and suggestions requested throughout the process:
 - ▶ Start of each Committee meeting
 - ▶ Four public meetings, including a presentation to the joint boards and the public on October 18
 - ▶ Tonight’s Official Public Hearing

- ▶ Reports and information available at the project website: www.cgr.org/candor

Candor: Current Village and Town Employees

Current Staffing - Village & Town					
Area	VILLAGE		TOWN		Totals
	Full Time	Part Time	Full Time	Part Time	
DPW / Highway	1		11		12
Police		1			1
Court		2		2	4
Administration		2	1	3	6
Assessor				1	1
Code Enforcement		1	1		2
Animal Control				2	2
Crossing Guard		1			1
Seasonal (DPW)		1			1
<i>Totals</i>	1	8	13	8	30

Notes: In Town, PT administration includes Supervisor.

What Would Change if Village Dissolves

- ▶ Elimination of Services:
 - ▶ Village Police service
 - ▶ Brush pick up and annual Junk Day
- ▶ Village Water will become Town Water Special District – no change
- ▶ Town will provide:
 - ▶ Elected Representation
 - ▶ Clerk/Administration
 - ▶ DPW/Highway
 - ▶ Code Enforcement, Assessor, Justice, Animal Control
 - ▶ Water usage fees to new Water District (est. \$1,094)

What Would Change if Village Dissolves

- ▶ Direct Cost Savings by:
 - ▶ Eliminating Mayor and trustees positions- \$9,370
 - ▶ Eliminating Clerk-Treasurer positions & related expenses - \$25,723
 - ▶ Village employee benefits - \$12,803
 - ▶ Eliminate Code Enforcement function - \$3,520
 - ▶ Eliminate Village Justice position – \$7,750
 - ▶ Eliminate Village Police service - \$24,287
 - ▶ Workers Compensation and Unemployment Insurance- \$2,600
 - ▶ Election Expenses - \$320
 - ▶ Reduced legal services and expenses - \$5,740
 - ▶ Eliminate Village contingency funds - \$10,765
 - ▶ Transfer DPW Garage expense to Water District - \$780 (Note – this is a NET savings after DPW staff costs transfer to the Town)
 - ▶ Eliminate Junk Day - \$1,478
 - ▶ Fire District to pay for siren - \$200

Tax Impact

- ▶ NOTE – AIM Consolidation Incentive Money from NYS
 - ▶ Dissolution plan required to show tax impact with and without New AIM
 - ▶ New AIM estimate = \$220,579
- ▶ After other adjustments for moving expenses and revenues between town and village and districts, the net annual reduction in property taxes would be:
 - ▶ \$104,242 without New AIM
 - ▶ \$324,822 with New AIM

Table 4 on page 8 and Table 7 on page 10 of "Options Report."
 Note: If DPW staff elects full benefit coverage as Town employee projected net reduction without New AIM would be \$94,898

Post Dissolution – Total Tax Levy Estimates

Candor Post-Dissolution Tax Levy Calculation		% Change
Village and Town Combined Tax Levy	\$1,710,028	
<i>Impact of Dissolution</i>	-\$104,242	-6%
Post-Dissolution Levy (no New AIM)	\$1,605,786	
<i>Impact of AIM Increase</i>	-\$220,579	-19%
Post-Dissolution Levy (with New AIM)	\$1,385,206	

Note: Current Village and Town combined tax levy based on 2010 FY budgets. Does not include fund balance. Includes \$36,501 of current State Aid to the Town.

Important Concepts

- ▶ Three Tax Centers
 - ▶ Village (V)
 - ▶ Town (T)
 - ▶ Town Outside Village (TOV)

- ▶ The Property Tax Rate is calculated by taking the Total Tax Levy (the net costs of expenses less applied revenues) divided by the Total Taxable Assessed Value (TAV) times 1,000.
 - ▶ Property Tax Rate = (Total Tax Levy / TAV) * 1,000

Candor: Current Tax Rates

Current Tax Rates per \$1,000 AV for a Village and TOV Taxpayer		
	Village	TOV
County	\$119.20	\$119.20
Townwide	\$58.77	\$58.77
TOV	n/a	\$14.31
Village	\$73.15	n/a
County Recycling Charge	\$4.97	\$4.97
Fire District	\$21.86	\$21.86
TOTAL	\$277.95	\$219.11

New Tax Rates Without New AIM

New Tax Rates per \$1,000 AV (no AIM incentive used toward property taxes)		
	Village	TOV
County	\$119.20	\$119.20
Townwide	\$86.26	\$86.26
TOV	-	-
Village	-	-
County Recycling Charge	\$4.97	\$4.97
Fire District	\$21.86	\$21.86
TOTAL	\$232.29	\$232.29

Data from Table 9 on page 11 and Table 10 on page 12 of "Options Report."

13

CGR *Inform & Empower*

New Tax Rates With New AIM

Projected Tax Rates per \$1,000 AV (100% AIM incentive used toward property taxes)		
	Village	TOV
County	\$119.20	\$119.20
Townwide	\$74.41	\$74.41
TOV	-	-
Village	-	-
County Recycling Charge	\$4.97	\$4.97
Fire District	\$21.86	\$21.86
TOTAL	\$220.44	\$220.44

Data from Table 9 on page 11 and Table 11 on page 12 of "Options Report." Assumes all New AIM is applied as tax reduction.

14

CGR *Inform & Empower*

What Is the Dissolution Plan?

- ▶ If approved by the Village Board, the Plan is the document that says what is expected to happen if the Village dissolves
- ▶ If the dissolution is approved in March 2011, the Village will continue until December 31, 2012
- ▶ If the Village dissolves, the Town government takes over
- ▶ The Town board is expected to follow the Plan in general
 - ▶ Unless the Plan says otherwise, the Town must keep codes, laws, ordinances etc. of the former Village for two years
 - ▶ The Town Board has the right to act as needed for the best interest of the community

Dissolution Plan Section A

- ▶ Continuation of Village Functions
 - ▶ Town will assume all major functions
 - ▶ Water will become a Town special district paid for by user fees
 - ▶ Street lights will become a Town wide expense
 - ▶ Clerk, Justice, and code enforcement duties will be folded into the Town
 - ▶ Police protection services will be provided by the County Sheriff and State Police

Dissolution Plan Section B

Impact on Employees

- ▶ Ten employee positions will be eliminated:
 - ▶ Mayor
 - ▶ 4 Trustees
 - ▶ Village Clerk, part-time position
 - ▶ Deputy Clerk-Treasurer, part-time position
 - ▶ Code Enforcement Officer, part-time, as needed position.
 - ▶ Village Justice
 - ▶ Police Officer, part-time position

- ▶ The following three positions will transfer to the Town:
 - ▶ Superintendent of Public Works, will become an employee of the Town Highway Department with a portion of this position shared with the Water District
 - ▶ Part-time back-up water operator will transfer to the Town Water District
 - ▶ School Crossing Guard

Note: water billing duties of the clerk and deputy clerk position will transfer to the Town water district.

17

CGR *Inform & Empower*

Dissolution Plan Section C

- ▶ Disposition of Village Property
 - ▶ All buildings and assets at the time of dissolution will transfer to the Town at no cost, with the exception of:
 - ▶ DPW garage will transfer to the water district
 - ▶ Water facilities and assets will be assigned to the water district, with the exception of:
 - ▶ Water department vehicles will be transferred to the Town

18

CGR *Inform & Empower*

Dissolution Plan Section D

- ▶ Village Laws and Ordinances
 - ▶ In general – all Village laws and ordinances will be kept and folded into Town law, except:
 - ▶ Five Ordinances that are outdated or no longer applicable

Dissolution Plan Section E

- ▶ Village Debt
 - ▶ The Village has no general fund debt
 - ▶ Current water debt will be assigned to the special water district and will continue to be paid off as part of the user fee costs

Dissolution Plan Section F

- ▶ Village Fund Balances
 - ▶ If the Village dissolves, any fund balances will be used to help Village tax-payers prior to 12/31/12, including covering anticipated transition costs. Transition costs will include unemployment benefits.
 - ▶ Any remaining general fund balance will be transferred to the Town and applied as a tax stabilization fund
 - ▶ Fund balances in the water fund will be transferred to the water district

Dissolution Plan Section G

- ▶ Retired Employees
 - ▶ There are no retired employees receiving benefits from the Village, so there will be no future obligations on the Town.
 - ▶ NOTE – current or past Village employees who paid into the New York State Retirement System will continue to receive their retirement benefits from the State. Village dissolution will have no effect on their benefits.

Dissolution Plan Section H

- ▶ Recurring Obligations
 - ▶ The Village has no ongoing recurring obligations that would transfer to the Town, with the exception of the understanding with the school for use of unbilled water, which will become a water district obligation
 - ▶ Existing agreements that extend past 12/31/12 would become the responsibility of the Town (e.g. library agreement)

Dissolution Plan Section I

- ▶ Change in Revenues
 - ▶ All revenues the Village currently receives will become Town revenues.
 - ▶ Additional AIM (Aid and Incentive to Municipalities) funding will be provided to the Town by the State as a consolidation incentive if that program is continued in future years. Under current law, Candor is projected to receive \$220,579 annually.

Dissolution Plan Section J

- ▶ Village Books and Records
 - ▶ All Village books and records will be transferred to the Town Clerk

Dissolution Plan Section K

- ▶ Fiscal Impact of Dissolution
 - ▶ Discussed in previous slides
 - ▶ Sample impact on an averaged assessed home of \$6,600 (\$82,500 market value) is shown in the next two slides

Impact on Average Property without New AIM

Candor Post-Dissolution <u>Local</u> Tax Rate Impact Without New AIM Incentive					
	Current per \$1,000	New per \$1,000	Change	Total Tax Bill Change (on \$6,600 assessed value)	% Change
Village	\$131.92	\$86.26	-\$45.66	-\$301.38	-35%
TOV	\$73.08	\$86.26	\$13.18	\$86.96	18%

Notes: Excludes County, Recycling and fire district tax.

Table 10 on page 12 of Options Report.

27

CGR *Inform & Empower*

Impact on Average Property with New AIM

Candor Post-Dissolution <u>Local</u> Tax Rate Impact Applying 100% New AIM					
	Current per \$1,000	New per \$1,000	Change	Total Tax Bill Change (on \$6,600 assessed value)	% Change
Village	\$131.92	\$74.41	-\$57.51	-\$379.57	-44%
TOV	\$73.08	\$74.41	\$1.33	\$8.78	2%

Notes: Excludes County, Recycling and fire district tax. Assumes all New AIM used to reduce the tax levy.

Table 11 on page 13 of Options Report.

28

CGR *Inform & Empower*

Dissolution Plan Section L

- ▶ Collection of Necessary Taxes and Assessments
 - ▶ The Town will be responsible for levying and collecting taxes and special district charges upon dissolution of the Village

Dissolution Plan Section M

- ▶ Agreements Between the Village and Town
 - ▶ The Plan becomes the agreement between the Town and the Village. The Town Board has not entered into an MOU (memorandum of understanding) as of this date.

Dissolution Plan Section N

▶ Other Matters

“Are there alternatives to the current government structure short of dissolving the Village?”

- ▶ The Committee considered shared services alternatives and concluded several key services are already being provided by the Town (assessor, vital records, animal control, historian).
- ▶ The Committee reviewed all remaining functional areas and believe efficiency savings could be achieved through the functional consolidation of: Code Enforcement and Courts.
- ▶ The Committee recommends giving voters the opportunity to vote on whether or not to dissolve the Village.

The Next Steps in the Process

- ▶ December 6 – Official Public Hearing on Dissolution Plan
- ▶ Final Plan Transmitted to Village Board – by December 31
- ▶ If the Village Board chooses to do so, a referendum to dissolve the Village, based upon the Dissolution Plan adopted by the Board would be put up to a vote
- ▶ Board holds public hearing mid-February
- ▶ Registered Village Voters get to vote on March 15, 2011
- ▶ If approved, Village would dissolve December 31, 2012



**Frequently Asked Questions
Village of Candor
Dissolution Study & Plan
12-6-10**

Why can only Village residents vote?

- ▶ The Village of Candor was established by a group of Town citizens who voted to be taxed differently for their services and to be governed by another group of elected representatives – the Village Board.
- ▶ Now, 110 years later, Village voters are the ones to decide whether to remain separate or to dissolve this structure.
- ▶ New York State law provides that only village residents can vote to dissolve their village.

Why does the tax rate for Town-Outside-Village (TOV) go up if the village dissolves?

- ▶ **The tax levy** is the amount of money raised by local government through property taxes to cover costs of services (expenses less applied revenues).
- ▶ The **tax rate** is the amount a taxpayer is 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 total assessed valuation (TAV).
- ▶ In the Town of Candor, the TOV has a greater total assessed value compared to the Village.

Note: The Town/Village TAV Ratio: 89:11

35

CGR *Inform & Empower*

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

- ▶ Between January 2008 and November 2010, 18 village dissolution votes were held.
 - ▶ 7 villages voted for dissolution and 11 rejected it
- ▶ The 7 villages voting for dissolution under Article 19 where a Dissolution Plan was required include (village population in parentheses):
 - ▶ Pike (382),
 - ▶ Limestone (411)
 - ▶ East Randolph (630)
 - ▶ Randolph (1,316)
 - ▶ Seneca Falls (6,861)
 - ▶ Perrysburg (408)
 - ▶ Altmar (351) Note - Altmar under Article 17 A where no dissolution plan required before the vote

36

CGR *Inform & Empower*

Since 2008, 11 Villages Voted Not to Dissolve

- ▶ Under Article 19 – Required Dissolution Plan before Vote:
 - ▶ Port Henry (1,152)
 - ▶ Speculator (348)
 - ▶ Johnson City (15,535)
- ▶ Under Article 17A – No Dissolution Plan required before Vote:
 - ▶ Brockport (8,103)
 - ▶ Farnham (322)
 - ▶ Lakewood (3,258)
 - ▶ Sloan (3,450)
 - ▶ Williamsville (5,573)
 - ▶ Cuba (1,633)
 - ▶ Macedon (1,496)
 - ▶ Waddington (923)

Questions and Answers

DISSOLUTION PLAN OF THE VILLAGE OF CANDOR**BY THE VILLAGE OF CANDOR
DISSOLUTION STUDY COMMITTEE****DECEMBER 17, 2010**

This document was created with funds provided by the New York Department of State under the Local Government Efficiency Grant Program – Contract No. T-098838

This document sets forth, in detail, the Dissolution Plan of the Village of Candor as developed and approved by the Village of Candor 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 15, 2011. If approved by a majority of the qualified voters, the Village of Candor will be dissolved as of December 31, 2012.

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 Candor, the Town of Candor will assume the duties and functions of the Village, in accordance with this Plan. The cost of one service in the existing Village – water – will be met by user fees of water users located within the bounds of a Special Improvement District established by the Town Board, as explained in paragraphs 9 and 10 below.
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 part-time positions of Village Clerk and Deputy Clerk Treasurer will be eliminated, and the duties of these positions that involve water billing will transfer to the Town. The portion of personnel expenses associated with administrative functions (excluding water) and related general administrative contractual obligations will be saved.
5. The 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. The Town will receive modest financial support to cover the anticipated increase in workload, though the majority of the personnel-related costs will be saved.
6. The position of Village Justice will be eliminated and the Village court clerk function and court services will be transferred to the Town. The personnel-related costs associated with the Village Justice position will be saved.
7. The position of Part-time Police Officer will be eliminated. Police protection services will be provided by the County Sheriff and State Police. Personnel-related and associated contractual expenses will be saved.
8. Village-owned property will be sold or transferred to the Town as recommended below. Exceptions of property to be transferred to the new Water District are listed in paragraph 9 below. The Village Board will sell the parcels designated as surplus prior to dissolution, or in the absence of selling the property, ownership will transfer to the Town.

Parcel ID	Location	Property Name/Use	Recommendation
61.13-1-18.13	Main Street	Vacant Lot by Lower Bridge	Surplus
61.00-1-43	Reservoir Hill Road	Old Reservoir Property	Surplus
61.09-1-25	Smith Street	Old Railroad Property	Surplus
61.09-2-24.10	Stowell Avenue	Old Railroad Property	Surplus
61.09-3-21	138 Main Street	Village Hall and Library	Town
61.31-1-6	Main Street	Hull Park	Town
61.13-1-7.10	1 Water Street	Barn on Lot	Town
61.18-1-7	Delray Avenue	Old Well Site	Surplus
61.09-3-68.10	Academy Street	Moyer Park	Town
60.00-1-38	40 Spencer Road	Athletic Field	Town with portion of land for the pump station allocated to the Water District

9. Title to the Village owned property currently serving as the Department of Public Works garage, as well as other 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:

61.09-2-9	8 Rich Street	DPW Garage	Water District
60.00-1-54.20	Logan Hill Road	Water Well	Water District

10. 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.
11. 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 Candor 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. 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. Existing Village water fund debt will revert to the Water District users and continue to be paid for through the user fees. The Water District will retain the agreement with the Candor School District to provide water service at no cost in exchange for prior use of water and electric.
12. Street lighting services in the Village will be maintained as a town wide expense.
13. Village streets, highways, roads, alleys, sidewalks, storm sewers, etc. will be included in the Town highway and road system and be operated and maintained by the Town as a town wide expense. Residents will see essentially no change in provision of services with the exception of the elimination of brush pick up and the annual “junk day” collection.
14. Insurance expenses associated only with the Village will be saved.
15. Municipal association dues associated only with the Village will be saved.
16. Workmen’s compensation costs associated with Village personnel will be saved.
17. Village elections costs will be saved.
18. The Village contribution to the fire district, currently \$200 annually for the provision of electricity for the siren, will be transferred to the fire district; therefore this expense will be saved.
19. The Village annual support and agreement with the Library for use of the Village facility would transfer to the Town, with the exception that the Library would be responsible to pay the water district for water use. Village dissolution will require the Candor Free Library to redefine its service area, currently defined in its Charter as the Village of Candor.
20. Village responsibilities associated with the provision of a school crossing-guard will transfer to the Town. No savings are anticipated as a result of this change.
21. Assessor services are provided by the Town and will continue unchanged.

22. Animal control services are provided by the Town and will continue unchanged.
23. Historian services are provided via a contractual arrangement through the Town, and this service will continue unchanged.
24. Vital records management in the community will be unchanged, as the Town Clerk currently handles vital records for both the Village and Town.
25. Fire and Emergency Rescue services in the community will not be affected by dissolution. Fire services are provided by the Candor Fire District and EMS services are provided by the Candor Rescue Squad, which exist as separate and independent entities from the Village government.
26. 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.

B. Elimination or Transfer of Village Employees

1. The following ten employee positions will be eliminated:
 - a. Mayor
 - b. 4 Trustees
 - c. Village Clerk, currently a part-time position (As noted above, water billing duties of this position will transfer to the Town).
 - d. Deputy Clerk-Treasurer, currently a part-time position. (As noted above, water billing duties of this position will transfer to the Town).
 - e. Code Enforcement Officer, currently a part-time, as needed position.
 - f. Village Justice
 - g. Police Officer, currently a part-time position
2. The following four positions will transfer to the Town, with current Village employees in these positions given first consideration to become Town and/or Town Water District employees:
 - a. Superintendent of Public Works (DPW/Water)
 - b. Part-time school crossing guard
 - c. Two part-time back-up water operators

C. The Disposition of the Property of the Village

All real property improved or not improved will become the property of the Town of Candor. Water facilities will be assigned to the water district, including the current Village DPW garage 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 consideration¹ and the Town will, at its option, prepare any and all deeds for the Village to

¹ “Without consideration” means a complete transfer of Village property to the Town without cost to the Town.

execute prior to the date of dissolution. A listing of Village owned land and buildings appears 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 Water operations, the Town will determine how to allocate those assets between the Town and the new Water District.

D. Village Laws and Ordinances

All local laws, ordinances, rules, and regulations of the Village of Candor 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.

Year	Law	Title of Law
1976	2	Prohibition of The Running of Dogs At Large in The Village of Candor
1978	2	Prohibition of Parking in Designated Locations
1988	2	Defense and Indemnification of Officers and Employees of The Village of Candor
1991	1	Termination of A Village's Status as an Assessing Unit for Real Property Tax Purposes
2007	2	Establishing The Position of Deputy Clerk-Treasurer

The following current Village laws will be re-written as Town laws with no substantive revision, with the exception of defining the application of the law within the boundaries of the former Village.

Year	Law	Title of Law
1979	2	Regulation of the Consumption or Possession of Open Containers of Alcoholic Beverages in Public Places
1980	1	Licensing of Establishments Maintaining Machines, Devices, or Other Apparatus Designed or Used For Playing Games of Skill or Chance
1984	1	Licensing and Regulation of Mobile Home Parks and of Mobile Homes Outside Such Parks
1984	3	Regulation of Permits for the Construction And/or Alteration of Buildings In The Village of Candor
1993	1	Display of Authorized and Assigned Building Numbers
1997	1	Regulation of The Construction, Maintenance, And Repair of Sidewalks
2004	1	Regulation of Domestic Fowl
2004	2	Dog Control Law of The Village of Candor
2008	5	Prohibition of Parking in Designated Locations

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

Year	Law	Title of Law
1984	4	Governing Veteran's Real Property Tax Exemptions
1987	1	Flood Damage Protection
1991	2	Control of Garbage, Trash, Refuse, Weeds, Trees and Shrubbery Within The Village of Candor
1995	1	Senior Citizens Tax Exemption
1995	2	Regulation of Inoperable, Unregistered, and Junk Vehicles
2003	1	Regulation of Adult Entertainment Businesses
2004	3	Regulation of New & Used Vehicle Sales, Vehicle Repair Shops, and Detailing Facilities

2006	1	Regulation of the Residence of Registered Sex Offenders in Certain Sections of The Village of Candor
2007	1	Administration and Enforcement of the NYS Uniform Fire Prevention and Building Code
2009	2	Amended 2007 #1 - Section 9: Unsafe Buildings And Structures
2009	3	Providing Enforcement and Collection for Properties In Need of Work Performed In The Village of Candor

In addition to the laws listed above, the Town will amend its current Local Law #2 of 2004 regarding the operation of All Terrain Vehicles (ATVs) to prohibit use within the boundaries of the former Village.

The following current Village laws relating to water service will be re-written as Town laws which will apply to the newly created water district:

Year	Law	Title of Law
2006	1	Penalties For Violations Committed Against Provisions of The Village of Candor Water Department Regulations
2008	1	Establishment of Residential and Non-Residential Water Rate Classes
2008	2	Change in Water Department Billing Cycle
2008	3	Establishment of Capital Fees
2008	4	Establishment of Water Rates

E. Village Debt

As of 6-23-10, the Village only had debt in the water fund. The principal outstanding for Village water debt is \$452,000. As described in Section A, paragraph 11 of this Plan, the water debt will remain with the new Candor water district, 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 2011, but prior to the effective date of dissolution, the Village of Candor will use any remaining general fund balance (which totaled \$131,382 General and \$19,021 Capital as of 5-31-10) 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 wide tax stabilization fund.

There will be no change in how the Village’s water fund balance (\$76,730 as of 5-31-10) will be used to benefit Village water users.

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 additional New York State Aid and Incentives to Municipalities (state unrestricted aid or “New AIM”). Currently the Town and Village receive \$45,274. Additional AIM for consolidating the two governments would be \$220,579 in Year 1 (applying the currently approved AIM funding formula to the 2010 Village and Town property tax levies), with future annual percentage increases in state aid from New York based upon the first year’s total AIM (current AIM + new AIM = \$265,853). This Plan provides that:
 - a. Additional AIM funding (\$220,579 in Year 1) will be used for reducing property taxes and/or creating a small contingency reserve for the community.
 - b. Use of AIM funding in subsequent years will be determined by the Town Board.

Note: The Dissolution Study Committee recognizes that AIM 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) we show the fiscal/tax rate impact on taxpayers both with and without new AIM.

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 Plan² are summarized below, and tax impacts follow the fiscal information. Both fiscal and tax impacts are based on Village 2010-11 and Town 2010 revenues and expenditures³ and fiscal analysis as part of developing this Plan. The anticipate savings to the community upon Village dissolution are as follows:

1. *Eliminating Mayor and trustees positions - \$9,370*

² Includes long-term savings only. For details, see the Committee’s “Options Report,” available at www.cgr.org/Candor or at the Town Hall, Village Hall, or Library.

³ For details, see the Committee’s “What Exists Report,” available at www.cgr.org/Candor or at the Town Hall, Village Hall, or Hepburn Library.

2. *Eliminating Clerk-Treasurer positions & related expenses⁴ - \$25,723*
3. *Village employee benefits - \$12,803*
4. *Eliminate Code Enforcement function - \$3,520*
5. *Eliminate Village Justice position – \$7,750*
6. *Eliminate Village Police service - \$24,287*
7. *Workers Compensation and Unemployment Insurance- \$2,600*
8. *Election Expenses - \$320*
9. *Reduced legal services and expenses - \$5,740*
10. *Eliminate Village contingency funds - \$10,765*
11. *Transfer DPW Garage expense to Water District - \$3,000*
12. *Eliminate Junk Day - \$1,478*
13. *Fire District to pay for siren - \$200*
14. *Creation of Special Improvement Districts that will maintain the Village Water Service with no net change in Village taxpayers' cost and no net shift to Town-outside-Village (TOV) Taxpayers.*

Taking into account the savings itemized above, and making other adjustments for moving expenses and revenues between Town, Village and the water district, the net cost reduction of dissolving the Village is \$104,242⁵.

Due to New York State's current budget constraints and the corresponding uncertainty about this future source of revenue, we summarize the tax impact below, and provide detailed information in the tables that follow, both with and without new AIM revenues.

Summary: Tax Impact With / Without New AIM

The information below summarizes, based on current budget information, the tax impact of dissolving the Village for a homeowner using the Village average assessed value of \$6,600, which assumes an average market value of a home of \$82,500. The tables below exclude county, school recycling, and fire taxes because none are affected by dissolution.

⁴ For administrative duties unrelated to water billing.

⁵ The total net savings if the transferred DPW staff elects full health benefit coverage would be \$94,898.

As shown in the following table, without including the New AIM incentive, the reduction in spending reduces the Village taxpayer’s tax rate by \$45.66 per \$1,000 of assessed value for a total tax bill reduction of \$301.38 (-35%), while the tax rate for the current Town-outside-Village (TOV) taxpayer increases by \$13.18 per \$1,000 assessed value for a total tax bill increase of \$86.96 (+18%).

Candor Post-Dissolution Local Tax Rate Impact Without New AIM Incentive					
	Current per \$1,000	New per \$1,000	Change	Total Tax Bill Change (on \$6,600 assessed value)	% Change
Village	\$131.92	\$86.26	-\$45.66	-\$301.38	-35%
TOV	\$73.08	\$86.26	\$13.18	\$86.96	18%

Notes: Excludes County, Recycling and fire tax.

Taking into account the \$220,579 in New AIM incentive funding, the result is a further reduction of the town wide tax to \$74.41 per \$1,000 of assessed value. This additional incentive reduces the overall Village taxpayer’s tax rate by \$57.51 per \$1,000 of assessed value for a total tax bill reduction of \$379.57 (-44%), while the tax rate for the current TOV taxpayer increases by \$1.33 per \$1,000 assessed value for a total tax bill increase of \$8.78 (+2%) as shown in the table below.

Candor Post-Dissolution Local Tax Rate Impact Applying 100% New AIM					
	Current per \$1,000	New per \$1,000	Change	Total Tax Bill Change (on \$6,600 assessed value)	% Change
Village	\$131.92	\$74.41	-\$57.51	-\$379.57	-44%
TOV	\$73.08	\$74.41	\$1.33	\$8.78	2%

Notes: Excludes County, Recycling and fire tax. Assumes all New AIM used to reduce the tax levy.

Tax savings on a per capita basis for the entire Town would be \$104,242 projected savings from dissolution divided by the town wide population of 5,138⁶, for a total of \$20.29 per person per year without New AIM and \$324,822 projected savings with New AIM divided by the town wide population, for a per capita savings of \$63.22 per person per year.

The Table below provides a sample of potential tax impacts for a range of assessed valuations. For example, if the assessed valuation of a Village property is \$5,000, without New AIM, there would be a \$228.32 tax reduction and with New AIM, there would be a \$287.55 tax reduction.

Tax Impact for a Range of Assessed Values					
		Estimated Total Tax Bill Change from Current			
Assessed Value	Estimated	Village	Village	TOV	TOV

⁶ 2008 estimated population from U.S. Census

(8% of Market Value)	Market Value	(without AIM)	(with AIM)	(without AIM)	(with AIM)
\$5,000	\$62,500	-\$228.32	-\$287.55	\$65.88	\$6.65
\$5,500	\$68,750	-\$251.15	-\$316.31	\$72.47	\$7.31
\$6,000	\$75,000	-\$273.98	-\$345.06	\$79.06	\$7.98
\$6,500	\$81,250	-\$296.82	-\$373.82	\$85.64	\$8.64
\$7,000	\$87,500	-\$319.65	-\$402.57	\$92.23	\$9.31
\$7,500	\$93,750	-\$342.48	-\$431.33	\$98.82	\$9.97
\$8,000	\$100,000	-\$365.31	-\$460.08	\$105.41	\$10.64
\$8,500	\$106,250	-\$388.14	-\$488.84	\$112.00	\$11.31
\$9,000	\$112,500	-\$410.98	-\$517.59	\$118.58	\$11.97
\$9,500	\$118,750	-\$433.81	-\$546.35	\$125.17	\$12.64
\$10,000	\$125,000	-\$456.64	-\$575.10	\$131.76	\$13.30
\$10,500	\$131,250	-\$479.47	-\$603.86	\$138.35	\$13.97
\$11,000	\$137,500	-\$502.30	-\$632.61	\$144.94	\$14.63
\$11,500	\$143,750	-\$525.13	-\$661.37	\$151.53	\$15.30
\$12,000	\$150,000	-\$547.97	-\$690.12	\$158.11	\$15.96
\$12,500	\$156,250	-\$570.80	-\$718.88	\$164.70	\$16.63

(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 AIM). In both the Village and the Town, assessed value is approximately 8% of current estimated market value.

While it is not possible to accurately project the costs associated with the process of dissolving the Village of Candor, the primary costs are anticipated to be legal fees, accountant costs for the transition and audit, and potential unemployment expenses for eligible Village employees not hired by the Town. For Candor, this would include any changes to existing contracts that the Town would become responsible for, setting up the town water district and making any revisions to town ordinances as described in the dissolution plan. Other communities have estimated costs up to \$50,000 primarily to implement the transactions and requirements outlined in the final dissolution plan. However, actual dissolution costs incurred by the four villages where dissolution was approved in 2010 will not be available until 2012. Costs associated with the dissolution process are one-time expenses and may be paid from the Village's current general fund balance during the transition. Therefore, these costs are not included in the tax-impact projections presented in this Plan.

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 current government structure short of dissolving the Village?” Upon analysis, the Dissolution Study Committee concluded that many key services – assessor, vital records, animal control, and historian – are already being provided by the Town. The Committee reviewed all remaining functional areas for shared service opportunities and did not find any good alternatives. The Committee has identified two opportunities for functional consolidation between the Town and Village that would result in efficiency savings if the Village does not dissolve: Code Enforcement and Court. The Committee concluded that there did not appear to be worthwhile efficiency savings from combining DPW, Highway or Water Operations. 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 Candor.

Note: Detailed information about options for current services are presented in the Committee document entitled Options for the Village of Candor. The Committee presented this report at a public meeting held October 18, 2010. This document is part of the full Dissolution Study Committee Report and Plan available at www.cgr.org/candor or at the Candor Village Hall.

APPENDIX – LISTING OF VILLAGE EQUIPMENT**Village of Candor Asset List (excluding DPW) as of June 2010
Inventory for Machinery and Equipment**

ID #	ITEM	P. DATE	PRICE
1	HP LaserJet 1020 Printer	05/22/07	\$180
2	98 Ford Police Car	01/20/99	\$20,500
4	Saddle Mate Porpoise	05/15/01	\$635
5	Paddle Fan /4 Bulb Light Fixture	05/17/01	\$156
12	8 Channel Mobile Radio	09/14/05	\$304
13	Muriatic 1430D Copier	06/08/06	\$1,185
20	Answering System	08/25/06	\$123
21	Emergency Exit Fixtures	08/25/06	\$214
25	Picnic tables at all parks 8 @ ball park, 6 @ Moyer park		\$7,000
26	Microsoft Office Prof. Full	08/05/08	\$500
28	Electric Punch 3230	08/08/08	\$100
1000	Typewriter	12/01/81	\$200
1001	Conference Table		\$125
1002	1 of 7 Orange Upholstered chairs		\$89
1003	2 of 7 Orange Upholstered chairs		\$89
1004	3 of 7 Orange Upholstered chairs		\$89
1005	4 of 7 Orange Upholstered chairs		\$89
1006	5 of 7 Orange Upholstered chairs		\$89
1007	6 of 7 Orange Upholstered chairs		\$89
1008	7 of 7 Orange Upholstered chairs		\$89
1014	Desk Unit right side		\$250
1015	Desk Unit left side		\$250
1016	Desk Unit center		\$150
1018	File Cabinet 4 drawers legal		\$150
1019	File Cabinet 4 drawers legal		\$150
1020	Oak file cabinet		\$125
1022	File Cabinets black 4drawer		\$125
1023	File Cabinets 2 drawers legal		\$100
1024	File Cabinet letter size with locks		\$90
1025	Clock		\$100
1032	2 oak chairs		\$100
1033	Wooden Stand		\$20
1037	File Cabinet 2 drawers legal		\$100
1038	File Cabinet 4 drawers legal no locks		\$150
1039	File Cabinet 4 drawers letter black no locks		\$90
1044	Wooden Desk Village Hall 2nd floor		\$50
1045	Remington Card File		\$30
1046	Desk Chair Orange Upholstery (1 of 2)		\$188
1047	Desk Chair Orange Upholstery (2 of 2)		\$188
1052	Old School Desk		\$100
1082	Canon Copier	02/02/95	\$1,425
1086	Paper Shredder	06/09/98	\$80
1089	Cordless Telephone/Answering Machine	01/26/01	\$50
1090	Lateral File 2 drawer	08/11/98	\$145

**Village of Candor Asset List (excluding DPW) as of June 2010
Inventory for Machinery and Equipment**

ID #	ITEM	P. DATE	PRICE
1091	Electric Stapler		\$48
1092	Typewriter	10/21/98	\$145
1097	Portable Defibrillator	01/01/00	\$4,500
1099	Sharp Fax Machine/Answering Machine/Copier	05/08/00	\$139
1100	Vented Shelving Units (1 of 2)	03/02/00	\$59
1101	Vented Shelving Units (2 of 2)	03/02/00	\$59
1105	45 Gallon Trash Receptacle with lid	08/16/00	\$371
1106	12 Digit Electric Calculator	04/12/01	\$194
1107	4 Drawer Oak Filing Cabinet	04/26/01	\$259
1114	Okipage Printer		\$189
1121	4 drawer filling cabinet w/lock	10/10/03	\$100
1127	12 Digit Display Desktop Calculator	11/18/04	\$76
1128	Court Reporter Deck	04/29/05	\$5,361
1129	Computer Workstation 4 pieces	08/25/05	\$175
1130	Filing Cabinet 4 Drawer Letter size	08/25/05	\$90
1131	Filing Cabinet 4 Drawer Letter size	08/25/05	\$90
1134	4 drawer filling cabinet w/lock Legal	02/01/07	\$211
1136	Frigidaire Compact Refrigerator	08/18/07	\$118
1137	Dehumidifier , 50 Pint	08/15/07	\$209
1140	Dehumidifier , 50 Pint	07/31/08	\$199
1141	3 Hole Electric Punch	08/08/08	\$100
1144	Manager Chair Burgy.	04/30/07	\$72
1145	Manager Chair Burgy.	04/30/07	\$72
1146	Manager Chair Burgy.	04/30/07	\$72
1147	Manager Chair Burgy.	04/30/07	\$70
1148	Manager Chair Burgy.	04/30/07	\$70
1148	Manager Chair Gray	01/05/09	\$100
Total			\$49,200

Improvements other than Buildings

ID #	ITEM	P. DATE	PRICE
1	6' High chain link fence, gates, with barbed wire around water tank		\$9,683
2	4' High chain link fence & gate to enclose 2 pump houses		\$2,427
3	Flag Pole at Village Hall		\$90
4	Ball Park Bleachers		\$5,000
5	Playground Gym at Moyer Park		\$25,000
6	Back Stops at Ball Park		\$7,200
7	Gazebo at Hull Park		\$7,350
8	Pump house water system		\$174,500
9	Pavilion (Moyer Park and Playground Equipment)	06/20/00	\$5,937
10	Water reservoir on Reservoir Hill	03/17/05	\$2,600
11	Bleachers at Little league field		\$2,000
12	Storm drains		\$12,500
13	Water system improvements		\$14,500
14	Improvements to Delray		\$54,068
Total			\$322,855

Village of Candor Department of Public Works (DPW) Asset List as of June 2010

ID #	ITEM	P. DATE	PRICE
3	Gate Wrench Valve Key	03/20/00	\$49
6	10pc Standard Combo Wrench set and 1/2" drive 58 pc Standard/metric set	06/27/01	\$216
7	Mower Attachment for John Deere Tractor	08/01/01	\$2,646
8	John Deere 4700 Compact Tractor w / Canopy and Loader	08/01/01	\$22,720
9	Natural Gas Heater	11/20/02	\$600
10	Sander/Sander	12/30/02	\$3,500
11	Stihl FS 585	06/29/04	\$297
14	Magnetic Locator w/ case	06/13/06	\$550
15	Feed Pump 38 GPD 150 PSI	08/01/06	\$766
16	Shallow Well Pump Jet	08/22/06	\$207
17	Welding Curtain	08/23/06	\$114
18	Eye Wash	08/25/06	\$313
19	Milwauki 8" Variable Speed Grinder	08/25/06	\$129
22	Cell Phone w/Bluetooth Headset	07/31/08	\$230
24	Dump Truck Ford	08/30/01	\$24,437
27	LED Beacon: Pulse, 12-24 VDC, clear	08/13/08	\$210
29	Stihl FS86 Brush Cutter	08/03/94	\$480
1041	Steel Desk DPW		\$175
1054	STIHL 038 Super 18" chain saw	10/30/91	\$545
1067	Black and Decker 3/8 Drill		\$56
1069	GP Air Wrench		\$88
1072	Homelite Pump		\$270

**Village of Candor Department of Public Works (DPW) Asset List as of June
2010**

ID #	ITEM	P. DATE	PRICE
1075	Car Quest Powerpack 3000 Battery Charger		\$80
1093	SCAG 48" Lawn Mower	08/04/99	\$2,599
1094	Sulky, 2 wheel, for Scag 48' lawn mower	08/04/99	\$300
1098	Stihl Gas Weed Eater		\$479
1103	Welder, 120v	10/28/00	\$1,443
1104	Utility Trailer	01/18/01	\$528
1108	Brush cutter	06/07/01	\$340
1109	Pressure Washer	06/07/01	\$895
1110	3 x 21 Belt Sander	06/27/01	\$119
1111	Jig Saw Kit	06/27/01	\$99
1112	7 HP 240 volt Compressor	07/17/01	\$388
1115	Lawnmower	05/30/02	\$400
1116	Leak Detector W/Case	01/29/03	\$1,400
1118	45 gallon flammable storage cabinet	03/28/03	\$559
1122	8' Aluminum & Fiberglass Stepladder	10/01/03	\$90
1126	Magnetic Locator	10/29/04	\$795
1132	Dewalt 18 Volt Reciprocating Saw	03/08/06	\$199
1135	Toro 2 Master Commercial zero-turn mower	08/08/07	\$6,654
1138	Sulky for Mower	08/23/07	\$300
1139	Chlorine Pocket Colorimeter II	08/22/07	\$352
1142	Roll Top Desk	05/01/08	\$100
1143	2001 Dodge Ram Pickup VIN 1B7HF16Z91S117935	08/13/08	\$5,500
1149	Leaf Blower	06/24/09	\$234
1150	2 Ton service jack	10/28/09	\$180
1151	JD TS 32 Snowblower		\$1,200
1152	York Rake		\$2,500
		Total	\$86,331