

**VILLAGE OF SPECULATOR -
DISSOLUTION PLAN AND
OPTIONS FOR SHARED
SERVICES
FINDINGS AND ALTERNATIVES**

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February, 2008
www.cgr.org



*Research to drive informed decisions.
Expertise to create effective solutions.*

VILLAGE OF SPECULATOR - DISSOLUTION PLAN AND OPTIONS FOR SHARED SERVICES FINDINGS AND ALTERNATIVES

Prepared for:
Village of Speculator

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EXECUTIVE SUMMARY

The Center for Governmental Research (CGR) was engaged by the Village of Speculator to prepare a study of the advantages and disadvantages of all options for shared services, cooperative agreements and the merger of jurisdictions through the dissolution of the Village. The study was initiated in response to a petition to dissolve the Village. As such, the Village is required, under Article 19 of Village Law of the State of New York, to establish a dissolution study committee, and for that committee to prepare a dissolution plan, to be reviewed in a public hearing prior to presentation of the plan to the Village trustees.

This study was undertaken by CGR to meet the needs of the dissolution study committee and assist it in preparing the proposed dissolution plan. Members of the dissolution committee are: M. Collie Smith (Committee Chair and Village Trustee), Neil McGovern (Mayor), Letty Rudes (Village Trustee), Del Cook (Village Trustee), Cheryl Paestella (Village Trustee), Toni Morrison (Village Resident), Thomas Hoover (Village Resident), Jack Vodron (Town Highway Superintendent), and Frank Mezzano (Town Supervisor).

To create the baseline information needed to conduct this study, CGR collected financial and operating information from the Village of Speculator and the Town of Lake Pleasant and spent

several days interviewing staff of both the Village and Town and observing operations. CGR also attended a public hearing at the initiation of the study on August 13, 2007, at which time input from village and town residents was solicited. As a result of that initial public hearing, CGR interviewed 4 residents who had expressed an interest in presenting their perspectives, as well as responded to written correspondence from interested citizens.

The baseline information was then compiled by CGR to create a matrix that compared Village expenditures and revenues, on a service-by-service basis, with the Town. CGR presented this initial matrix to the dissolution study committee at an initial meeting on October 29, 2007, and subsequent committee meetings on December 12, 2007 and January 14, 2008. All dissolution committee meetings were open public work session meetings which were attended by members of the community. The objective of the committee was to review various options for the delivery of services currently provided through the Village government, including both dissolution of the Village and alternatives to dissolution, and to prepare a dissolution plan to give to the Village Trustees as the basis for the plan to present to voters prior to the dissolution vote in response to the dissolution petition.

At the final committee work meeting on January 14, 2008, the committee agreed to present the draft dissolution plan that it had developed, with the assistance of CGR, at a public meeting which was held on February 12, 2008.

Section 1 of this report incorporates the final Dissolution Plan that was approved by the dissolution committee subsequent to the public meeting, and transmitted to the Village Board. The Village Board accepted the plan at a special meeting on February 14, 2008. The final steps in the dissolution process are for the Village Board to hold a public informational meeting about the Dissolution Plan (scheduled for March 14) and then to hold the public referendum (scheduled for March 18, 2008).

Section 2 of this report contains CGR observations for the Village Board about options that the Village could pursue through shared services cooperative agreements with the Town if the voters choose not to dissolve the Village. These suggestions can provide the framework for the Village and Town to work together to provide certain common functions (primarily refuse collection and highway operations). These suggestions, if implemented through shared municipal services agreements, will create the opportunity to provide these services in a more effective and efficient manner and thus reduce taxpayer costs in both the Village and the Town.

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ACKNOWLEDGMENTS

CGR would like to express our deep appreciation for the assistance provided by Bonnie J. Page, RMC, CMC, CMFO, Clerk-Treasurer of the Village of Speculator, M. Collie Smith, Chair of the Dissolution Committee and Village Trustee, Neil McGovern, Mayor of Speculator, Frank Mezzano, Town Supervisor of Lake Pleasant, Chari Smith, Town Clerk for Lake Pleasant, and all the staff and residents of the Village and Town who helped CGR understand the issues and opportunities for improving local government in their shared community.

Staff Team

Charles Zettek Jr., Director of Government Management Services directed this project and assisted with public presentations and on-site interviews. Scott Sittig, Research Associate, conducted the primary staff work and analysis, wrote the reports, made public presentations and conducted on-site interviews and operations reviews.

SECTION 1 – DISSOLUTION PLAN

A. Overview

New York State (NYS) Law mandates two governmental units, town and county government. Villages and cities, which are formed by corporate charters, may choose to go out of existence. Typically a village incorporated because town residents desired additional services in the area of the village that the town was unable or unwilling to provide. NYS residents can form a village, a type of multi-purpose district, to tax and govern them even though they remain town residents. If the residents of a village determine that it is no longer necessary or desirable to continue to function as a village, then the village may be dissolved. At dissolution, the residents of the village are residents of the town only, eligible for all town benefits and services.

B. History

In 1925, residents of the Town of Lake Pleasant were interested in having water and electric services for their commercial businesses. They incorporated as the Village of Speculator in order to develop these services, and over time, the Village became quite prosperous. In recent years, the economy has changed, local business has declined, and the population has dwindled. The community is in transition as more people from out of town purchase second homes and local year-round residents increasingly rely on tourism as the area's primary economic base. Prompted by concerns about increasing property taxes, local government regulations and efficiency, Village of Speculator residents presented a petition regarding dissolution to the Board of Trustees in 2006. Enough signatures were gathered to trigger a state requirement that the Village study the issue and take it to a vote. Based upon that petition, the Village Board of Trustees set a target of presenting a dissolution referendum to the eligible voters in the Village of Speculator at the regularly scheduled election on March 18, 2008, to vote on whether or not the incorporated Village of Speculator shall continue to operate as a village, or should cease to exist through approval of the following plan of dissolution.

In order to study the issue of dissolution, the Village of Speculator engaged the Center for Governmental Research (CGR), a non-profit consulting group based in Rochester, NY, to review options for shared services as well as consolidation between the Village and the Town, and to assist with developing a dissolution plan as required by Section 19-1903 of the Village Law. A separate section of Village Law, Section 19-1901, requires that the Board of Trustees create a dissolution study committee with representatives from the Town and Village to develop the dissolution plan. CGR worked with the dissolution study committee to develop this plan.

C. Plan

This document sets forth, in detail, the plan of dissolution of the Village of Speculator as developed and approved by the dissolution study committee. This plan will be presented by the committee to the Village Board of Trustees. The Board of Trustees will then adopt a plan, which will then be the plan for dissolution that will be presented to the voters.

Since this plan was developed and approved by the dissolution committee, the committee believes that the findings and suggestions contained herein are consistent with the goals of the Town of Lake Pleasant. However, the services and functions and transfer of employees to the town as described in Sections G and H of the plan have not been contractually agreed to by the town as of the date of this plan. Therefore, the Town Board may, subsequent to adoption of this plan by the Village Board of Trustees, determine that certain elements of the plan should be modified in order to meet the best interests of the town as a whole, within the requirements of town, state and federal law. State law governs much of what will occur if the village dissolved. For example, any transition pertaining to village personnel will occur upon the official date of dissolution and no other changes can be made for a minimum of two years. In addition, all current laws of the Village remain in effect for two years before the Town Board can vote to amend them.

For a referendum for dissolution to pass, it must be approved by a majority of the qualified electors of a village. Such village shall

then be dissolved as of the 31st day of December in the year following the year of the election. Therefore, if Village of Speculator voters approve the plan for dissolution in the election to be held on March 18, 2008, the Village of Speculator shall dissolve as of December 31, 2009. If the referendum is defeated, the Village shall continue and no other proposition for dissolution can be submitted within two years of the date of the referendum.

Services

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

At present, the Village of Speculator provides a number of services and functions, which will be handled as described later in this plan.

D. Intent

In devising this plan of dissolution, it is the intent of the Board of Trustees of the Village of Speculator to dispose of all properties, personal property and fixed assets (see Sections E and F), provide for the continuation of Village services (see Section G), provide for the future employment and benefits of Village employees (see Section H), provide for future benefits for retired employees (see Section I), identify employee positions that will be eliminated (see section J), continue specific local laws, ordinances, and resolutions in existence as provided by law (see Section K), and make provisions for the existing Village debt and obligations (see Section L). In addition, the plan will detail the impact of recurring obligations (see Section M), what will happen to the Village books and records (see Section N), how Village revenues will be handled (see Section O), and detail the projected combined expenses and tax implications of a combined Town and Village entity (see Sections P and Q and Appendix B and D). This plan has been developed with the expectation that upon the dissolution of the

Village the succeeding Town government will provide for and comply with the plan as set forth in this document.

E. Village Real Property Unless otherwise provided for in this plan, all real property improved or not improved shall become the property of the Town of Lake Pleasant. The Town of Lake Pleasant shall take title to the Village real property with the understanding that the Town shall honor all existing leases, agreements, or other arrangements between the Village and lessees of other users of Village property.

Real property transferred to the Town shall be done without consideration¹ and the Town shall, at its option, prepare any and all deeds for the Village to execute prior to the date of dissolution.

Specifically:

- 1) The Village Hall located on Elm Lake Road, Speculator, shall become the property of the Town of Lake Pleasant (parcel 113.041-1-3).
- 2) Real property owned by the Village and used as park land, recreational land, or recreational facilities shall continue to be used for such purposes, and shall become the property of the Town of Lake Pleasant. The land and property included in the 2007 Village of Speculator Assessment Roll as categories “313 Waterfront Vacant” or “963 Municipal Park” are:
 - Public Beach on NYS Routes 8 & 30 (Parcel 113.049-2-1)
 - Park on NYS Routes 8 & 30 (Parcel 113.049-2-2.220)

The cost of maintaining park land, recreational land, and recreational facilities shall be a Town-wide charge and all residents of the Town shall have access to the areas involved.

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

- 3) All real property, whether within the Village or outside the Village and improved or not, which the Village used and owned as a part of its sewer system or water supply system, including rights-of-ways for mains, laterals, etc. and for treatment, storage, or other uses shall become the property of the Town of Lake Pleasant and used by the Town or by a special district acting on behalf of the Town to continue the function of water and sewer service. The land and property included in the 2007 Village of Speculator Assessment Roll as “853 Sewage” or “822 Water Supply” are:
 - Sewer Treatment Plant (2.8 acres, Parcel 113.041-2-3.100)
 - Chlorinating Plant (.35 acres, Parcel 113.041-3-9.100)
 - Pumping Station (< 1 acre, Parcel 113.049-1-2)
 - Pumping Station 2 (< 1 acre, Parcel 113.048-3-13)
 - Water Supply Tank (2.9 acres, Parcel 113.006-1-42.200)
4. All real property, which the Village used and owned as a part of its highway services shall become the property of the Town of Lake Pleasant and used by the Town to continue the function of Highway Department services. The land and property included in the 2007 Village of Speculator Assessment Roll under the “650 Government” category is:
 - Village Garage (9.5 acres, Parcel 105.000-2-7)
5. All fire protection property, both real and personal, owned by the Village of Speculator, shall become the property of the Town of Lake Pleasant. The Town will in turn make available all real and personal property to a newly established Fire Protection District managed by the existing volunteer fire department currently operating on behalf of the Village of Speculator. The district will be created upon dissolution. The following parcel was also

listed as “650 Government” on the 2007 Village of Speculator Assessment Roll:

- Park & Fire Hall (13.9 acres, Parcel 113.041-2-5)
6. All property used as a roadway, streets, or sidewalks, whether owned by the Village in fee or by user, shall become the property of the Town of Lake Pleasant and the Town shall continue these roads, streets, and highways so long as they are needed by the public. As of the 2007 Village of Speculator Assessment Roll, there were no parcels listed as “692 Road/str/hwy”.
 7. All residential vacant land owned by the Village of Speculator shall become the property of the Town of Lake Pleasant. The land and property included in the 2007 Village of Speculator Assessment Roll as “311 Res Vac land” or “330 Vacant Comm” are:
 - Well House (8.3 acres, Parcel 105.000-2-8.200)
 - Sludge Application Site (12 acres, Parcel 113.000-5-1)
 8. All additional real property owned by the Village of Speculator shall become the property of the Town of Lake Pleasant, consisting of the following parcel:
 - (695 Cemetery) Village Cemetery (2.1 acres, Parcel 113.032-2-7.100)

F. Personal Property and Fixed Assets

Personal property owned by the Village of Speculator at the time of dissolution shall become the property of the Town of Lake Pleasant. Personal property as used in this section shall mean and include office equipment, furniture, motor vehicles, tools, parts inventory, furniture and any other item commonly considered to be personal property. (See Appendix C for list of fixed assets.)

G. Services and Functions

The following are the major services and functions provided by the Village of Speculator, and the plan for continuation of such services under the Town.

- 1) The Village Board of Trustees will be eliminated. The Town Board will continue under its current structure and pay scale. Town Board members will receive \$2123.62 annually. The board member who serves as deputy supervisor will receive an additional \$928.38.
- 2) The Village Mayor position will be eliminated. The Town Supervisor position will continue at its current status including salary and benefits.
- 3) The Village Clerk-Treasurer and Deputy Clerk functions will be eliminated. The Town Budget and Payroll staff and the elected Town Clerk and her staff will assume all functions of the previous Village staff. The Town will hire the current Village Clerk/Treasurer to accommodate the increase in responsibilities, for a total of one full-time equivalent (FTE) Town Clerk and one full-time equivalent Deputy Town Clerk. There will be no change in Town staffing currently in place.
- 4) The Town Tax Collector will continue in this Town-wide role with support provided by the new FTE position of Deputy Town Clerk.
- 5) The Town Assessor currently serves the village, and there will be no change in this role.
- 6) The Village Attorney position will be eliminated. The Town Attorney will take on all legal responsibilities Town-wide. The Town Attorney will be allocated roughly 6% more in combined resources in order to accommodate the increase in responsibilities. (Note: This percentage does not include any subsequent costs of litigation if voters approve dissolution of the Village.)
- 7) Streets, highways, roads, alleys, sidewalks, etc. of the Village shall be included in the Town highway and road system and shall be operated and maintained by the Town on a Town-wide basis. The costs of the merged Village and Town functions will result in the same level of costs.

- 8) As of 2007, Street lighting at the Town level was provided in the Town Outside of Village Fund (B-Fund) while the Village was responsible for their own street lighting costs in the village general budget. The street lighting costs currently in the Village budget will be absorbed by the Town as a town-wide expense (A-Fund) and the Town Outside of Village expenses will be reabsorbed as a town-wide function (A-Fund). Operation, maintenance and repair, and capital improvements will be provided by the Town.
- 9) The Town will establish Water and Sewer Districts (two separate) as provided by Article 12 of the NYS Town Law. The Town Board shall assume the responsibilities of the new Water and Sewer Districts for maintenance and repair of all existing water and sewer lines within the existing Village of Speculator. The boundaries of the Water and Sewer Districts shall be the boundaries of the existing Village of Speculator. Costs for the Water and Sewer Districts shall be met by user fees. Existing water debt interest being paid ad valorem through the Village General Fund will revert to the Water District users and be paid for through the user fees. Existing debt for the sewer will become the responsibility of the newly formed Sewer District and will be paid through user fees. It is expected that water rates will increase in line with a previous study² that outlined new water rates with a minimum charge of \$11.50/month and a user charge of \$5.25/1000gal. These rates would allow the water to “break even,” since the interest on the debt would be factored into the water budget. Sewer rates may have to change based upon new debt, but it is unknown at this time what the new debt schedule will be and thus no estimation of new rates has been, nor can be, determined.
- 10) A new Refuse District shall be created and established as provided by Article 12 of Town Law. The Refuse District

² Proposed Water Rates Scenario 1, completed May 4, 2006, by consultant Carl Brown

shall be responsible for fulfilling the refuse and garbage collection duties and obligations of the Village of Speculator and the Town of Lake Pleasant. The boundaries of the Refuse and Garbage District shall combine the existing Town service area with the boundaries of the existing Village service area. Costs to the Refuse and Garbage District shall be met by user fees. (Note: properties within the Village, if not currently receiving Village garbage services, would not be part of the Refuse and Garbage District, and thus not subject to user fees.)

- 11) A new Fire Protection District shall be created and established as provided by Article 12 of Town Law. All fire costs will be removed from the Village General Budget and put into the new Fire Protection District budget. The boundaries will consist of the current boundaries of the Village of Speculator. All existing associated debt for the current fire services within the village will be borne ad valorem³ by residents within the current Village boundaries as a charge in the newly formed fire protection district. All Village-owned equipment will become the property of the Town which will then make it available through sale at a discount to whatever organization the Town contracts with to provide fire services within the newly created district. The Village of Speculator has a volunteer fire department and it is anticipated that this fire department will incorporate and take on the contract to provide fire services to the new Fire Protection District covering the boundaries of the current Village of Speculator. Provision will be made for LOSAP⁴ to increase for current Village volunteer firemen such that their LOSAP will be equivalent with what the Town is currently paying its volunteer firemen. The result is that there will be two fire protection districts within the Town of Lake Pleasant.

³ Through a taxation rate proportionate to the value of the services used

⁴ LOSAP: Length of Service Award Program – A “fringe benefit” for volunteer firemen

- 12) All costs associated with the Parks and Recreation, including adult and youth programming, will be assumed by the Town except for personnel costs. It is anticipated that the maintenance of the parks can be absorbed by the Town Highway Department under the current staffing. In the current Village budget, Village DPW workers spend the equivalent of 1 FT person's hours throughout the year related to maintenance and upkeep of the Parks and Recreation Centers. Thus, it is anticipated that 1 FTE staff person would not be needed.
- 13) The Town Assessor will continue in her duties as the Village code enforcement officer by serving as the Town-wide code enforcement and safety inspections officer. There will be no increase in her pay; however, she will continue to receive an amount equivalent to her current combined salary.
- 14) The Town will undertake, within two years of the dissolution of the Village, a Town planning study to determine appropriate zoning Town-wide that incorporates the special needs of the area formerly within the Village boundaries. The current zoning officer for the Village will not transition to the Town staff and his function will be absorbed by the Town zoning officer at a salary equivalent to the combined amount paid by the Village and the Town for this function.
- 15) The Village Planning Board and Zoning Board of Appeals will cease to exist.
- 16) There will be no change in the functioning of the library.

H. Village Employees

Section 70 of NYS Civil Service Law, paragraph 2, deals with the transfer of personnel upon transfer of function. "Upon the transfer of a function ... (c) from one civil division of the state to another civil division of the state...provision shall be made for the transfer of necessary officers and employees who are substantially engaged in the performance of the function to be transferred. As soon as practicable after the adoption of a law, rule, order, or

other action directing such a transfer of function, but not less than 20 days prior to the effective date of such a transfer, the head of the department or agency from which such function is to be transferred shall be transferred a list of the names and titles of those employees substantially engaged in the performance of the function to be transferred...Any employee of the department or agency from which such function is to be transferred may, prior to the effective date of such transfer, protest his or her inclusion in or exclusion from such list by giving notice of such protest in writing addressed to the heads of the respective departments or agencies from which and to which transfer is to be made, which notice shall state the reasons for the protest...”

For those employees who are transferred, the law goes on to say: “Officers and employees so transferred shall be transferred without further examination of qualification, and shall retain their respective civil service classifications and status....All officers and employees so transferred shall, thereafter, be subject to the rules of the civil service commission having jurisdiction over the agency to which transfer is made...Officers and employees transferred to another governmental jurisdiction pursuant to the provisions of this subdivision shall be entitled to full seniority credit for all purposes for service rendered prior to such transfer in the governmental jurisdiction from which transfer is made.” The law includes additional information on the transfer of unused vacation, annual leave, and sick leave: “[the officer ..having authority to adopt provisions governing vacation or annual leave and sick leave applicable to the department or agency to which transfer is made may...allow employees transferred hereunder credit for all or part of the unused vacation or annual leave and sick leave standing to their credit at the time of transfer, as may be determined equitable, but not in excess of the maximum accumulation permitted in the jurisdiction to which transfer is made.” (Note: The full law is attached for reference in the Appendix F.)

It is anticipated that when the Town Board reorganizes and takes over the duties and responsibilities for the services formerly

provided by the Village, that any existing employees will be transferred in accordance with Section 70, paragraph 2 of the Civil Service Law.

Upon the date of dissolution, employees in the Village Department of Public Works will be invited to join the Town staff (with the exception of the 1 FTE position described in section G-12). Village employees will become Town employees at the current Village pay scale. During the first year following the date of dissolution, they shall receive salary and benefit adjustments afforded to Town employees per Town employment policy. In addition, during this time the ex-Village employee's titles, wages/salaries and benefits will be integrated into a unified Town employee schedule. The Town will place former Village employees into the classification that most closely fits their former title, but not necessarily their former wage. The Town board will address selected employees with special qualifications higher than those available in the Town classifications by creating new positions with appropriate salaries (this will apply to DPW employees only). Any accrued vacation/sick/personal time that exceeds the current Town maximum limit will be bought out as of the day of dissolution and recorded as a debt against the former Village. This amount will then be levied against the residents of the former Village.

I. Retired Employees

At present the Village has former Village 3 former employees who are retired (and their widows/widowers) who are participating in the New York State Retirement System, and/or who are receiving benefits from the Village through participation in the Village's health insurance individual or family plan coverage. At present Village employees are offered this same benefit when they retire. It is the intent of this dissolution plan not to diminish any of the benefits that retired employees now have or may anticipate upon retirement.

J. Employees Not Covered by the Dissolution Plan

It is expected and anticipated that all other Village officers and employees shall be terminated upon the dissolution of the Village.

These shall include the Board of Trustees, Village Attorney, and Deputy Village Clerk-Treasurer.

K. Village Laws

All local laws, ordinances, rules, and regulations of the Village of Speculator in effect on the date of dissolution of the Village, including but not limited to the zoning ordinance of the Village of Speculator, shall 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 shall 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:

Year	Law	Title of Law	Date Enacted
➤ 1974	3	GROSS UTILITIES TAX	9/30/1974
➤ 1978	1	ESTABLISH PUBLIC FUND	6/8/1978
➤ 1987	2	TERM OF VILLAGE AS ASSESSING UNIT	11/12/1987
➤ 1989	1	ABOLISH VILLAGE JUSTICE	Mar-89
➤ 1995	1	RETIREMENT INCENTIVE	9/5/1995
➤ 1996	1	RETIREMENT INCENTIVE	6/19/1996
➤ 1997	1	RETIREMENT INCENTIVE	7/2/1997
➤ 1998	1	RETIREMENT INCENTIVE	8/31/1998
➤ 2002	3	RETIREMENT INCENTIVE	8/30/2002
➤ 2004	3	INCREASE IN SIZE OF PLANNING BOARD	8/16/2004

The following current Village laws will be re-written as Town laws, but with no additional substantive revision:

Year	Law	Title of Law	Date Enacted
➤ 1970	2	REGULATING GARBAG	7/24/1970
➤ 1975	1	INSPECTION/COPYING OF RECORDS	1/22/1975
➤ 1977	2	ENV. QUAL REVIEW ACT	4/25/1977
➤ 1980	2	PLACEMENT OF TENTS/MOBILE HOMES	Oct-80
➤ 1985	2	NOTICE OF DEFECT	Mar-85
➤ 1989	2	FLOOD DAMAGE PREV	8/28/1989
➤ 1993	2	SENIOR EXEMPT - SLIDING SCALE	9/20/1993
➤ 1994	1	PROHIBIT DISCRIMINATION	6/20/1994
➤ 1994	2	METER LAW	10/6/1994
➤ 2002	1	WELLHEAD PROTECTION PLAN	8/30/2002

➤	2002	2	AQUATIC PRESERVATION DISTRICT	8/30/2002
➤	2003	1	REGULAT USE ACCESSORY BLDGS	7/22/2003
➤	2003	2	RECREATIONAL CAMPSITE	7/22/2003
➤	2003	3	ATV'S	11/7/2003
➤	2004	1	SPEED LIMITS	2/2/2004
➤	2004	2	VETERANS EXEMPTION	8/16/2004
➤	2005	1	NO PARKING FIRE LANES	4/29/2005
➤	2005	2	NO SNOWMOBILES AMBULANCE PROPERT	4/29/2005
➤	2005	3	SEWER USE	2/3/2006
➤	2005	4	SOLID WASTE DISPOSAL	2/3/2006

The following current Village laws will be re-written as Town laws, with additional substantive revision:

	Year	Law	Title of Law	Date Enacted
➤	1972	1	TO MAKE TAXABLE CERTAIN EXEMPT ORGS	Jul-72
➤	1990	1	REGULATE SNOWMOBILES	10/22/1990
➤	1991	1	SCHEDULE OF SEWER RATES	Aug-91
➤	2000	1	UNSAFE BUILDINGS	8/30/2000
➤	2001	2	FIRE AND BUILDING CODE ENFORCEMENT	12/3/2001

The following current Village law will require substantive consideration before a decision can be made regarding how to integrate it with Town law. This will likely involve the establishment of a separate task force to review the existing land use codes of the Town and Village to determine how best to redefine them into a single comprehensive master plan. The task force's work may occur over several years.

	Year	Law	Title of Law	Date Enacted
➤	2001	1	LAND USE CODE	3/23/2001

L. Village Debt

The outstanding debts and obligations of the Village of Speculator shall be assumed by the Town of Lake Pleasant and shall be a charge upon the taxable real property located within the boundaries of the existing Village of Speculator and collected in the same manner as Town taxes. The status of the largest outstanding debts of the Village as of January, 2008 are:

- Water Department debt outstanding of \$776,000.
- Sewer Department debt for original sewer installation outstanding at \$20,000.
- Sewer upgrades. Village owes \$149,042 as the balance due on a \$300,000 no interest loan granted as a hardship case. The loan is scheduled to be paid in full by 2015.
- Sewer upgrades. The Village will have a new sewer debt in 2008 for \$1.35 million payable over 20 years.
- The Village has Fire Department-related debt outstanding for \$74,551, which is scheduled to be paid off in 2015.
- As of May 31, 2006, the Village Fund Balance was \$235,098. Upon the date of dissolution any liquid portion of this fund balance will be used to pay down existing debt obligations.

M. Recurring Obligations

Currently the Village has no recurring obligations that should be considered as part of this dissolution plan. In October 2007, the Village was granted receivership for Oak Mountain Ski Resort with an agreement to operate it for one winter through April 1, 2008. No provision is made for operation or ongoing control beyond that date. The Village has received a Payment in Lieu of Taxes (PILOT) in the past associated with Oak Mountain, but has not received it in recent years and does not anticipate receiving it in the future.

N. Village Books and Records

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

O. Changes in Revenue

Upon dissolution, three state sources of Village revenue—state aid, Consolidated Highway Improvement Program (CHIPs) funding, and the mortgage tax—would become Town revenues as would State Tax Relief (STAR) revenues as described below. The Utility Gross Receipts and any Telephone Commissions now

received by the Village would not be received by the Town if the Village dissolved.

State Aid – Revenue Sharing (AIM): Section 54 of the state finance law outlines the state revenue sharing program. Subdivision 10 details the program known as Aid and Incentives for Municipalities (AIM) which replaced in 2006 the previous approach to revenue sharing in the case of dissolution or consolidation. The current provision (AIM) allows the remaining municipality to receive the full amount of aid that the dissolved entity received. Thus, the remaining entity receives the combined total in state aid that both municipalities were receiving separately. In order to encourage local municipalities to consolidate, a further provision will increase the combined state aid that they receive by 25% in perpetuity. The Town of Lake Pleasant will receive 125% of the combined Village and Town state aid in the year following dissolution (and every year thereafter) based upon the formula used to calculate AIM. For 2006, this would have meant an increase of \$1,474 to the Town.

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

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

Utility Gross Receipts and Telephone Commissions: Under state law these Village revenues become Town revenues for two

years following dissolution of a Village, but are discontinued after year two (2006 Actual Village Utility Gross Receipts - \$9,182)⁵.

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

A complete list of revenues for the current Village and Town governments, as well as for a merged government have been estimated and are detailed in the Appendix A.

P. Change in Expenses Changes in expenses for all functions of the current Village and Town governments have been estimated and detailed in the Appendix B.

Q. Estimated Tax Impact Changes in the tax rate and a tax bill for a home with an assessed value at \$100,000 for all functions of the current Village and Town governments have been estimated. (See Appendix D).

⁵ The Village did not have any Telephone Commission revenue as of 2006 Financials

SECTION 2 – SHARED SERVICES OPPORTUNITIES

Based on our analysis of current Village and Town operations, CGR believes there are several opportunities for the two municipalities to reduce costs and provide more cost effective services by jointly managing delivery of the services described below.

Refuse Collection Services

Both the Village and Town run and manage separate refuse collection operations, as part of the DPW/Highway operations. Both have their own fleet of equipment and both have their own employees. Employee pay and benefit scales are slightly higher, on average, in the Town, but the difference is not significant enough to require additional adjustments for switching staff from one employer to the other. Employees in both entities are non-unionized, which greatly simplifies opportunities to create a shared services agreement between the Town and the Village.

Currently, the Village collects refuse/trash one day a week for residential customers in the winter, with two pickups a week in the summer, and two pick-ups per week for commercial customers. The Village budgets the equivalent of 1.8 full-time equivalent (FTE) employees. The Village has a refuse collection truck (packer), and also uses a small dump truck for this work. The cost of this service was \$ 80,918 in 2006 (OSC expense figures). The cost is paid for in the general budget, i.e. it as part of the budget paid for by the local property tax.

The Town collects refuse and trash twice a week for both residential and commercial customers year round as well as recyclables once per week. The Town budgets the equivalent of 1.5 FTE employees as an expense for refuse collection (in addition, the Town budgets for 1 FTE for recycling to work at the landfill – this position would not be affected by any refuse collection efficiencies). The Town has its own refuse collection

truck (packer) dedicated for this purpose. This service is provided to properties included in the Town refuse district. Not all properties in the Town are included in the refuse district. The cost of this service was \$136,888 in 2006 (OSC expense figures). Costs are paid for ad valorem by property owners in the refuse district.

CGR's observations as well those of a number of Village and Town residents interviewed for this project suggests that refuse collection services could be much more efficiently managed, especially if Village and Town operations were centrally managed within one district. Currently, collection routes are haphazard, with substantial criss-crossing, redundancy of routes and lack of systematic routine. Opportunities to improve refuse collection management include:

- 1) Refuse collection routes should be established which set the expectation of one pick-up per designated day. The refuse collection crew should only stop at each site once per pick-up day, on a regular sequence, on schedule, with the routes becoming clearly understood and residents expecting pick-up in the sequence. Thus, for example, residents at the start of a route need to have their trash cans ready to be picked up at the start of the day, and customers at the middle or end of the routes know they have customers until later in the day to get their trash out, if they so choose in order to minimize disruption by wildlife. If putting out trash early in the morning of collection days becomes impractical or undesirable for residents, the refuse collection routes could be started later in the day. The refuse collection routes and the amount of refuse routinely put out for collection is such that all of the Town and Village routes can be completed, with one pick-up per household or business, in less than a full day.

- 2) If refuse collection routes were designed to incorporate both Town refuse district customers and Village properties, the routes would be designed to be scheduled in quadrants, which would eliminate criss-crossing and route redundancy. CGR and others believe that one refuse truck and crew could

routinely pick up all regular refuse routes in the Village and Town in one day (although there might be different quadrants picked up on different days). At some times, it might be necessary to supplement the regular crew with an additional dump truck, but this would be the exception. Designing consolidated routes to be covered by one crew would allow either the Town or the Village to surplus one of the two refuse packers. The extra packer could either be sold for estimated one-time revenue of a range of \$25,000 - \$50,000, or kept to significantly extend the useful life of the two trucks by alternating their use, keeping one as a back-up. Shifting to one standard refuse collection crew would also free-up at least one full-time position. A reasonable projection for cost savings by eliminating one full-time DPW position, including benefits, is \$35,000 per year.

- 3) Management of a shared service refuse collection operation could be done by either the Village or the Town. If operated by the Village, the Town would contract with the Village to provide refuse collection within the Town district, and cost savings would be shared by lowered general fund taxes to Village taxpayers and lower refuse district taxes in the Town refuse district. If operated by the Town, the Town would expand its refuse collection district to include the Village, and would develop a new refuse collection fee that would be standard for everyone in the new combined district, with the fees being lower than current taxes to account for the operating efficiencies identified. This would have the effect of shifting costs for Village taxpayers from their general property tax to a refuse collection district fee. Because approximately 26% of the taxable assessed property in the Village is state or Timber Company owned land, the state and timber company in effect subsidize refuse collection costs by approximately \$21,000 (total cost x 26%). Shifting refuse costs from the general property tax to a refuse collection fee will eliminate that subsidy, i.e. all refuse collection costs will be shifted to refuse service users. However, offsetting this shift will be the cost saving efficiencies identified above, with the result that overall net costs to refuse district users would still decrease.

- 4) Summary. Through personnel savings and other savings (reduction in fuel costs through efficient routing and reduction of maintenance costs for one of the two refuse packers), refuse collection costs should be able to be reduced conservatively in the range of \$20,000 to \$40,000 depending on the property tax implications based upon whether the Village or the Town runs the service.

Highway/DPW Operations

Both the Village and Town run and manage separate DPW/Highway operations. Both entities operate and maintain their own DPW barns/facilities, both have their own fleet of equipment and both have their own employees. As noted in the Refuse Collection Services discussion, titles, pay and benefits are close enough between the Town and the Village that there would be little cost impact of moving employees from one entity to the other.

Currently, the Village operates its DPW with five FTE staff (1.8 FTE are devoted to refuse for analysis purposes – see above) and in 2006 it spent \$189,128 for highway related services not counting benefits. In addition, the DPW maintains the parks and the Village spent an additional \$42,453 to maintain these. These costs are exclusive of the costs associated with refuse collection services as they have been detailed previously.

The Town highway department employs 13 FTE staff plus a very part time clerk, a seasonal laborer, a part-time laborer and a Highway Superintendent. In 2006, the Town spent \$529,840 for town wide highway related services including parks and recreation and employee benefits. It spent \$188,803 for Town outside of Village services which included benefits. It is worth noting that the Town does receive a State contract to reimburse a portion of this work related to snow plowing of state and county highways.

In 2007, one of the DPW workers within the town ran for election as the Town Highway Superintendent. His platform was that he

could operate the town highway department with five fewer people than are currently employed. CGR conducted some interviews with Village and Town personnel and it is our conclusion that there is indeed some potential overlap with services that are being provided inefficiently. In addition to refuse collection, it is reasonable to assume that a centrally run combined operation would result in up to 3-5 FTE positions being eliminated over time through attrition. At an average of \$35,000/person, that would result in personnel savings that ranges from \$105,000 - \$175,000.

There is little equipment overlap or redundancy between the two entities and what they have appears to be adequate to meet the needs of both municipalities. However, we anticipate that equipment would be re-evaluated in a shared services arrangement and some equipment may be sold, or just put on a rotation to help lengthen the useful life of the pieces.

Our initial review suggests there would continue to be two highway garages. However, the site of the current Town highway department has capacity to absorb the fleet and work of the Village DPW. Over time, a shared services agreement may eventually lead to the selling of the Village parcel that currently houses the Village DPW.

Comments on Other Operations

Clerk Functions

Both the Village and Town have separate Clerk functions. The Town Clerk is an independently elected official, whereas the Village Clerk is appointed. Town Clerks can be appointed by the Town Board, however, only after a voter referendum to switch to an appointed Town Clerk. Having an elected Town Clerk limits the opportunity to create a shared services Clerk function, as elected Town Clerks can change how they organize to carry out their functions. However, if the Village dissolves and the Town Clerk takes over Village functions, CGR believes that a single Town Clerk function could be provided adequately with fewer FTE staff than currently budgeted.

The Dissolution Committee assumed in its plan that there would be no net savings by consolidating the Clerk functions. Currently, the Town Clerk function includes 2.5 FTE positions – the Town Clerk, a part-time deputy clerk, and an FTE accounts payable clerk/secretary. Approximately .75 FTE of Town Clerk staff is assigned to functions in support of the Town Court, which still leaves 1.75 FTE for Town Clerk functions. Currently, the Village Clerk function includes 1.5 FTE positions – the full time Village Clerk/Treasurer and a part-time deputy clerk. The combination of current Town and Village operations equals 4 FTE positions.

CGR believes that a consolidated operation could be adequately staffed by 3 FTE positions: one Town Clerk (elected position), .75 court clerk and 1.25 deputy/accounts payable clerks. The net savings for this reduction would be approximately the equivalent of one salary and benefits or \$40,000 per year.

Fire & Emergency Services

Fire services are provided by two separate fire departments in the Town. The Village runs a fire department, which is financed through the Village General Fund and is thus a component of the property tax. The Village fire department expenses in 2006 (OSC data) were \$35,904. The Town contracts with the Town of Lake Pleasant Volunteer Fire Department to provide fire protection to the Town fire protection district, which includes all the property in the Town outside the Village. Town fire protection costs are financed through a separate property tax on those properties in the Town fire protection district. Town fire protection expenses in 2006 (OSC data) were \$58,000.

Ambulance/EMS services are provided both inside the Village and to the Town outside the Village by the Speculator Volunteer Ambulance Corps. The cost of ambulance/EMS services are paid by donations and charges from the ambulance company to persons receiving service generally paid for through insurance. In addition, the Town paid the Village a small fee for the service of \$4,176 per 2006 OSC data.

The Dissolution Committee assumed in its Dissolution Plan that the best solution for the community would be to retain the two separate fire departments, with the former Village fire department incorporated as a separate fire district, to provide service in the area formerly covered by the Village fire department. This assumption resulted in no shared services cost efficiencies. Recognizing that the Dissolution Committee had to take into account the fact that the community probably wants to continue with two separate volunteer fire companies, CGR notes that the most cost efficient solution would be to create a single fire department to cover the entire Town, including the Village. While it is likely that fire equipment would continue to be housed in the two current fire stations to minimize travel time for the equipment to get to fire/rescue scenes, it is likely that managing the two operations as a single department would, over time, increase opportunities to deploy firefighters more efficiently, and reduce the amount of equipment needed in total. CGR did not try to estimate the potential cost savings. Cost reductions would be minimal for the time being because there are no labor savings due to these being all volunteer departments. However, the major savings down the road would occur if and when the communities need to purchase or refurbish a large piece of equipment, for one or the other of the fire stations. At that time, a single fire department would be able defer or choose not to make an equipment purchase by taking into account all equipment available in the community and not just the equipment in one department or the other.

If the Village does not dissolve, opportunities for a shared services agreement are limited. The Village could dissolve its department and contract with the Town Volunteer Fire Department. Or, the Town could choose to contract with the Village fire department to provide fire services to the Town fire protection district, in which case the Town of Lake Pleasant Volunteer Fire Department would have no reason to exist and could dissolve. However, pursuing either of these approaches would be counter-productive, in that there would be little if any short-term savings, and lots of ill-will

among the extremely important volunteer base within the community. One way the Town and Village could obtain the benefits of efficient long-term planning of fire protection services, however, would be to enter into a shared services agreement to create a joint fire advisory board which would have approval over all equipment or facilities spending decisions in the future. The board would be able to balance the greater needs of the community and ensure that the community does not make redundant or duplicative expenditures on equipment and facilities.

Water and Sewer Operations

The Village currently runs the water and sewer operations in the community, and provides those services to Town outside Village districts by charging fees to cover their costs. Currently, there are 3 FTE positions in the Village budgeted for water and sewer operations. The same employees work in both operations, and are separate from other Village DPW/Highway operations. If the Village dissolves, water and sewer operations would be run by the Town as a separate department, and funded by separate water and sewer district charges. CGR does not believe that there are any opportunities to reduce costs through a shared services agreement if the Town and Village continue as separate entities, because current operations are already consolidated. However, CGR observed that it may be possible to reduce the cost of current operations by better planning employee work schedules, to reduce overtime costs. One possibility would be to schedule regular duty days, alternating between the three employees, so that one employee is on regular duty time every day of the week, including weekends, by staggering day shifts.

In addition, the Town and Village could, through a shared services agreement, create a joint water and sewer advisory board, which could be given the authority to have approval of all capital expenditures in either system. This would ensure that investments in the systems would be consistent with the growth needs of both the Town and the Village. In essence, the joint advisory board would play a key role in future economic development of the area, in that future development is likely to require water and sewer

system service. Thus, by creating a joint board, the communities would be indicating their willingness to work formally together to ensure the most efficient and equitable delivery of water and sewer services in years to come.

APPENDICES

All estimates and projections on the tables in this appendix are based on the Fiscal Year 2006 actual expenses of the two municipalities.

Appendix A

Actual Revenues, Combined and Projected Revenues
for the Village of Speculator for (FY 2005-06)
and the Town of Lake Pleasant (FY 2006)

Appendix B

Actual Expenses, Combined and Projected Expenses
for the Village of Speculator for (FY 2005-06)
and the Town of Lake Pleasant (FY 2006)

Appendix C

List of Fixed Assets for the Village of Speculator

Appendix D

Estimated Tax Tables

Appendix E

Village Law – Article 19 (Dissolutions)

Appendix F

Civil Service Law – Article 5, Title A, Section 70 (Transfers)

**VILLAGE OF SPECULATOR -
DISSOLUTION PLAN AND
OPTIONS FOR SHARED
SERVICES
FINDINGS AND ALTERNATIVES**

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February, 2008
www.cgr.org



*Research to drive informed decisions.
Expertise to create effective solutions.*

VILLAGE OF SPECULATOR - DISSOLUTION PLAN AND OPTIONS FOR SHARED SERVICES FINDINGS AND ALTERNATIVES

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February, 2008

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VILLAGE OF SPECULATOR - DISSOLUTION PLAN AND OPTIONS FOR SHARED SERVICES FINDINGS AND ALTERNATIVES

February, 2008

EXECUTIVE SUMMARY

The Center for Governmental Research (CGR) was engaged by the Village of Speculator to prepare a study of the advantages and disadvantages of all options for shared services, cooperative agreements and the merger of jurisdictions through the dissolution of the Village. The study was initiated in response to a petition to dissolve the Village. As such, the Village is required, under Article 19 of Village Law of the State of New York, to establish a dissolution study committee, and for that committee to prepare a dissolution plan, to be reviewed in a public hearing prior to presentation of the plan to the Village trustees.

This study was undertaken by CGR to meet the needs of the dissolution study committee and assist it in preparing the proposed dissolution plan. Members of the dissolution committee are: M. Collie Smith (Committee Chair and Village Trustee), Neil McGovern (Mayor), Letty Rudes (Village Trustee), Del Cook (Village Trustee), Cheryl Paestella (Village Trustee), Toni Morrison (Village Resident), Thomas Hoover (Village Resident), Jack Vodron (Town Highway Superintendent), and Frank Mezzano (Town Supervisor).

To create the baseline information needed to conduct this study, CGR collected financial and operating information from the Village of Speculator and the Town of Lake Pleasant and spent

several days interviewing staff of both the Village and Town and observing operations. CGR also attended a public hearing at the initiation of the study on August 13, 2007, at which time input from village and town residents was solicited. As a result of that initial public hearing, CGR interviewed 4 residents who had expressed an interest in presenting their perspectives, as well as responded to written correspondence from interested citizens.

The baseline information was then compiled by CGR to create a matrix that compared Village expenditures and revenues, on a service-by-service basis, with the Town. CGR presented this initial matrix to the dissolution study committee at an initial meeting on October 29, 2007, and subsequent committee meetings on December 12, 2007 and January 14, 2008. All dissolution committee meetings were open public work session meetings which were attended by members of the community. The objective of the committee was to review various options for the delivery of services currently provided through the Village government, including both dissolution of the Village and alternatives to dissolution, and to prepare a dissolution plan to give to the Village Trustees as the basis for the plan to present to voters prior to the dissolution vote in response to the dissolution petition.

At the final committee work meeting on January 14, 2008, the committee agreed to present the draft dissolution plan that it had developed, with the assistance of CGR, at a public meeting which was held on February 12, 2008.

Section 1 of this report incorporates the final Dissolution Plan that was approved by the dissolution committee subsequent to the public meeting, and transmitted to the Village Board. The Village Board accepted the plan at a special meeting on February 14, 2008. The final steps in the dissolution process are for the Village Board to hold a public informational meeting about the Dissolution Plan (scheduled for March 14) and then to hold the public referendum (scheduled for March 18, 2008).

Section 2 of this report contains CGR observations for the Village Board about options that the Village could pursue through shared services cooperative agreements with the Town if the voters choose not to dissolve the Village. These suggestions can provide the framework for the Village and Town to work together to provide certain common functions (primarily refuse collection and highway operations). These suggestions, if implemented through shared municipal services agreements, will create the opportunity to provide these services in a more effective and efficient manner and thus reduce taxpayer costs in both the Village and the Town.

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ACKNOWLEDGMENTS

CGR would like to express our deep appreciation for the assistance provided by Bonnie J. Page, RMC, CMC, CMFO, Clerk-Treasurer of the Village of Speculator, M. Collie Smith, Chair of the Dissolution Committee and Village Trustee, Neil McGovern, Mayor of Speculator, Frank Mezzano, Town Supervisor of Lake Pleasant, Chari Smith, Town Clerk for Lake Pleasant, and all the staff and residents of the Village and Town who helped CGR understand the issues and opportunities for improving local government in their shared community.

Staff Team

Charles Zettek Jr., Director of Government Management Services directed this project and assisted with public presentations and on-site interviews. Scott Sittig, Research Associate, conducted the primary staff work and analysis, wrote the reports, made public presentations and conducted on-site interviews and operations reviews.

SECTION 1 – DISSOLUTION PLAN

A. Overview

New York State (NYS) Law mandates two governmental units, town and county government. Villages and cities, which are formed by corporate charters, may choose to go out of existence. Typically a village incorporated because town residents desired additional services in the area of the village that the town was unable or unwilling to provide. NYS residents can form a village, a type of multi-purpose district, to tax and govern them even though they remain town residents. If the residents of a village determine that it is no longer necessary or desirable to continue to function as a village, then the village may be dissolved. At dissolution, the residents of the village are residents of the town only, eligible for all town benefits and services.

B. History

In 1925, residents of the Town of Lake Pleasant were interested in having water and electric services for their commercial businesses. They incorporated as the Village of Speculator in order to develop these services, and over time, the Village became quite prosperous. In recent years, the economy has changed, local business has declined, and the population has dwindled. The community is in transition as more people from out of town purchase second homes and local year-round residents increasingly rely on tourism as the area's primary economic base. Prompted by concerns about increasing property taxes, local government regulations and efficiency, Village of Speculator residents presented a petition regarding dissolution to the Board of Trustees in 2006. Enough signatures were gathered to trigger a state requirement that the Village study the issue and take it to a vote. Based upon that petition, the Village Board of Trustees set a target of presenting a dissolution referendum to the eligible voters in the Village of Speculator at the regularly scheduled election on March 18, 2008, to vote on whether or not the incorporated Village of Speculator shall continue to operate as a village, or should cease to exist through approval of the following plan of dissolution.

In order to study the issue of dissolution, the Village of Speculator engaged the Center for Governmental Research (CGR), a non-profit consulting group based in Rochester, NY, to review options for shared services as well as consolidation between the Village and the Town, and to assist with developing a dissolution plan as required by Section 19-1903 of the Village Law. A separate section of Village Law, Section 19-1901, requires that the Board of Trustees create a dissolution study committee with representatives from the Town and Village to develop the dissolution plan. CGR worked with the dissolution study committee to develop this plan.

C. Plan

This document sets forth, in detail, the plan of dissolution of the Village of Speculator as developed and approved by the dissolution study committee. This plan will be presented by the committee to the Village Board of Trustees. The Board of Trustees will then adopt a plan, which will then be the plan for dissolution that will be presented to the voters.

Since this plan was developed and approved by the dissolution committee, the committee believes that the findings and suggestions contained herein are consistent with the goals of the Town of Lake Pleasant. However, the services and functions and transfer of employees to the town as described in Sections G and H of the plan have not been contractually agreed to by the town as of the date of this plan. Therefore, the Town Board may, subsequent to adoption of this plan by the Village Board of Trustees, determine that certain elements of the plan should be modified in order to meet the best interests of the town as a whole, within the requirements of town, state and federal law. State law governs much of what will occur if the village dissolved. For example, any transition pertaining to village personnel will occur upon the official date of dissolution and no other changes can be made for a minimum of two years. In addition, all current laws of the Village remain in effect for two years before the Town Board can vote to amend them.

For a referendum for dissolution to pass, it must be approved by a majority of the qualified electors of a village. Such village shall

then be dissolved as of the 31st day of December in the year following the year of the election. Therefore, if Village of Speculator voters approve the plan for dissolution in the election to be held on March 18, 2008, the Village of Speculator shall dissolve as of December 31, 2009. If the referendum is defeated, the Village shall continue and no other proposition for dissolution can be submitted within two years of the date of the referendum.

Services

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

At present, the Village of Speculator provides a number of services and functions, which will be handled as described later in this plan.

D. Intent

In devising this plan of dissolution, it is the intent of the Board of Trustees of the Village of Speculator to dispose of all properties, personal property and fixed assets (see Sections E and F), provide for the continuation of Village services (see Section G), provide for the future employment and benefits of Village employees (see Section H), provide for future benefits for retired employees (see Section I), identify employee positions that will be eliminated (see section J), continue specific local laws, ordinances, and resolutions in existence as provided by law (see Section K), and make provisions for the existing Village debt and obligations (see Section L). In addition, the plan will detail the impact of recurring obligations (see Section M), what will happen to the Village books and records (see Section N), how Village revenues will be handled (see Section O), and detail the projected combined expenses and tax implications of a combined Town and Village entity (see Sections P and Q and Appendix B and D). This plan has been developed with the expectation that upon the dissolution of the

Village the succeeding Town government will provide for and comply with the plan as set forth in this document.

E. Village Real Property Unless otherwise provided for in this plan, all real property improved or not improved shall become the property of the Town of Lake Pleasant. The Town of Lake Pleasant shall take title to the Village real property with the understanding that the Town shall honor all existing leases, agreements, or other arrangements between the Village and lessees of other users of Village property.

Real property transferred to the Town shall be done without consideration¹ and the Town shall, at its option, prepare any and all deeds for the Village to execute prior to the date of dissolution.

Specifically:

- 1) The Village Hall located on Elm Lake Road, Speculator, shall become the property of the Town of Lake Pleasant (parcel 113.041-1-3).
- 2) Real property owned by the Village and used as park land, recreational land, or recreational facilities shall continue to be used for such purposes, and shall become the property of the Town of Lake Pleasant. The land and property included in the 2007 Village of Speculator Assessment Roll as categories “313 Waterfront Vacant” or “963 Municipal Park” are:
 - Public Beach on NYS Routes 8 & 30 (Parcel 113.049-2-1)
 - Park on NYS Routes 8 & 30 (Parcel 113.049-2-2.220)

The cost of maintaining park land, recreational land, and recreational facilities shall be a Town-wide charge and all residents of the Town shall have access to the areas involved.

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

- 3) All real property, whether within the Village or outside the Village and improved or not, which the Village used and owned as a part of its sewer system or water supply system, including rights-of-ways for mains, laterals, etc. and for treatment, storage, or other uses shall become the property of the Town of Lake Pleasant and used by the Town or by a special district acting on behalf of the Town to continue the function of water and sewer service. The land and property included in the 2007 Village of Speculator Assessment Roll as “853 Sewage” or “822 Water Supply” are:
 - Sewer Treatment Plant (2.8 acres, Parcel 113.041-2-3.100)
 - Chlorinating Plant (.35 acres, Parcel 113.041-3-9.100)
 - Pumping Station (< 1 acre, Parcel 113.049-1-2)
 - Pumping Station 2 (< 1 acre, Parcel 113.048-3-13)
 - Water Supply Tank (2.9 acres, Parcel 113.006-1-42.200)
4. All real property, which the Village used and owned as a part of its highway services shall become the property of the Town of Lake Pleasant and used by the Town to continue the function of Highway Department services. The land and property included in the 2007 Village of Speculator Assessment Roll under the “650 Government” category is:
 - Village Garage (9.5 acres, Parcel 105.000-2-7)
5. All fire protection property, both real and personal, owned by the Village of Speculator, shall become the property of the Town of Lake Pleasant. The Town will in turn make available all real and personal property to a newly established Fire Protection District managed by the existing volunteer fire department currently operating on behalf of the Village of Speculator. The district will be created upon dissolution. The following parcel was also

listed as “650 Government” on the 2007 Village of Speculator Assessment Roll:

- Park & Fire Hall (13.9 acres, Parcel 113.041-2-5)
6. All property used as a roadway, streets, or sidewalks, whether owned by the Village in fee or by user, shall become the property of the Town of Lake Pleasant and the Town shall continue these roads, streets, and highways so long as they are needed by the public. As of the 2007 Village of Speculator Assessment Roll, there were no parcels listed as “692 Road/str/hwy”.
 7. All residential vacant land owned by the Village of Speculator shall become the property of the Town of Lake Pleasant. The land and property included in the 2007 Village of Speculator Assessment Roll as “311 Res Vac land” or “330 Vacant Comm” are:
 - Well House (8.3 acres, Parcel 105.000-2-8.200)
 - Sludge Application Site (12 acres, Parcel 113.000-5-1)
 8. All additional real property owned by the Village of Speculator shall become the property of the Town of Lake Pleasant, consisting of the following parcel:
 - (695 Cemetery) Village Cemetery (2.1 acres, Parcel 113.032-2-7.100)

F. Personal Property and Fixed Assets

Personal property owned by the Village of Speculator at the time of dissolution shall become the property of the Town of Lake Pleasant. Personal property as used in this section shall mean and include office equipment, furniture, motor vehicles, tools, parts inventory, furniture and any other item commonly considered to be personal property. (See Appendix C for list of fixed assets.)

G. Services and Functions

The following are the major services and functions provided by the Village of Speculator, and the plan for continuation of such services under the Town.

- 1) The Village Board of Trustees will be eliminated. The Town Board will continue under its current structure and pay scale. Town Board members will receive \$2123.62 annually. The board member who serves as deputy supervisor will receive an additional \$928.38.
- 2) The Village Mayor position will be eliminated. The Town Supervisor position will continue at its current status including salary and benefits.
- 3) The Village Clerk-Treasurer and Deputy Clerk functions will be eliminated. The Town Budget and Payroll staff and the elected Town Clerk and her staff will assume all functions of the previous Village staff. The Town will hire the current Village Clerk/Treasurer to accommodate the increase in responsibilities, for a total of one full-time equivalent (FTE) Town Clerk and one full-time equivalent Deputy Town Clerk. There will be no change in Town staffing currently in place.
- 4) The Town Tax Collector will continue in this Town-wide role with support provided by the new FTE position of Deputy Town Clerk.
- 5) The Town Assessor currently serves the village, and there will be no change in this role.
- 6) The Village Attorney position will be eliminated. The Town Attorney will take on all legal responsibilities Town-wide. The Town Attorney will be allocated roughly 6% more in combined resources in order to accommodate the increase in responsibilities. (Note: This percentage does not include any subsequent costs of litigation if voters approve dissolution of the Village.)
- 7) Streets, highways, roads, alleys, sidewalks, etc. of the Village shall be included in the Town highway and road system and shall be operated and maintained by the Town on a Town-wide basis. The costs of the merged Village and Town functions will result in the same level of costs.

- 8) As of 2007, Street lighting at the Town level was provided in the Town Outside of Village Fund (B-Fund) while the Village was responsible for their own street lighting costs in the village general budget. The street lighting costs currently in the Village budget will be absorbed by the Town as a town-wide expense (A-Fund) and the Town Outside of Village expenses will be reabsorbed as a town-wide function (A-Fund). Operation, maintenance and repair, and capital improvements will be provided by the Town.
- 9) The Town will establish Water and Sewer Districts (two separate) as provided by Article 12 of the NYS Town Law. The Town Board shall assume the responsibilities of the new Water and Sewer Districts for maintenance and repair of all existing water and sewer lines within the existing Village of Speculator. The boundaries of the Water and Sewer Districts shall be the boundaries of the existing Village of Speculator. Costs for the Water and Sewer Districts shall be met by user fees. Existing water debt interest being paid ad valorem through the Village General Fund will revert to the Water District users and be paid for through the user fees. Existing debt for the sewer will become the responsibility of the newly formed Sewer District and will be paid through user fees. It is expected that water rates will increase in line with a previous study² that outlined new water rates with a minimum charge of \$11.50/month and a user charge of \$5.25/1000gal. These rates would allow the water to “break even,” since the interest on the debt would be factored into the water budget. Sewer rates may have to change based upon new debt, but it is unknown at this time what the new debt schedule will be and thus no estimation of new rates has been, nor can be, determined.
- 10) A new Refuse District shall be created and established as provided by Article 12 of Town Law. The Refuse District

² Proposed Water Rates Scenario 1, completed May 4, 2006, by consultant Carl Brown

shall be responsible for fulfilling the refuse and garbage collection duties and obligations of the Village of Speculator and the Town of Lake Pleasant. The boundaries of the Refuse and Garbage District shall combine the existing Town service area with the boundaries of the existing Village service area. Costs to the Refuse and Garbage District shall be met by user fees. (Note: properties within the Village, if not currently receiving Village garbage services, would not be part of the Refuse and Garbage District, and thus not subject to user fees.)

- 11) A new Fire Protection District shall be created and established as provided by Article 12 of Town Law. All fire costs will be removed from the Village General Budget and put into the new Fire Protection District budget. The boundaries will consist of the current boundaries of the Village of Speculator. All existing associated debt for the current fire services within the village will be borne ad valorem³ by residents within the current Village boundaries as a charge in the newly formed fire protection district. All Village-owned equipment will become the property of the Town which will then make it available through sale at a discount to whatever organization the Town contracts with to provide fire services within the newly created district. The Village of Speculator has a volunteer fire department and it is anticipated that this fire department will incorporate and take on the contract to provide fire services to the new Fire Protection District covering the boundaries of the current Village of Speculator. Provision will be made for LOSAP⁴ to increase for current Village volunteer firemen such that their LOSAP will be equivalent with what the Town is currently paying its volunteer firemen. The result is that there will be two fire protection districts within the Town of Lake Pleasant.

³ Through a taxation rate proportionate to the value of the services used

⁴ LOSAP: Length of Service Award Program – A “fringe benefit” for volunteer firemen

- 12) All costs associated with the Parks and Recreation, including adult and youth programming, will be assumed by the Town except for personnel costs. It is anticipated that the maintenance of the parks can be absorbed by the Town Highway Department under the current staffing. In the current Village budget, Village DPW workers spend the equivalent of 1 FT person's hours throughout the year related to maintenance and upkeep of the Parks and Recreation Centers. Thus, it is anticipated that 1 FTE staff person would not be needed.
- 13) The Town Assessor will continue in her duties as the Village code enforcement officer by serving as the Town-wide code enforcement and safety inspections officer. There will be no increase in her pay; however, she will continue to receive an amount equivalent to her current combined salary.
- 14) The Town will undertake, within two years of the dissolution of the Village, a Town planning study to determine appropriate zoning Town-wide that incorporates the special needs of the area formerly within the Village boundaries. The current zoning officer for the Village will not transition to the Town staff and his function will be absorbed by the Town zoning officer at a salary equivalent to the combined amount paid by the Village and the Town for this function.
- 15) The Village Planning Board and Zoning Board of Appeals will cease to exist.
- 16) There will be no change in the functioning of the library.

H. Village Employees

Section 70 of NYS Civil Service Law, paragraph 2, deals with the transfer of personnel upon transfer of function. "Upon the transfer of a function ... (c) from one civil division of the state to another civil division of the state...provision shall be made for the transfer of necessary officers and employees who are substantially engaged in the performance of the function to be transferred. As soon as practicable after the adoption of a law, rule, order, or

other action directing such a transfer of function, but not less than 20 days prior to the effective date of such a transfer, the head of the department or agency from which such function is to be transferred shall be transferred a list of the names and titles of those employees substantially engaged in the performance of the function to be transferred...Any employee of the department or agency from which such function is to be transferred may, prior to the effective date of such transfer, protest his or her inclusion in or exclusion from such list by giving notice of such protest in writing addressed to the heads of the respective departments or agencies from which and to which transfer is to be made, which notice shall state the reasons for the protest...”

For those employees who are transferred, the law goes on to say: “Officers and employees so transferred shall be transferred without further examination of qualification, and shall retain their respective civil service classifications and status....All officers and employees so transferred shall, thereafter, be subject to the rules of the civil service commission having jurisdiction over the agency to which transfer is made...Officers and employees transferred to another governmental jurisdiction pursuant to the provisions of this subdivision shall be entitled to full seniority credit for all purposes for service rendered prior to such transfer in the governmental jurisdiction from which transfer is made.” The law includes additional information on the transfer of unused vacation, annual leave, and sick leave: “[the officer ..having authority to adopt provisions governing vacation or annual leave and sick leave applicable to the department or agency to which transfer is made may...allow employees transferred hereunder credit for all or part of the unused vacation or annual leave and sick leave standing to their credit at the time of transfer, as may be determined equitable, but not in excess of the maximum accumulation permitted in the jurisdiction to which transfer is made.” (Note: The full law is attached for reference in the Appendix F.)

It is anticipated that when the Town Board reorganizes and takes over the duties and responsibilities for the services formerly

provided by the Village, that any existing employees will be transferred in accordance with Section 70, paragraph 2 of the Civil Service Law.

Upon the date of dissolution, employees in the Village Department of Public Works will be invited to join the Town staff (with the exception of the 1 FTE position described in section G-12). Village employees will become Town employees at the current Village pay scale. During the first year following the date of dissolution, they shall receive salary and benefit adjustments afforded to Town employees per Town employment policy. In addition, during this time the ex-Village employee's titles, wages/salaries and benefits will be integrated into a unified Town employee schedule. The Town will place former Village employees into the classification that most closely fits their former title, but not necessarily their former wage. The Town board will address selected employees with special qualifications higher than those available in the Town classifications by creating new positions with appropriate salaries (this will apply to DPW employees only). Any accrued vacation/sick/personal time that exceeds the current Town maximum limit will be bought out as of the day of dissolution and recorded as a debt against the former Village. This amount will then be levied against the residents of the former Village.

I. Retired Employees

At present the Village has former Village 3 former employees who are retired (and their widows/widowers) who are participating in the New York State Retirement System, and/or who are receiving benefits from the Village through participation in the Village's health insurance individual or family plan coverage. At present Village employees are offered this same benefit when they retire. It is the intent of this dissolution plan not to diminish any of the benefits that retired employees now have or may anticipate upon retirement.

J. Employees Not Covered by the Dissolution Plan

It is expected and anticipated that all other Village officers and employees shall be terminated upon the dissolution of the Village.

These shall include the Board of Trustees, Village Attorney, and Deputy Village Clerk-Treasurer.

K. Village Laws

All local laws, ordinances, rules, and regulations of the Village of Speculator in effect on the date of dissolution of the Village, including but not limited to the zoning ordinance of the Village of Speculator, shall 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 shall 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:

Year	Law	Title of Law	Date Enacted
➤ 1974	3	GROSS UTILITIES TAX	9/30/1974
➤ 1978	1	ESTABLISH PUBLIC FUND	6/8/1978
➤ 1987	2	TERM OF VILLAGE AS ASSESSING UNIT	11/12/1987
➤ 1989	1	ABOLISH VILLAGE JUSTICE	Mar-89
➤ 1995	1	RETIREMENT INCENTIVE	9/5/1995
➤ 1996	1	RETIREMENT INCENTIVE	6/19/1996
➤ 1997	1	RETIREMENT INCENTIVE	7/2/1997
➤ 1998	1	RETIREMENT INCENTIVE	8/31/1998
➤ 2002	3	RETIREMENT INCENTIVE	8/30/2002
➤ 2004	3	INCREASE IN SIZE OF PLANNING BOARD	8/16/2004

The following current Village laws will be re-written as Town laws, but with no additional substantive revision:

Year	Law	Title of Law	Date Enacted
➤ 1970	2	REGULATING GARBAG	7/24/1970
➤ 1975	1	INSPECTION/COPYING OF RECORDS	1/22/1975
➤ 1977	2	ENV. QUAL REVIEW ACT	4/25/1977
➤ 1980	2	PLACEMENT OF TENTS/MOBILE HOMES	Oct-80
➤ 1985	2	NOTICE OF DEFECT	Mar-85
➤ 1989	2	FLOOD DAMAGE PREV	8/28/1989
➤ 1993	2	SENIOR EXEMPT - SLIDING SCALE	9/20/1993
➤ 1994	1	PROHIBIT DISCRIMINATION	6/20/1994
➤ 1994	2	METER LAW	10/6/1994
➤ 2002	1	WELLHEAD PROTECTION PLAN	8/30/2002

➤	2002	2	AQUATIC PRESERVATION DISTRICT	8/30/2002
➤	2003	1	REGULAT USE ACCESSORY BLDGS	7/22/2003
➤	2003	2	RECREATIONAL CAMPSITE	7/22/2003
➤	2003	3	ATV'S	11/7/2003
➤	2004	1	SPEED LIMITS	2/2/2004
➤	2004	2	VETERANS EXEMPTION	8/16/2004
➤	2005	1	NO PARKING FIRE LANES	4/29/2005
➤	2005	2	NO SNOWMOBILES AMBULANCE PROPERT	4/29/2005
➤	2005	3	SEWER USE	2/3/2006
➤	2005	4	SOLID WASTE DISPOSAL	2/3/2006

The following current Village laws will be re-written as Town laws, with additional substantive revision:

	Year	Law	Title of Law	Date Enacted
➤	1972	1	TO MAKE TAXABLE CERTAIN EXEMPT ORGS	Jul-72
➤	1990	1	REGULATE SNOWMOBILES	10/22/1990
➤	1991	1	SCHEDULE OF SEWER RATES	Aug-91
➤	2000	1	UNSAFE BUILDINGS	8/30/2000
➤	2001	2	FIRE AND BUILDING CODE ENFORCEMENT	12/3/2001

The following current Village law will require substantive consideration before a decision can be made regarding how to integrate it with Town law. This will likely involve the establishment of a separate task force to review the existing land use codes of the Town and Village to determine how best to redefine them into a single comprehensive master plan. The task force's work may occur over several years.

	Year	Law	Title of Law	Date Enacted
➤	2001	1	LAND USE CODE	3/23/2001

L. Village Debt

The outstanding debts and obligations of the Village of Speculator shall be assumed by the Town of Lake Pleasant and shall be a charge upon the taxable real property located within the boundaries of the existing Village of Speculator and collected in the same manner as Town taxes. The status of the largest outstanding debts of the Village as of January, 2008 are:

- Water Department debt outstanding of \$776,000.
- Sewer Department debt for original sewer installation outstanding at \$20,000.
- Sewer upgrades. Village owes \$149,042 as the balance due on a \$300,000 no interest loan granted as a hardship case. The loan is scheduled to be paid in full by 2015.
- Sewer upgrades. The Village will have a new sewer debt in 2008 for \$1.35 million payable over 20 years.
- The Village has Fire Department-related debt outstanding for \$74,551, which is scheduled to be paid off in 2015.
- As of May 31, 2006, the Village Fund Balance was \$235,098. Upon the date of dissolution any liquid portion of this fund balance will be used to pay down existing debt obligations.

M. Recurring Obligations

Currently the Village has no recurring obligations that should be considered as part of this dissolution plan. In October 2007, the Village was granted receivership for Oak Mountain Ski Resort with an agreement to operate it for one winter through April 1, 2008. No provision is made for operation or ongoing control beyond that date. The Village has received a Payment in Lieu of Taxes (PILOT) in the past associated with Oak Mountain, but has not received it in recent years and does not anticipate receiving it in the future.

N. Village Books and Records

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

O. Changes in Revenue

Upon dissolution, three state sources of Village revenue—state aid, Consolidated Highway Improvement Program (CHIPs) funding, and the mortgage tax—would become Town revenues as would State Tax Relief (STAR) revenues as described below. The Utility Gross Receipts and any Telephone Commissions now

received by the Village would not be received by the Town if the Village dissolved.

State Aid – Revenue Sharing (AIM): Section 54 of the state finance law outlines the state revenue sharing program. Subdivision 10 details the program known as Aid and Incentives for Municipalities (AIM) which replaced in 2006 the previous approach to revenue sharing in the case of dissolution or consolidation. The current provision (AIM) allows the remaining municipality to receive the full amount of aid that the dissolved entity received. Thus, the remaining entity receives the combined total in state aid that both municipalities were receiving separately. In order to encourage local municipalities to consolidate, a further provision will increase the combined state aid that they receive by 25% in perpetuity. The Town of Lake Pleasant will receive 125% of the combined Village and Town state aid in the year following dissolution (and every year thereafter) based upon the formula used to calculate AIM. For 2006, this would have meant an increase of \$1,474 to the Town.

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

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

Utility Gross Receipts and Telephone Commissions: Under state law these Village revenues become Town revenues for two

years following dissolution of a Village, but are discontinued after year two (2006 Actual Village Utility Gross Receipts - \$9,182)⁵.

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

A complete list of revenues for the current Village and Town governments, as well as for a merged government have been estimated and are detailed in the Appendix A.

P. Change in Expenses Changes in expenses for all functions of the current Village and Town governments have been estimated and detailed in the Appendix B.

Q. Estimated Tax Impact Changes in the tax rate and a tax bill for a home with an assessed value at \$100,000 for all functions of the current Village and Town governments have been estimated. (See Appendix D).

⁵ The Village did not have any Telephone Commission revenue as of 2006 Financials

SECTION 2 – SHARED SERVICES OPPORTUNITIES

Based on our analysis of current Village and Town operations, CGR believes there are several opportunities for the two municipalities to reduce costs and provide more cost effective services by jointly managing delivery of the services described below.

Refuse Collection Services

Both the Village and Town run and manage separate refuse collection operations, as part of the DPW/Highway operations. Both have their own fleet of equipment and both have their own employees. Employee pay and benefit scales are slightly higher, on average, in the Town, but the difference is not significant enough to require additional adjustments for switching staff from one employer to the other. Employees in both entities are non-unionized, which greatly simplifies opportunities to create a shared services agreement between the Town and the Village.

Currently, the Village collects refuse/trash one day a week for residential customers in the winter, with two pickups a week in the summer, and two pick-ups per week for commercial customers. The Village budgets the equivalent of 1.8 full-time equivalent (FTE) employees. The Village has a refuse collection truck (packer), and also uses a small dump truck for this work. The cost of this service was \$ 80,918 in 2006 (OSC expense figures). The cost is paid for in the general budget, i.e. it as part of the budget paid for by the local property tax.

The Town collects refuse and trash twice a week for both residential and commercial customers year round as well as recyclables once per week. The Town budgets the equivalent of 1.5 FTE employees as an expense for refuse collection (in addition, the Town budgets for 1 FTE for recycling to work at the landfill – this position would not be affected by any refuse collection efficiencies). The Town has its own refuse collection

truck (packer) dedicated for this purpose. This service is provided to properties included in the Town refuse district. Not all properties in the Town are included in the refuse district. The cost of this service was \$136,888 in 2006 (OSC expense figures). Costs are paid for ad valorem by property owners in the refuse district.

CGR's observations as well those of a number of Village and Town residents interviewed for this project suggests that refuse collection services could be much more efficiently managed, especially if Village and Town operations were centrally managed within one district. Currently, collection routes are haphazard, with substantial criss-crossing, redundancy of routes and lack of systematic routine. Opportunities to improve refuse collection management include:

- 1) Refuse collection routes should be established which set the expectation of one pick-up per designated day. The refuse collection crew should only stop at each site once per pick-up day, on a regular sequence, on schedule, with the routes becoming clearly understood and residents expecting pick-up in the sequence. Thus, for example, residents at the start of a route need to have their trash cans ready to be picked up at the start of the day, and customers at the middle or end of the routes know they have customers until later in the day to get their trash out, if they so choose in order to minimize disruption by wildlife. If putting out trash early in the morning of collection days becomes impractical or undesirable for residents, the refuse collection routes could be started later in the day. The refuse collection routes and the amount of refuse routinely put out for collection is such that all of the Town and Village routes can be completed, with one pick-up per household or business, in less than a full day.
- 2) If refuse collection routes were designed to incorporate both Town refuse district customers and Village properties, the routes would be designed to be scheduled in quadrants, which would eliminate criss-crossing and route redundancy. CGR and others believe that one refuse truck and crew could

routinely pick up all regular refuse routes in the Village and Town in one day (although there might be different quadrants picked up on different days). At some times, it might be necessary to supplement the regular crew with an additional dump truck, but this would be the exception. Designing consolidated routes to be covered by one crew would allow either the Town or the Village to surplus one of the two refuse packers. The extra packer could either be sold for estimated one-time revenue of a range of \$25,000 - \$50,000, or kept to significantly extend the useful life of the two trucks by alternating their use, keeping one as a back-up. Shifting to one standard refuse collection crew would also free-up at least one full-time position. A reasonable projection for cost savings by eliminating one full-time DPW position, including benefits, is \$35,000 per year.

- 3) Management of a shared service refuse collection operation could be done by either the Village or the Town. If operated by the Village, the Town would contract with the Village to provide refuse collection within the Town district, and cost savings would be shared by lowered general fund taxes to Village taxpayers and lower refuse district taxes in the Town refuse district. If operated by the Town, the Town would expand its refuse collection district to include the Village, and would develop a new refuse collection fee that would be standard for everyone in the new combined district, with the fees being lower than current taxes to account for the operating efficiencies identified. This would have the effect of shifting costs for Village taxpayers from their general property tax to a refuse collection district fee. Because approximately 26% of the taxable assessed property in the Village is state or Timber Company owned land, the state and timber company in effect subsidize refuse collection costs by approximately \$21,000 (total cost x 26%). Shifting refuse costs from the general property tax to a refuse collection fee will eliminate that subsidy, i.e. all refuse collection costs will be shifted to refuse service users. However, offsetting this shift will be the cost saving efficiencies identified above, with the result that overall net costs to refuse district users would still decrease.

- 4) Summary. Through personnel savings and other savings (reduction in fuel costs through efficient routing and reduction of maintenance costs for one of the two refuse packers), refuse collection costs should be able to be reduced conservatively in the range of \$20,000 to \$40,000 depending on the property tax implications based upon whether the Village or the Town runs the service.

Highway/DPW Operations

Both the Village and Town run and manage separate DPW/Highway operations. Both entities operate and maintain their own DPW barns/facilities, both have their own fleet of equipment and both have their own employees. As noted in the Refuse Collection Services discussion, titles, pay and benefits are close enough between the Town and the Village that there would be little cost impact of moving employees from one entity to the other.

Currently, the Village operates its DPW with five FTE staff (1.8 FTE are devoted to refuse for analysis purposes – see above) and in 2006 it spent \$189,128 for highway related services not counting benefits. In addition, the DPW maintains the parks and the Village spent an additional \$42,453 to maintain these. These costs are exclusive of the costs associated with refuse collection services as they have been detailed previously.

The Town highway department employs 13 FTE staff plus a very part time clerk, a seasonal laborer, a part-time laborer and a Highway Superintendent. In 2006, the Town spent \$529,840 for town wide highway related services including parks and recreation and employee benefits. It spent \$188,803 for Town outside of Village services which included benefits. It is worth noting that the Town does receive a State contract to reimburse a portion of this work related to snow plowing of state and county highways.

In 2007, one of the DPW workers within the town ran for election as the Town Highway Superintendent. His platform was that he

could operate the town highway department with five fewer people than are currently employed. CGR conducted some interviews with Village and Town personnel and it is our conclusion that there is indeed some potential overlap with services that are being provided inefficiently. In addition to refuse collection, it is reasonable to assume that a centrally run combined operation would result in up to 3-5 FTE positions being eliminated over time through attrition. At an average of \$35,000/person, that would result in personnel savings that ranges from \$105,000 - \$175,000.

There is little equipment overlap or redundancy between the two entities and what they have appears to be adequate to meet the needs of both municipalities. However, we anticipate that equipment would be re-evaluated in a shared services arrangement and some equipment may be sold, or just put on a rotation to help lengthen the useful life of the pieces.

Our initial review suggests there would continue to be two highway garages. However, the site of the current Town highway department has capacity to absorb the fleet and work of the Village DPW. Over time, a shared services agreement may eventually lead to the selling of the Village parcel that currently houses the Village DPW.

Comments on Other Operations

Clerk Functions

Both the Village and Town have separate Clerk functions. The Town Clerk is an independently elected official, whereas the Village Clerk is appointed. Town Clerks can be appointed by the Town Board, however, only after a voter referendum to switch to an appointed Town Clerk. Having an elected Town Clerk limits the opportunity to create a shared services Clerk function, as elected Town Clerks can change how they organize to carry out their functions. However, if the Village dissolves and the Town Clerk takes over Village functions, CGR believes that a single Town Clerk function could be provided adequately with fewer FTE staff than currently budgeted.

The Dissolution Committee assumed in its plan that there would be no net savings by consolidating the Clerk functions. Currently, the Town Clerk function includes 2.5 FTE positions – the Town Clerk, a part-time deputy clerk, and an FTE accounts payable clerk/secretary. Approximately .75 FTE of Town Clerk staff is assigned to functions in support of the Town Court, which still leaves 1.75 FTE for Town Clerk functions. Currently, the Village Clerk function includes 1.5 FTE positions – the full time Village Clerk/Treasurer and a part-time deputy clerk. The combination of current Town and Village operations equals 4 FTE positions.

CGR believes that a consolidated operation could be adequately staffed by 3 FTE positions: one Town Clerk (elected position), .75 court clerk and 1.25 deputy/accounts payable clerks. The net savings for this reduction would be approximately the equivalent of one salary and benefits or \$40,000 per year.

Fire & Emergency Services

Fire services are provided by two separate fire departments in the Town. The Village runs a fire department, which is financed through the Village General Fund and is thus a component of the property tax. The Village fire department expenses in 2006 (OSC data) were \$35,904. The Town contracts with the Town of Lake Pleasant Volunteer Fire Department to provide fire protection to the Town fire protection district, which includes all the property in the Town outside the Village. Town fire protection costs are financed through a separate property tax on those properties in the Town fire protection district. Town fire protection expenses in 2006 (OSC data) were \$58,000.

Ambulance/EMS services are provided both inside the Village and to the Town outside the Village by the Speculator Volunteer Ambulance Corps. The cost of ambulance/EMS services are paid by donations and charges from the ambulance company to persons receiving service generally paid for through insurance. In addition, the Town paid the Village a small fee for the service of \$4,176 per 2006 OSC data.

The Dissolution Committee assumed in its Dissolution Plan that the best solution for the community would be to retain the two separate fire departments, with the former Village fire department incorporated as a separate fire district, to provide service in the area formerly covered by the Village fire department. This assumption resulted in no shared services cost efficiencies. Recognizing that the Dissolution Committee had to take into account the fact that the community probably wants to continue with two separate volunteer fire companies, CGR notes that the most cost efficient solution would be to create a single fire department to cover the entire Town, including the Village. While it is likely that fire equipment would continue to be housed in the two current fire stations to minimize travel time for the equipment to get to fire/rescue scenes, it is likely that managing the two operations as a single department would, over time, increase opportunities to deploy firefighters more efficiently, and reduce the amount of equipment needed in total. CGR did not try to estimate the potential cost savings. Cost reductions would be minimal for the time being because there are no labor savings due to these being all volunteer departments. However, the major savings down the road would occur if and when the communities need to purchase or refurbish a large piece of equipment, for one or the other of the fire stations. At that time, a single fire department would be able defer or choose not to make an equipment purchase by taking into account all equipment available in the community and not just the equipment in one department or the other.

If the Village does not dissolve, opportunities for a shared services agreement are limited. The Village could dissolve its department and contract with the Town Volunteer Fire Department. Or, the Town could choose to contract with the Village fire department to provide fire services to the Town fire protection district, in which case the Town of Lake Pleasant Volunteer Fire Department would have no reason to exist and could dissolve. However, pursuing either of these approaches would be counter-productive, in that there would be little if any short-term savings, and lots of ill-will

among the extremely important volunteer base within the community. One way the Town and Village could obtain the benefits of efficient long-term planning of fire protection services, however, would be to enter into a shared services agreement to create a joint fire advisory board which would have approval over all equipment or facilities spending decisions in the future. The board would be able to balance the greater needs of the community and ensure that the community does not make redundant or duplicative expenditures on equipment and facilities.

Water and Sewer Operations

The Village currently runs the water and sewer operations in the community, and provides those services to Town outside Village districts by charging fees to cover their costs. Currently, there are 3 FTE positions in the Village budgeted for water and sewer operations. The same employees work in both operations, and are separate from other Village DPW/Highway operations. If the Village dissolves, water and sewer operations would be run by the Town as a separate department, and funded by separate water and sewer district charges. CGR does not believe that there are any opportunities to reduce costs through a shared services agreement if the Town and Village continue as separate entities, because current operations are already consolidated. However, CGR observed that it may be possible to reduce the cost of current operations by better planning employee work schedules, to reduce overtime costs. One possibility would be to schedule regular duty days, alternating between the three employees, so that one employee is on regular duty time every day of the week, including weekends, by staggering day shifts.

In addition, the Town and Village could, through a shared services agreement, create a joint water and sewer advisory board, which could be given the authority to have approval of all capital expenditures in either system. This would ensure that investments in the systems would be consistent with the growth needs of both the Town and the Village. In essence, the joint advisory board would play a key role in future economic development of the area, in that future development is likely to require water and sewer

system service. Thus, by creating a joint board, the communities would be indicating their willingness to work formally together to ensure the most efficient and equitable delivery of water and sewer services in years to come.

APPENDICES

All estimates and projections on the tables in this appendix are based on the Fiscal Year 2006 actual expenses of the two municipalities.

Appendix A

Actual Revenues, Combined and Projected Revenues
for the Village of Speculator for (FY 2005-06)
and the Town of Lake Pleasant (FY 2006)

Appendix B

Actual Expenses, Combined and Projected Expenses
for the Village of Speculator for (FY 2005-06)
and the Town of Lake Pleasant (FY 2006)

Appendix C

List of Fixed Assets for the Village of Speculator

Appendix D

Estimated Tax Tables

Appendix E

Village Law – Article 19 (Dissolutions)

Appendix F

Civil Service Law – Article 5, Title A, Section 70 (Transfers)

Comparison of Village of Speculator ('05-'06) and Town of Lake Pleasant (2006) Actual Revenue Per OSC Data, and Merged Comparison

Village of Speculator		Town of Lake Pleasant		COMBINED ENTITY			Assumptions, Comments Based on Interviews
Account Narrative	5/31/2006	Account Narrative	12/31/2006	2006 Combined Town & Village (excludes double entries)	Projected Combined Entity Per Committee	Difference	
Revenue							
Real Property Taxes		Real Property Taxes					
REAL PROPERTY TAXES	\$697,434	REAL PROPERTY TAXES	\$733,879	\$1,431,313	\$1,074,913	(\$356,400)	There is a significant shift if the taxable assessments by Fund based upon redistribution of costs/expenses between funds.
		REAL PROPERTY TAXES	\$75,047	\$75,047	\$0	(\$75,047)	
		REAL PROPERTY TAXES	\$441,137	\$441,137	\$615,361	\$174,224	All B Funds shift to A Fund costs
		REAL PROPERTY TAXES	\$122,172	\$122,172	\$0	(\$122,172)	
		REAL PROPERTY TAXES	\$96,900	\$96,900	\$96,139	(\$761)	
				\$0	\$75,725	\$75,725	Taxes that would come from a new Village Fire Protection District
		REAL PROPERTY TAXES	\$75,523	\$75,523	\$192,617	\$117,094	
		REAL PROPERTY TAXES	\$38,912	\$38,912	\$45,055	\$6,143	
Total	\$697,434	Total	\$1,583,570	\$2,281,004	\$2,099,810	(\$181,194)	
Other Tax Items							
OTHER PAYMENTS IN LIEU OF TAXES	\$8,212	OTHER PAYMENTS IN LIEU OF TAXES	\$0	\$8,212	\$0	(\$8,212)	Oak Mountain - not receiving any money and do not anticipate any.
INTEREST & PENALTIES ON REAL PROP TAX	\$10,572	INTEREST & PENALTIES ON REAL PROP TAXES	\$1,399	\$11,971	\$11,971	\$0	
Total	\$18,784	Total	\$1,399	\$20,183	\$11,971	(\$8,212)	
Non-Property Tax Items		Non-Property Tax Items					
UTILITIES GROSS RECEIPTS TAX	\$9,182			\$9,182	\$0	(\$9,182)	The Town would not receive this vVillage revenue after a period of 2 yrs.
		FRANCHISES	\$1,218	\$1,218	\$1,218	\$0	
		OTHER NON-PROP TAX	\$2,243	\$2,243	\$2,243	\$0	
Total	\$9,182	Total	\$3,461	\$12,643	\$3,461	(\$9,182)	
Clerk Fees		Clerk Fees					
CLERK FEES	\$273	CLERK FEES	\$739	\$1,012	\$1,012	\$0	
		POLICE FEES	\$0	\$0	\$0	\$0	
Total	\$273	Total	\$739	\$1,012	\$1,012	\$0	
Vital Statistics		Vital Statistics					
VITAL STATISTICS FEES	\$140			\$140	\$140	\$0	
Total	\$140	Total	\$0	\$140	\$140	\$0	
Library		Library					
		LIBRARY CHARGES	\$809	\$809	\$809	\$0	
		LIBRARY SERVICES, OTHER GOVTS	\$0	\$0	\$0	\$0	
		Total	\$809	\$809	\$809	\$0	
Zoning		Zoning					
ZONING FEES	\$855			\$855	\$855	\$0	
Total	\$855	Total	\$0	\$855	\$855	\$0	
Garbage		Garbage					
REFUSE & GARBAGE CHARGES	\$2,737	REFUSE & GARBAGE CHARGES	\$9,038	\$11,775	\$11,775	\$0	TOV costs shift to townwide cost - Resulting total is townwide expense
		REFUSE & GARBAGE SERV OTHER GOVTS	\$0	\$0	\$0	\$0	
Total	\$2,737	Total	\$9,038	\$11,775	\$11,775	\$0	
Other Home and Community Services Income		Other Home and Community Services Income					
		OTHER HOME & COMMUNITY SERVICES INCOME	\$5,374	\$5,374	\$5,374	\$0	
		Total	\$5,374	\$5,374	\$5,374	\$0	

Cemetary		Cemetary					
		SALE OF CEMETERY LOTS	\$575	\$575	\$575	\$0	
CHARGES FOR CEMETERY SERVICES	\$1,200			\$1,200	\$1,200	\$0	
Total	\$1,200	Total	\$575	\$1,775	\$1,775	\$0	
Transportation		Transportation					
		TRANSPORTATION SERVICES, OTHER GOVTS	\$750	\$750	\$750	\$0	Town highway TOV costs shift to townwide cost
		Total	\$750	\$750	\$750	\$0	
Snow Removal		Snow Removal					
SNOW REMOVAL SERVICES, OTHER GOVTS	\$1,395	SNOW REMOVAL SERVICES-OTHER GOVTS	\$65,354	\$66,749	\$66,749	\$0	Snow Removal - State contract says man and machine reimbursement
Total	\$1,395	Total	\$65,354	\$66,749	\$66,749	\$0	Village contract with school district - Town would pick up the contract
Youth Rec Services		Youth Rec Services					
YOUTH RECREATION SERVICES, OTHER GO	\$800	YOUTH RECREATION SERVICES, OTHER GOVTS	\$800	\$1,600	\$1,600	\$0	
Total	\$800	Total	\$800	\$1,600	\$1,600	\$0	
		Programs for Aging					
		PROGRAMS FOR AGING, OTHER GOVTS	\$3,359	\$3,359	\$3,359	\$0	
		Total	\$3,359	\$3,359	\$3,359	\$0	
Use of Money and Property		Use of Money and Property					
INTEREST AND EARNINGS	\$1,643	INTEREST AND EARNINGS	\$18,872	\$20,515	\$20,515	\$0	All TOV Funds shift to townwide funds
		INTEREST AND EARNINGS	\$2,803	\$2,803	\$2,803	\$0	
		INTEREST AND EARNINGS	\$11,078	\$11,078	\$11,078	\$0	
		INTEREST AND EARNINGS	\$6,312	\$6,312	\$6,312	\$0	
		INTEREST AND EARNINGS	\$896	\$896	\$896	\$0	
		INTEREST AND EARNINGS	\$1,892	\$1,892	\$1,892	\$0	
		INTEREST AND EARNINGS	\$1,439	\$1,439	\$1,439	\$0	
Subtotal	\$1,643	Subtotal	\$43,292	\$44,935	\$44,935	\$0	
		RENTAL OF REAL PROPERTY	\$12,928	\$12,928	\$12,928	\$0	
		Subtotal	\$12,928	\$12,928	\$12,928	\$0	
		DOG LICENSES	\$428	\$428	\$428	\$0	
		BUILDING AND ALTERATION PERMITS	\$396	\$396	\$396	\$0	
		BUILDING AND ALTERATION PERMITS	\$1,890	\$1,890	\$1,890	\$0	
		PERMITS, OTHER	\$0	\$0	\$0	\$0	
		Subtotal	\$2,714	\$2,714	\$2,714	\$0	
		FINES AND FORFEITED BAIL	\$7,982	\$7,982	\$7,982	\$0	
		Subtotal	\$7,982	\$7,982	\$7,982	\$0	
SALES OF SCRAP & EXCESS MATERIALS	\$0	SALES OF SCRAP & EXCESS MATERIALS	\$25	\$25	\$25	\$0	
		SALES OF SCRAP & EXCESS MATERIALS	\$26,231	\$26,231	\$26,231	\$0	
		SALES OF SCRAP & EXCESS MATERIALS	\$16,898	\$16,898	\$16,898	\$0	
Subtotal	\$0	Subtotal	\$43,154	\$43,154	\$43,154	\$0	
SALES OF REAL PROPERTY	\$0			\$0	\$0	\$0	
SALES OF EQUIPMENT	\$0	SALES OF EQUIPMENT	\$16,988	\$16,988	\$16,988	\$0	
Subtotal	\$0	Subtotal	\$16,988	\$16,988	\$16,988	\$0	
INSURANCE RECOVERIES	\$0	INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	
		INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	
Subtotal	\$0	Subtotal	\$0	\$0	\$0	\$0	
Use of Money and Property Total	\$1,643	Use of Money and Property Total	\$127,058	\$128,701	\$128,701	\$0	

Appendix A

Miscellaneous		Miscellaneous					
REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$1,885	REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$0	\$1,885	\$0	(\$1,885)	No Village expenses and thus no refunds from prior years
		REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$0	\$0	\$0	\$0	All TOV funds shift to townwide funds
Subtotal	\$1,885	Subtotal	\$0	\$1,885	\$0	(\$1,885)	
GIFTS AND DONATIONS	\$5,130	GIFTS AND DONATIONS	\$0	\$5,130	\$5,130	\$0	
		GIFTS AND DONATIONS	\$50	\$50	\$50	\$0	
		LIBRARY SYSTEM GRANT	\$1,628	\$1,628	\$1,628	\$0	
Subtotal	\$5,130	Subtotal	\$1,678	\$6,808	\$6,808	\$0	
UNCLASSIFIED (SPECIFY)	\$0	UNCLASSIFIED (SPECIFY)	\$5,419	\$5,419	\$5,419	\$0	
		UNCLASSIFIED (SPECIFY)	\$30	\$30	\$30	\$0	
		UNCLASSIFIED (SPECIFY)	\$0	\$0	\$0	\$0	
		UNCLASSIFIED (SPECIFY)	\$0	\$0	\$0	\$0	
		UNCLASSIFIED (SPECIFY)	\$0	\$0	\$0	\$0	
		UNCLASSIFIED (SPECIFY)	\$0	\$0	\$0	\$0	
		UNCLASSIFIED (SPECIFY)	\$0	\$0	\$0	\$0	
Subtotal	\$0	Subtotal	\$1,499	\$1,499	\$1,499	\$0	
INTERFUND REVENUES	\$0	INTERFUND REVENUES	\$0	\$0	\$0	\$0	
Miscellaneous Total	\$7,015	Miscellaneous Total	\$8,626	\$15,641	\$13,756	(\$1,885)	
State Aid		State Aid					
ST AID, REVENUE SHARING	\$1,507	ST AID, REVENUE SHARING	\$4,388	\$5,895	\$7,369	\$1,474	AIM Increase due to 25% incentive to consolidate services.
ST AID, MORTGAGE TAX	\$6,942	ST AID, MORTGAGE TAX	\$37,252	\$44,194	\$44,194	\$0	All TOV funds shift to townwide funds
ST AID, REAL PROPERTY TAX ADMINISTRAT	\$0	ST AID, REAL PROPERTY TAX ADMINISTRATION	\$511	\$511	\$511	\$0	
ST. AID, RECORDS MGMT.	\$0			\$0	\$0	\$0	
ST AID - OTHER (SPECIFY)	\$0	ST AID - OTHER (SPECIFY)	\$8,900	\$8,900	\$8,900	\$0	
		ST AID, OTHER AID (SPECIFY)	\$0	\$0	\$0	\$0	
		ST AID, SNOWMOBILE LAW ENFORCE	\$10,350	\$10,350	\$10,350	\$0	
ST AID, CONSOLIDATED HIGHWAY AID	\$0	ST AID, CONSOLIDATED HIGHWAY AID	\$37,593	\$37,593	\$37,593	\$0	
		ST AID-ECONOMIC ASSISTANCE	\$0	\$0	\$0	\$0	
		ST AID, YOUTH PROGRAMS	\$776	\$776	\$776	\$0	
		ST AID FOR LIBRARIES	\$75	\$75	\$75	\$0	
		ST AID EMERGENCY DISASTER ASSISTANCE	\$0	\$0	\$0	\$0	
		ST AID, OTHER HOME AND COMM SERV	\$0	\$0	\$0	\$0	
Total	\$8,449	Total	\$99,845	\$108,294	\$109,768	\$1,474	
Transfers		Transfers					
INTERFUND TRANSFERS	\$0	INTERFUND TRANSFERS	\$0	\$0	\$0	\$0	
Total	\$0	Total	\$0	\$0	\$0	\$0	
Miscellaneous		Miscellaneous					
BALANCING CODE - OSC USE ONLY	\$0	FED AID EMER DISASTER ASSIST	\$0	\$0		0	
Revenue (A-Fund Only)	\$749,907	Revenue (A, B, DA, DB, SF, SR, L)	\$1,910,757	\$2,660,664	\$2,461,665	(\$198,999)	
Water Fund Revenue							
UNMETERED WATER SALES	\$129,923			\$129,923	\$186,171	\$56,248	Should consider Water Rate Study Scenario 1 - Minimum charge of \$11.50 and \$5.25 per 1000 Gallons usage charge in order to break even: Scenario suggests revenue could be higher, but that should be set aside for capital investments
WATER SERVICE CHARGES	\$0			\$0	\$0	\$0	
INTEREST & PENALTIES ON WATER RENTS	\$902			\$902	\$902	\$0	
SERVICE FOR OTHER GOVTS	\$0			\$0	\$0	\$0	
INTEREST AND EARNINGS	\$749			\$749	\$749	\$0	
SALES OF SCRAP & EXCESS MATERIALS	\$0			\$0	\$0	\$0	
INSURANCE RECOVERIES	\$0			\$0	\$0	\$0	
REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$0			\$0	\$0	\$0	
GIFTS AND DONATIONS	\$0			\$0	\$0	\$0	
Total Water Fund Revenue	\$131,574			\$131,574	\$187,822	\$56,248	

Appendix A

Sewer Fund Revenue								
Revenue								
SEWER RENTS	\$134,762			\$134,762	\$148,091	\$13,329		
SEWER CHARGES	\$570			\$570	\$570	\$0	Currently operating under Sewer Rate Analysis Scenario 2 - Minimum charge \$28.48 and \$4.40 per 1000 gallons usage charge - May need an increase when debt is rolled in. Scenario models more revenue than what is shown here.	
INTEREST & PENALTIES ON SEWER ACCTS	\$871			\$871	\$871	\$0		
SEWER SERV OTHER GOVTS	\$2,400			\$2,400	\$2,400	\$0		
INTEREST AND EARNINGS	\$296			\$296	\$296	\$0		
SALES OF SCRAP & EXCESS MATERIALS	\$0			\$0	\$0	\$0		
INSURANCE RECOVERIES	\$0			\$0	\$0	\$0		
REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$10,583			\$10,583	\$10,583	\$0		
INTERFUND REVENUES	\$0			\$0	\$0	\$0		
Transfers						\$0		
INTERFUND TRANSFERS	\$12,500			\$12,500	\$12,500	\$0		
Total Sewer Fund Revenue	\$161,982			\$161,982	\$175,311	\$13,329		
Total Revenue (A, FX, G Funds)	\$1,043,463	Total Revenue (A, B, DA, DB, SF, SR, L Funds)	\$1,910,757	\$2,954,220	\$2,824,798	-\$129,422		
Revenue by Fund	Total	Revenue by Fund	Total	Total				
General Fund - Village	\$749,907	General Fund - Townwide	\$857,813	\$1,607,720	\$1,245,881	-\$361,839		
	\$0	General Fund - TOV	\$88,808	\$88,808	\$0	-\$88,808		
	\$0	Highway - Townwide	\$560,788	\$560,788	\$797,960	\$237,172		
	\$0	Highway - TOV	\$183,725	\$183,725	\$0	-\$183,725		
	\$0	Fire Protection District	\$97,796	\$97,796	\$97,035	-\$761		
	\$0	Fire Protection District (2)	\$0	\$0	\$75,725	\$75,725		
	\$0	Refuse District	\$77,415	\$77,415	\$194,509	\$117,094		
	\$0	Library	\$44,412	\$44,412	\$50,555	\$6,143		
Water	\$131,574	Water	\$0	\$131,574	\$187,822	\$56,248		
Sewer	\$161,982	Sewer	\$0	\$161,982	\$175,311	\$13,329		
Total	\$1,043,463	Total	\$1,910,757	\$2,954,220	\$2,824,798	-\$129,422		
								-4.38%

Comparison of Village of Speculator ('05-'06) and Town of Lake Pleasant (2006) Actual Expenses Per OSC Data, and Merged Comparison

Village of Speculator (44.6 Sq Miles - Population 331) (1930 Pop. 261)		Town of Lake Pleasant (188.1 Sq Miles, Pop. 503) (1930 Pop. 549)		COMBINED ENTITY			Assumptions, Comments Based on Interviews
Account Narrative	5/31/2006	Account Narrative	12/31/2006	2006 Combined Town & Village (excludes double entries)	Projected Combined Entity Per Committee	Difference 2006 Combined and Projected Combined	
Expenses							
General Administration							
Legislative							
LEGISLATIVE BOARD, PERS SERV	\$5,288	LEGISLATIVE BOARD, PERS SERV	\$9,655	\$14,943	\$9,655	(\$5,288)	Loss of legislative board expense at the Village level
LEGISLATIVE BOARD, CONTR EXPEND	\$15	LEGISLATIVE BOARD, CONTR EXPEND	\$11,466	\$11,481	\$11,466	(\$15)	
Total	\$5,303	Total	\$21,121	\$26,424	\$21,121	(\$5,303)	
Judicial							
		MUNICIPAL COURT, PERS SERV	\$29,734	\$29,734	\$29,734	\$0	
		MUNICIPAL COURT, EQUIP & CAP OUTLAY	\$0	\$0	\$0	\$0	
		MUNICIPAL COURT, CONTR EXPEND	\$3,322	\$3,322	\$3,322	\$0	
Total	\$0	Total	\$33,056	\$33,056	\$33,056	\$0	
Executive							
MAYOR, PERS SERV	\$2,532	SUPERVISOR, PERS SERV	\$62,222	\$64,754	\$62,222	(\$2,532)	Elimination of Mayor position
		SUPERVISOR, EQUIP & CAP OUTLAY	1585	\$1,585	\$1,585	\$0	
MAYOR, CONTR EXPEND	\$0	SUPERVISOR, CONTR EXPEND	\$3,271	\$3,271	\$3,271	\$0	
Total	\$2,532	Total	\$67,078	\$69,610	\$67,078	(\$2,532)	
Treasurer/Clerk							
		BUDGET, PERS SERV	\$1,389	\$1,389	\$1,389	\$0	
AUDITOR, CONTR EXPEND	\$0			\$0	\$0	\$0	
TREASURER, PERS SERV	\$38,730	CLERK, PERS SERV	\$31,603	\$70,333	\$70,333	\$0	No change in cost. Existing Village Clerk/Treasurer function would be absorbed by the Town - May lose one PT person from Village
TREASURER, EQUIP & CAP OUTLAY	\$2,325	CLERK, EQUIP & CAP OUTLAY	\$274	\$2,599	\$2,599	\$0	
TREASURER, CONTR EXPEND	\$2,556	CLERK, CONTR EXPEND	\$3,787	\$6,343	\$6,343	\$0	
Total	\$43,611	Total	\$37,053	\$80,664	\$80,664	\$0	
Tax Advertising							
TAX ADVERTISING, CONTR EXPEND	\$300			\$300	\$0	(\$300)	Town would not absorb this expense from the Village
Total	\$300			\$300	\$0	(\$300)	
Law							
LAW, PERS SERV	\$6,000			\$6,000	\$0	(\$6,000)	Town has their own Attorney - No need for Village attorney
LAW, CONTR EXPEND	\$474	LAW, CONTR EXPEND	\$33,493	\$33,967	\$36,000	\$2,033	Actual billable hours for Town attorney would increase
Total	\$6,474	Total	\$33,493	\$39,967	\$36,000	(\$3,967)	
		ENGINEER, CONTR EXPEND	\$0	\$0	\$0	\$0	
Total		Total	\$0	\$0	\$0	\$0	
Elections							
ELECTIONS, PERS SERV	\$0	ELECTIONS, PERS SERV	\$0	\$0	\$0	\$0	County runs elections, volunteers staff locations - Town would not absorb this cost
ELECTIONS, CONTR EXPEND	\$355	ELECTIONS, CONTR EXPEND	\$0	\$355	\$0	(\$355)	
Total	\$355	Total	\$0	\$355	\$0	(\$355)	
Buildings							
BUILDINGS, PERS SERV	\$0	BUILDINGS, PERS SERV	\$20,374	\$20,374	\$20,374	\$0	Village Hall - Town will keep space and pay personnel for maintenance
BUILDINGS, EQUIP & CAP OUTLAY	\$3,800	BUILDINGS, EQUIP & CAP OUTLAY	\$0	\$3,800	\$0	(\$3,800)	Incidentals for space will not be necessary.
BUILDINGS, CONTR EXPEND	\$10,433	BUILDINGS, CONTR EXPEND	\$54,103	\$64,536	\$64,536	\$0	Costs to maintain both buildings will remain (HVAC, Repairs, etc).
Total	\$14,233	Total	\$74,477	\$88,710	\$84,910	(\$3,800)	
Mail							
		CENTRAL PRINT & MAIL, EQUIP & CAP OUTLAY	\$0	\$0	\$0	\$0	There will be efficiencies in postage and mailings
CENTRAL PRINT & MAIL, CONTR EXPEND	\$1,166	CENTRAL PRINT & MAIL, CONTR EXPEND	\$10,161	\$11,327	\$10,500	(\$827)	
Total	\$1,166	Total	\$10,161	\$11,327	\$10,500	(\$827)	
Data Processing							
		CENTRAL DATA PROCESS & CAP OUTLAY	\$269	\$269	\$269	\$0	
		CENTRAL DATA PROCESS, CONTR EXPEND	\$8,663	\$8,663	\$8,663	\$0	
Total		Total	\$8,932	\$8,932	\$8,932	\$0	

Appendix B

Unallocated Insurance							
UNALLOCATED INSURANCE, CONTR EXPEND	\$23,369	UNALLOCATED INSURANCE, CONTR EXPEND	\$25,000	\$48,369	\$43,529	(\$4,840)	Combined General Liability - anticipated savings of 10%
		UNALLOCATED INSURANCE, CONTR EXPEND	\$12,576	\$12,576	\$12,576	\$0	
		UNALLOCATED INSURANCE, CONTR EXPEND	\$0	\$0	\$0	\$0	
		UNALLOCATED INSURANCE, CONTR EXPEND	\$923	\$923	\$923	\$0	
Total	\$23,369	Total	\$38,499	\$61,868	\$57,028	(\$4,840)	
Miscellaneous							
MUNICIPAL ASSN DUES, CONTR EXPEND	\$759	MUNICIPAL ASSN DUES, CONTR EXPEND	\$1,285	\$2,044	\$1,285	(\$759)	Village dues will not be collected
JUDGEMENTS AND CLAIMS, CONTR EXPEND	\$0	JUDGEMENTS AND CLAIMS, CONTR EXPEND	\$0	\$0	\$0	\$0	
PUR OF LAND/RIGHT OF WAY, CONTR EXPEND	\$205			\$205	\$205	\$0	
		TAXES & ASSESS ON MUNIC PROP, CONTR EXPEND	\$2,092	\$2,092	\$2,092	\$0	
		OTHER GENERAL GOVERNMENT, PERS SERV	\$1,197	\$1,197	\$1,197	\$0	
		CONTINGENCY ACCOUNT, CONTR EXPEND	\$0	\$0	\$0	\$0	
Total	\$964	Total	\$4,574	\$5,538	\$4,779	(\$759)	
Animal Control							
		CONTROL OF ANIMALS, PERS SERV	\$3,423	\$3,423	\$3,423	\$0	
		CONTROL OF ANIMALS, CONTR EXPEND	\$400	\$400	\$400	\$0	
		Total	\$3,823	\$3,823	\$3,823	\$0	
Vital Statistics							
REGISTRAR OF VITAL STAT CONTR EXPEND	\$140	REGISTRAR OF VITAL STATISTICS, PERS SERV	\$1,197	\$1,337	\$1,337	\$0	
		REGISTRAR OF VITAL STAT CONTR EXPEND	\$44	\$44	\$44	\$0	
Total	\$140	Total	\$1,241	\$1,381	\$1,381	\$0	
Insect Control							
		INSECT CONTROL, CONTR EXPEND	\$0	\$0	\$0	\$0	
	\$0	Total	\$0	\$0	\$0	\$0	
Other Government Services							
		SERVICES OTHER GOVTS, PERS SERV	\$25,898	\$25,898	\$25,898	\$0	
		Total	\$25,898	\$25,898	\$25,898	\$0	
Street Lighting							
STREET LIGHTING, CONTR EXPEND	\$16,988	STREET LIGHTING, CONTR EXPEND	\$19,093	\$36,081	\$36,081	\$0	
Total	\$16,988	Total	\$19,093	\$36,081	\$36,081	\$0	
Publicity							
PUBLICITY, CONTR EXPEND	\$1,254	PUBLICITY, CONTR EXPEND	\$49,444	\$50,698	\$50,698	\$0	
Total	\$1,254	Total	\$49,444	\$50,698	\$50,698	\$0	
Veteran's Service							
		VETERANS SERVICE, CONTR EXPEND	\$500	\$500	\$500	\$0	
		Total	\$500	\$500	\$500	\$0	
Historian							
		HISTORIAN, PERS SERV	\$0	\$0	\$0	\$0	
		HISTORIAN, CONTR EXPEND	\$2,236	\$2,236	\$2,236	\$0	
		TOTAL	\$2,236	\$2,236	\$2,236	\$0	
Celebrations							
CELEBRATIONS, CONTR EXPEND	\$5,332	CELEBRATIONS, CONTR EXPEND	\$2,561	\$7,893	\$7,893	\$0	
Total	\$5,332	Total	\$2,561	\$7,893	\$7,893	\$0	
Miscellaneous Home and Community Services							
		MISC HOME & COMM SERV, PERS SERV	\$0	\$0	\$0	\$0	
		MISC HOME & COMM SERV, CONTR EXPEND	\$5,000	\$5,000	\$5,000	\$0	
		Total	\$5,000	\$5,000	\$5,000	\$0	
Planning and Research							
		PLANNING, CONTR EXPEND	\$0	\$0	\$0	\$0	
		RESEARCH, CONTR EXPEND	\$0	\$0	\$0	\$0	
		Total	\$0	\$0	\$0	\$0	
Environmental Control							
		ENVIRONMENTAL CONTROL, PERS SERV	\$4,992	\$4,992	\$4,992	\$0	
		Total	\$4,992	\$4,992	\$4,992	\$0	
Displacement of Real Property							
DISP OF REAL PROP, CONTR EXPEND	\$0			\$0	\$0	\$0	

	\$0	Total	\$0	\$0	\$0	\$0	
Total General Administration	\$122,021		\$443,232	\$565,253	\$542,570	(\$22,683)	
Assessment and Zoning							
Assessment							
		ASSESSMENT, PERS SERV	\$20,823	\$20,823	\$20,823	\$0	Vicki Buyce - Doing asseseml and safety inspection
		ASSESSMENT, EQUIP & CAP OUTLAY	\$0	\$0	\$0	\$0	
		ASSESSMENT, CONTR EXPEND	\$20,779	\$20,779	\$20,779	\$0	
		Total	\$41,602	\$41,602	\$41,602	\$0	
Zoning							
	\$5,000	ZONING, PERS SERV	\$18,782	\$23,782	\$23,782	\$0	Towns would absorb Village zoning function - (Possible 3 Yr. Figure)
	\$502	ZONING, CONTR EXPEND	\$2,816	\$3,318	\$3,000	(\$318)	Efficiencies with one department save money
	Total \$5,502	Total	\$21,598	\$27,100	\$26,782	(\$318)	
Total Assessment and Zoning	\$5,502		\$63,200	\$68,702	\$68,384	(\$318)	
Fire & Ambulance							
Fire							
	\$5,913	FIRE, EQUIP & CAP OUTLAY		\$5,913	\$5,913	\$0	Fire Department - Administrated by DPW - Costs remain
	\$29,991	FIRE, CONTR EXPEND		\$29,991	\$58,000	\$28,009	Costs closer to even between two departments - 2006 Village Anomaly. Village costs shift to 2nd Fire Protection District (SF2)
		FIRE PROTECTION, CONTR EXPEND	\$58,000	\$58,000	\$58,000	\$0	Costs remain the same
		AMBULANCE, CONTR EXPEND	\$4,176	\$4,176	\$4,176	\$0	
	Total \$35,904	Total	\$62,176	\$98,080	\$126,089	\$28,009	
Total Fire	\$35,904		\$62,176	\$98,080	\$126,089	\$28,009	
Public Health and Safety							
Public Safety							
		PUBLIC SAFETY ADMIN, CONTR EXPEND	\$0	\$0	\$0	\$0	
	\$4,500	SAFETY INSPECTION, PERS SERV		\$4,500	\$4,500	\$0	Vicki Buyce (Town and Village already) - No deputy
	\$4	SAFETY INSPECTION, CONTR EXPEND		\$4	\$4	\$0	NFPA membership, travel, etc.
		CIVIL DEFENSE, CONTR EXPEND	\$4,948	\$4,948	\$4,948	\$0	Basic 911 expense - Emergency management plan
		MISC PUBLIC SAFETY, CONTR EXPEND	\$0	\$0	\$0	\$0	
	Total \$4,504	Total	\$4,948	\$9,452	\$9,452	\$0	
Public Health							
		PUBLIC HEALTH, CONTR EXPEND	\$0	\$0	\$0	\$0	
		Total	\$0	\$0	\$0	\$0	
	\$4,504		\$4,948	\$9,452	\$9,452	\$0	
Highway Department and Department of Public Works							
Garage							
	\$25,189	CENTRAL GARAGE, PERS SERV		\$25,189	\$25,189	\$0	Includes hours spent on repair work, maintenance of equipment
	\$4,050	CENTRAL GARAGE, EQUIP & CAP OUTLAY		\$4,050	\$4,050	\$0	Radios, replacement tools, floor jack, etc.
	\$41,487	CENTRAL GARAGE, CONTR EXPEND	\$11	\$41,498	\$41,498	\$0	Includes gas & diesel expense
	Total \$70,726	Total	\$11	\$70,737	\$70,737	\$0	
Street Administration							
	\$37,875	STREET ADMIN, PERS SERV	\$48,111	\$85,986	\$85,986	\$0	Highway Superintendent
		STREET ADMIN, CONTR EXPEND	\$1,009	\$1,009	\$1,009	\$0	
	Total \$37,875	Total	\$49,120	\$86,995	\$86,995	\$0	
Street Maintenance							
		MAINT OF STREETS, PERS SERV	\$46,942	\$46,942	\$46,942	\$0	Some CHIPS labor money
	\$10,035	MAINT OF STREETS, PERS SERV		\$10,035	\$10,035	\$0	
	\$36,532	MAINT OF STREETS, EQUIP & CAP OUTLAY		\$36,532	\$36,532	\$0	CHIPS material cost
	\$6,190	MAINT OF STREETS, CONTR EXPEND		\$6,190	\$6,190	\$0	
		MAINT OF STREETS, CONTR EXPEND	\$36,036	\$36,036	\$36,036	\$0	
	Total \$52,757	Total	\$82,978	\$135,735	\$135,735	\$0	
Highway							
		PERM IMPROVE HIGHWAY, EQUIP & CAP OUTLAY	\$63,678	\$63,678	\$63,678	\$0	CHIPS program
		Total	\$63,678	\$63,678	\$63,678	\$0	
Bridge Maintenance							
		MAINT OF BRIDGES, PERS SERV	\$4,819	\$4,819	\$4,819	\$0	
		MAINT OF BRIDGES, CONTR EXPEND	\$2,651	\$2,651	\$2,651	\$0	
		Total	\$7,470	\$7,470	\$7,470	\$0	
Machinery							
		MACHINERY, PERS SERV	\$84,639	\$84,639	\$84,639	\$0	

Appendix B

		MACHINERY, EQUIP & CAP OUTLAY	\$46,857	\$46,857	\$46,857	\$0	
		MACHINERY, CONTR EXPEND	\$55,476	\$55,476	\$55,476	\$0	
		Total	\$186,972	\$186,972	\$186,972	\$0	

Appendix B

Snow Removal							
SNOW REMOVAL, PERS SERV	\$14,165	SNOW REMOVAL, PERS SERV	\$44,114	\$58,279	\$58,279	\$0	
SNOW REMOVAL, EQUIP & CAP OUTLAY	\$4,400			\$4,400	\$4,400	\$0	
SNOW REMOVAL, CONTR EXPEND	\$3,390	SNOW REMOVAL, CONTR EXPEND	\$64,914	\$68,304	\$68,304	\$0	
Total	\$21,955	Total	\$109,028	\$130,983	\$130,983	\$0	
Brush and Weeds							
		BRUSH AND WEEDS, PERS SERV	\$22,129	\$22,129	\$22,129	\$0	
		BRUSH AND WEEDS, EQUIP & CAP OUTLAY	\$0	\$0	\$0	\$0	
		BRUSH AND WEEDS, CONTR EXPEND	\$8,764	\$8,764	\$8,764	\$0	
		Total	\$30,893	\$30,893	\$30,893	\$0	
Sidewalks							
SIDEWALKS, PERS SERV	\$231			\$231	\$231	\$0	
SIDEWALKS, EQUIP & CAP OUTLAY	\$563			\$563	\$563	\$0	
SIDEWALKS, CONTR EXPEND	\$0			\$0	\$0	\$0	
Total	\$794			\$794	\$794	\$0	
Street Cleaning							
STREET CLEANING, PERS SERV	\$0			\$0	\$0	\$0	
STREET CLEANING, EQUIP & CAP OUTLAY	\$850			\$850	\$850	\$0	
STREET CLEANING, CONTR EXPEND	\$1,566			\$1,566	\$1,566	\$0	
Total	\$2,416			\$2,416	\$2,416	\$0	
Cemetery							
CEMETERY, PERS SERV	\$2,555	CEMETERY, PERS SERV	\$1,708	\$4,263	\$4,263	\$0	3 cemeteries
CEMETERY, EQUIP & CAP OUTLAY	\$0			\$0	\$0	\$0	
CEMETERY, CONTR EXPEND	\$50	CEMETERY, CONTR EXPEND	\$13,308	\$13,358	\$13,358	\$0	One time fee - May need to lower to 3K
Total	\$2,605	Total	\$15,016	\$17,621	\$17,621	\$0	
Total Highway and DPW	\$189,128		\$545,166	\$734,294	\$734,294	\$0	
Refuse Collection							
Garbage							
REFUSE & GARBAGE, PERS SERV	\$34,017	REFUSE & GARBAGE, PERS SERV	\$28,250	\$62,267	\$28,250	(\$34,017)	Efficiencies in personnel - Lose 1 FTE person from Village general fund but shift .5 FTE cost to a Refuse District (SR) - Overall change is loss of .5 FTE persons - Town figure of 28,250 remains because it is for personnel related to recycling - a townwid
		REFUSE & GARBAGE, PERS SERV	\$0	\$0	\$0	\$0	
		REFUSE & GARBAGE, PERS SERV	\$43,039	\$43,039	\$60,000	\$16,961	
REFUSE & GARBAGE, EQUIP & CAP OUTLAY	\$0			\$0	\$0	\$0	
REFUSE & GARBAGE, CONTR EXPEND	\$46,901	REFUSE & GARBAGE, CONTR EXPEND	\$0	\$46,901	\$46,901	\$0	County land fill fees - Shift to Special Refuse fund
		REFUSE & GARBAGE, CONTR EXPEND	\$56,672	\$56,672	\$56,672	\$0	County land fill fees - Shifts to Special Refuse fund
		REFUSE & GARBAGE, CONTR EXPEND	\$8,927	\$8,927	\$8,927	\$0	
Total Refuse Collection	\$80,918	Total Refuse Collection	\$136,888	\$217,806	\$200,750	(\$17,056)	
Parks, Playgrounds, Adult and Youth Recreation							
Parks, Playgrounds, and Rec Centers							
		PARKS, CONTR EXPEND	\$0	\$0	\$0	\$0	
PLAYGR & REC CENTERS, PERS SERV	\$21,051	PLAYGR & REC CENTERS, PERS SERV	\$64,339	\$85,390	\$64,339	(\$21,051)	Costs to be absorbed by Town DPW - Loss of Village personnel (2 PT)
PLAYGR & REC CENTERS, EQUIP & CAP OUTLAY	\$0	PLAYGR & REC CENTERS, EQUIP & CAP OUTLAY	\$5,346	\$5,346	\$5,346	\$0	
PLAYGR & REC CENTERS, CONTR EXPEND	\$21,402	PLAYGR & REC CENTERS, CONTR EXPEND	\$19,378	\$40,780	\$40,780	\$0	Grooming - Snowmobile trails, biking, etc.
Total	\$42,453	Total	\$89,063	\$131,516	\$110,465	(\$21,051)	
Youth Programs							
YOUTH PROG, PERS SERV	\$12,886	YOUTH PROG, PERS SERV	\$6,095	\$18,981	\$18,981	\$0	Dick Mayers - Town would provide combined cost/service
		YOUTH PROG, EQUIP & CAP OUTLAY	\$0	\$0	\$0	\$0	
YOUTH PROG, CONTR EXPEND	\$281	YOUTH PROG, CONTR EXPEND	\$10,497	\$10,778	\$10,778	\$0	Town would provide combined service
Total	\$13,167	Total	\$16,592	\$29,759	\$29,759	\$0	
Adult Recreation							
		ADULT RECREATION, EQUIP & CAP OUTLAY	\$0	\$0	\$0	\$0	
		ADULT RECREATION, CONTR EXPEND	\$11,093	\$11,093	\$11,093	\$0	Senior bus trips
		Total	\$11,093	\$11,093	\$11,093	\$0	
Total Parks and Recreation	\$55,620		\$116,748	\$172,368	\$151,317	(\$21,051)	

Library						
Library		ADMINISTRATION-PERSONAL SERVICES	\$0	\$0	\$0	\$0
		ADMINISTRATION-EQUIP&CAP OUTLAY	\$0	\$0	\$0	\$0
		ADMINISTRATION-CONTRACTUAL	\$0	\$0	\$0	\$0
		LIBRARY, PERS SERV	\$29,511	\$29,511	\$29,511	\$0
		LIBRARY, EQUIP & CAP OUTLAY	\$3,858	\$3,858	\$3,858	\$0
		LIBRARY, CONTR EXPEND	\$12,707	\$12,707	\$12,707	\$0
		Total Library	\$46,076	\$46,076	\$46,076	\$0
Employee Benefits						
Employee Benefits						
STATE RETIREMENT SYSTEM	\$25,173	STATE RETIREMENT, EMPL BNFTS	\$29,994	\$55,167	\$55,167	\$0
		STATE RETIREMENT, EMPL BNFTS	\$1,111	\$1,111	\$1,111	\$0
		STATE RETIREMENT, EMPL BNFTS	\$15,553	\$15,553	\$15,553	\$0
		STATE RETIREMENT, EMPL BNFTS	\$3,333	\$3,333	\$3,333	\$0
		STATE RETIREMENT, EMPL BNFTS	\$3,333	\$3,333	\$3,333	\$0
		STATE RETIREMENT, EMPL BNFTS	\$2,222	\$2,222	\$2,222	\$0
	Subtotal	Subtotal	\$55,546	\$80,719	\$80,719	\$0
		LOCAL PENSION FUND, EMPL BNFTS	\$0	\$0	\$0	\$0
		SERVICE AWARDS PROGRAM	\$34,393	\$34,393	\$34,393	\$0
		Subtotal	\$34,393	\$34,393	\$34,393	\$0
SOCIAL SECURITY, EMPLOYER CONT	\$16,424	SOCIAL SECURITY, EMPLOYER CONT	\$25,889	\$42,313	\$42,313	\$0
		SOCIAL SECURITY, EMPL BNFTS	\$1,528	\$1,528	\$1,528	\$0
		SOCIAL SECURITY, EMPL BNFTS	\$13,303	\$13,303	\$13,303	\$0
		SOCIAL SECURITY, EMPL BNFTS	\$4,400	\$4,400	\$4,400	\$0
		SOCIAL SECURITY, EMPL BNFTS	\$3,873	\$3,873	\$3,873	\$0
		SOCIAL SECURITY, EMPL BNFTS	\$2,257	\$2,257	\$2,257	\$0
	Subtotal	Subtotal	\$51,250	\$67,674	\$67,674	\$0
WORKER'S COMPENSATION, EMPL BNFTS	\$15,548	WORKER'S COMPENSATION, EMPL BNFTS	\$3,798	\$19,346	\$19,346	\$0
		WORKER'S COMPENSATION, EMPL BNFTS	\$2,110	\$2,110	\$2,110	\$0
		WORKER'S COMPENSATION, EMPL BNFTS	\$18,147	\$18,147	\$18,147	\$0
		WORKER'S COMPENSATION, EMPL BNFTS	\$4,220	\$4,220	\$4,220	\$0
		WORKER'S COMPENSATION, EMPL BNFTS	\$4,642	\$4,642	\$4,642	\$0
		WORKER'S COMPENSATION, EMPL BNFTS	\$9,285	\$9,285	\$9,285	\$0
		WORKER'S COMPENSATION, EMPL BNFTS	\$0	\$0	\$0	\$0
	Subtotal	Subtotal	\$42,202	\$57,750	\$57,750	\$0
UNEMPLOYMENT INSURANCE, EMPL BNFTS	\$0	UNEMPLOYMENT INSURANCE, EMPL BNFTS	\$0	\$0	\$0	\$0
		UNEMPLOYMENT INSURANCE, EMPL BNFTS	\$0	\$0	\$0	\$0
	Subtotal	Subtotal	\$0	\$0	\$0	\$0
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$52,315	HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$95,951	\$148,266	\$148,266	\$0
		HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$11,663	\$11,663	\$11,663	\$0
		HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$86,150	\$86,150	\$86,150	\$0
		HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$30,194	\$30,194	\$30,194	\$0
		HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$4,595	\$4,595	\$4,595	\$0
		HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$0	\$0	\$0	\$0
	Subtotal	Subtotal	\$228,553	\$280,868	\$280,868	\$0
Employee Benefits Total	\$109,460	Employee Benefits Total	\$411,944	\$521,404	\$521,404	\$0
No loss of employees who currently have benefits						
Debt Service						
Debt Service						
DEBT INTEREST, SERIAL BONDS	\$38,627			\$38,627	\$0	(\$38,627)
DEBT PRINCIPAL, BOND ANTICIPATION NOTES	\$0	DEBT PRINCIPAL, BOND ANTICIPATION NOTES	\$20,000	\$20,000	\$20,000	\$0
		DEBT PRINCIPAL, BOND ANTICIPATION NOTES	\$20,000	\$20,000	\$20,000	\$0
DEBT INTEREST, BOND ANTICIPATION NOTES	\$0	DEBT INTEREST, BOND ANTICIPATION NOTES	\$0	\$0	\$0	\$0
		DEBT INTEREST, BOND ANTICIPATION NOTES	\$3,850	\$3,850	\$3,850	\$0
DEBT PRINCIPAL, STATE LOANS	\$11,525	DEBT PRINCIPAL, STATE LOANS	\$4,272	\$15,797	\$4,272	(\$11,525)
		DEBT INTEREST, STATE LOANS	\$0	\$0	\$0	\$0
		DEBT PRINCIPAL OTHER GOVERNMENT	\$0	\$0	\$11,812	\$11,812
		DEBT INTEREST OTHER GOVERNMENT	\$0	\$0	\$0	\$0
Debt Service Total	\$50,152	Debt Service Total	\$48,122	\$98,274	\$59,934	(\$38,340)
Total Expenses (A Fund Only)	\$653,209	Total Expenses (A, B, DA, DB, SF, SR, L Funds)	\$1,878,500	\$2,531,709	\$2,460,270	(\$71,439)

Transfers							
TRANSFERS, OTHER FUNDS	\$12,500	TRANSFERS, OTHER FUNDS	\$0	\$12,500	\$0	(\$12,500)	Current ad valorem tax for original sewer, amount shifted to Sewer Fund
		TRANSFERS, OTHER FUNDS	\$0	\$0	\$0	\$0	
		TRANSFERS, CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	
TRANSFERS, CAPITAL PROJECTS FUND	\$31,837			\$31,837	\$0	(\$31,837)	Principle for fire engine refurbishing - Part reserve and part new appropriation - 1 x expense - Will not continue
		TRANSFERS, CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	
		TRANSFERS, CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	
Transfers Total	\$44,337	Transfers Total	\$0	\$44,337	\$0	(\$44,337)	
Total Expenses + Transfers (A Fund Only)	\$697,546	Total Expenses + Transfers (A, B, DA, DB, SF, SR, L Funds)	\$1,878,500	\$2,576,046	\$2,460,270	(\$115,776)	
Water Fund Expenses							
Expenses							
UNALLOCATED INSURANCE, CONTR EXPEND	\$4,632			\$4,632	\$4,632	\$0	
WATER ADMINISTRATION, PERS SERV	\$0			\$0	\$0	\$0	
WATER ADMINISTRATION, CONTR EXPEND	\$4,931			\$4,931	\$4,931	\$0	
SOURCE SUPPLY PWR & PUMP, CONTR EXPEND	\$15,539			\$15,539	\$15,539	\$0	
WATER PURIFICATION, EQUIP & CAP OUTLAY	\$0			\$0	\$0	\$0	
WATER PURIFICATION, CONTR EXPEND	\$4,795			\$4,795	\$4,795	\$0	
WATER TRANS & DISTRIB, PERS SERV	\$49,508			\$49,508	\$49,508	\$0	
WATER TRANS & DISTRIB, EQUIP & CAP OUTLAY	\$9,302			\$9,302	\$9,302	\$0	
WATER TRANS & DISTRIB, CONTR EXPEND	\$3,985			\$3,985	\$3,985	\$0	
Subtotal	\$92,692			\$92,692	\$92,692	\$0	
Fringe Benefits							
STATE RETIREMENT, EMPL BNFTS	\$4,422			\$4,422	\$4,422	\$0	
SOCIAL SECURITY, EMPL BNFTS	\$3,601			\$3,601	\$3,601	\$0	
WORKERS COMPENSATION, EMPL BNFTS	\$3,332			\$3,332	\$3,332	\$0	
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$15,435			\$15,435	\$15,435	\$0	
Subtotal	\$26,790			\$26,790	\$26,790	\$0	
Debt Service							
DEBT PRINCIPAL, SERIAL BONDS	\$30,000			\$30,000	\$30,000	\$0	
DEBT INTEREST, SERIAL BONDS	\$0			\$0	\$38,340	\$38,340	Interest from Village general fund
DEBT PRINCIPAL, BOND ANTICIPATION NOTES	\$0			\$0	\$0	\$0	
DEBT INTEREST, BOND ANTICIPATION NOTES	\$0			\$0	\$0	\$0	
Subtotal	\$30,000			\$30,000	\$68,340	\$38,340	
Transfers							
TRANSFERS, OTHER FUNDS	\$0			\$0	\$0	\$0	
TRANSFERS, CAPITAL PROJECTS FUND	\$0			\$0	\$0	\$0	
Total Water Fund Expenses	\$149,482			\$149,482	\$187,822	\$38,340	
Sewer Fund Expenses							
Expenses							
UNALLOCATED INSURANCE, CONTR EXPEND	\$4,632			\$4,632	\$4,632	\$0	
SEWER ADMINISTRATION, PERS SERV	\$0			\$0	\$0	\$0	
SEWER ADMINISTRATION, CONTR EXPEND	\$8,969			\$8,969	\$8,969	\$0	
SEWAGE TREAT DISP, PERS SERV	\$51,134			\$51,134	\$51,134	\$0	
SEWAGE TREAT DISP, EQUIP & CAP OUTLAY	\$6,566			\$6,566	\$6,566	\$0	
SEWAGE TREAT DISP, CONTR EXPEND	\$37,411			\$37,411	\$37,411	\$0	
Subtotal	\$108,712			\$108,712	\$108,712	\$0	
Fringe Benefits							
STATE RETIREMENT, EMPL BNFTS	\$4,422			\$4,422	\$4,422	\$0	
SOCIAL SECURITY, EMPL BNFTS	\$3,884			\$3,884	\$3,884	\$0	
WORKER'S COMPENSATION, EMPL BNFTS	\$3,332			\$3,332	\$3,332	\$0	
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$15,435			\$15,435	\$15,435	\$0	
Subtotal	\$27,073			\$27,073	\$27,073	\$0	
Debt Service							
DEBT PRINCIPAL, SERIAL BONDS	\$24,526			\$24,526	\$24,526	\$0	New sewer debt will be 1.35 Million. Not factored in here.
DEBT INTEREST, SERIAL BONDS	\$2,500			\$2,500	\$15,000	\$12,500	Current ad valorem tax shifted to sewer fund users
DEBT PRINCIPAL, BOND ANTICIPATION NOTES	\$0			\$0	\$0	\$0	
DEBT INTEREST, BOND ANTICIPATION NOTES	\$0			\$0	\$0	\$0	
Subtotal	\$27,026			\$27,026	\$39,526	\$12,500	
Transfers							
TRANSFERS, OTHER FUNDS	\$0			\$0	\$0	\$0	
TRANSFERS, CAPITAL PROJECTS FUND	\$0			\$0	\$0	\$0	
Total Sewer Fund Expenses	\$162,811			\$162,811	\$175,311	\$12,500	

Total Expense (A, FX, G Funds)		Total Expense (A, B, DA, DB, SF, SR, L Funds)					
	\$1,009,839		\$1,878,500	\$2,888,339	\$2,823,403	(\$64,936)	

Expense by Fund	Total	Expense by Fund	Total	Combined Total	New Entity	Difference	
General Fund - Village	\$697,546	General Fund - Townwide	\$842,369	\$1,539,915	\$1,245,881	(\$294,034)	Admin savings, switch of A fund to special funds
	\$0	General Fund - TOV	\$95,923	\$95,923	\$0	(\$95,923)	No B fund - Most transfers to A fund
	\$0	Highway - Townwide	\$529,840	\$529,840	\$796,565	\$266,725	VII A fund, street maint, snow, sidewalks, street clean - DA
	\$0	Highway - TOV	\$188,803	\$188,803	\$0	(\$188,803)	TOV Highway Transfers to townwide highway expense
	\$0	Fire Protection District	\$97,035	\$97,035	\$97,035	\$0	No change in current town fire protection district
	\$0	Fire Protection District (2)	\$0	\$0	\$75,725	\$75,725	VII A fund wwith to SF2 and Increase to match Town
	\$0	Refuse District	\$73,975	\$73,975	\$194,509	\$120,534	VII A fund land fill fees and personnel switch to SR fund
	\$0	Library	\$50,555	\$50,555	\$50,555	\$0	No change
Water	\$149,482	Water	\$0	\$149,482	\$187,822	\$38,340	Current water interest in A fund of Village - Xfer
Sewer	\$162,811	Sewer	\$0	\$162,811	\$175,311	\$12,500	A fund ad val tax will be paid by village sewer users only
Total	\$1,009,839	Total	\$1,878,500	\$2,888,339	\$2,823,403	-\$64,936	-2.2%
Total Less Water & Sewer	\$697,546	Total Less Water & Sewer	\$1,878,500	\$2,576,046	\$2,460,270	-\$115,776	-4.5%

Appendix C

List of Fixed Assets for Lake Pleasant and Speculator

Town of Lake Pleasant					
Dept. Using Equip.	Type of Equip.	Year	Description	Date Acquired	Cost (Including Trade-In Value)
Highway			GMC Generator	1/1/1991	\$6,000
Highway			MO-Bark Chipper	5/7/1999	\$12,200
Highway			Gralan Gas/Fuel Pumps	1/1/1970	\$14,590
Primary Care		2004	Generator	1/1/2004	\$8,000
Parks & Rec		1972	IMP Groomer with Drag	1/1/1972	\$6,500
Parks & Rec		1972	IMP Groomer with Drag	1/1/1972	\$5,000
Parks & Rec		1997	BR 110 Groomer with Drag	1/1/1997	\$72,500
Parks & Rec		2004	Polaris 6 Wheel ATV	2004	\$8,850
Parks & Rec		2005	UTV Snow Groomer	12/31/2005	\$107,100
Village of Speculator					
Dept. Using Equip.	Type of Equip.	Year	Description	Date Acquired	Cost (Including Trade-In Value)
Water	Office	2005	1 Desk Top Computer		
Water	Office	2002	1 Printer/Fax/Scanner/Copier		
Water	Office	2006	2 Telephones		
Water	Office	2005	3 Cell Phones		
Water	Office	1996	1 Telephone/Fax Machine		
Water	Office	1994	1 Copy Machine		
Water	Office	1985	1 Desk		
Water	Office	1994	1 Desk		
Water	Office	1994	1 Computer Desk		
Water	Office	1994	1 Map Table		
Water	Office	2005	1 Digital Camera		
Water	Office	1996	1 Video Camera		
Water	Laboratory	1985	1 Drying Oven		
Water	Laboratory	1985	1 Muffle Furnace		
Water	Laboratory	1985	1 Mettler Balance		
Water	Laboratory	1998	1 Vacuum Pump		
Water	Laboratory	1990	1 Refrigerator		
Water	Laboratory	1992	1 DR 2000 Spectrophotometer		
Water	Laboratory	1994	2 Tensette Pipette		
Water	Laboratory	1988	1 Digital Titrator		
Water	Laboratory		1 pH Meter		
Water	Laboratory		1 Heat/Stir Plate		
Water	Laboratory		1 Microscope		
Water	Laboratory		1 Incubator		
Wastewater	Office	1996	1 Generator 100KW		
		1992	1 GA Indus 4" GIG Anglebody Elec. Check		
		1992	1 GA Indus 4" GIG Anglebody Elec. Check		

Appendix C

(CONTINUED) List of Fixed Assets for Lake Pleasant and Speculator

Village of Speculator					
Dept. Using Equip.	Type of Equip.	Year	Description	Date Acquired	Cost (Including Trade-In Value)
		1992	1 GA Indus 7600 - D1 CM Pump Director		
			5 Motorola Radios		
		1956	Chicago Pneumatic Compressor		
	Office		Computer Hardware		
	Office		Software		
Fire	Emergency	2005	Air Refill Station		\$32,000
Fire	Emergency	2005	Onan Generator		\$16,000
Water	Office	1993	1 PLC Panel	1994	
Water	WCB,Tank, Office	1993	Telemetry Communication System	1994	
Water	WCB	1993	Generator 100 KW	1994	
Wastewater	Portable	2007	35KW Portable Generator	2007	
Water	Portable	1990	4KW Generator		
Wastewater	WWTP	2006	2 VFD's	2006	\$8,000
Water	Office	1996	Line De-icer	1996	
Water	Office		Cut-off Saw		
Wastewater		2006	Gas Dectector	2006	
Water	Shop		Tapping Machine	1992	
Water	Shop	2006	Tapping Machine	2006	
Water	Shop		Portable Pump	2006	
Wastewater	Shop	1994	Tri-pod Retrieval Device	1994	
Water	Shop	1992	Line Freeze Kit	1992	
Water	Shop	1994	Meter Bench Test Kit	1994	

Appendix D
Estimated Tax Impact Tables

Table A1: Actual Expenses (2005-2006)

	<u>Village Budget</u>	<u>Town Budget</u>
Actual Expense ¹	\$697,546	\$1,878,500
Eliminating double counting	\$0	\$0
True Net Expenses	\$697,546	\$1,878,500
True Net Combined Expenses		\$2,576,046

1 = Village total does not include water and sewer.

**Table A2: Single Town Major Budget Estimate
(At 2005-2006 Costs)**

Initial Combined Village + Town expenses ¹		\$2,576,046
Adjustments Per Dissolution Committee ²		
Selected expense increases	\$58,815	
Selected expense reductions	-\$111,939	
Estimated Village + Town Expenses		\$2,522,922
Three current Village costs will be shifted off budget (Sewer Debt (\$12,500), Water Debt Interest (\$38,340) and Fire Engine (\$11,812)	-\$62,652	
Combined Single Town Expenses for 2006		\$2,460,270
Remove 2 Fire Districts and Refuse District as Separate Levy ³	\$367,269	
Single Town Levy Less 2 Fire and 1 Refuse District		\$2,093,001

1. From Table A1. 2. For detail see budget crosswalk spreadsheet. 3. Costs are not gone, but levied separately.

**Table A3: New Single Town Budget Levy Estimate for General and
Highway**

Combined Single Town 2006 Expenses	\$2,093,001
Combined (V+T) 2006 revenues ¹	\$359,067
New single Town levy (general, highway)	\$1,733,934

¹ Revenues that would be eliminated following dissolution are excluded.

Appendix D
Estimated Tax Impact Tables

Table B1: New Single Town Property Tax Rates for Former TOV Residents: CGR Estimates

	General & Highway	Refuse	Fire 1	Fire 2	Total
New Single Town Tax Levy	\$1,733,934.25	\$192,617.00	\$96,139.00		
Assessed Valuation	\$293,080,064.00	\$221,166,314.00	\$206,087,676.00		
Derived Tax Rate (per \$1,000)	\$5.92	\$0.87	\$0.47		
Tax bill on a house assessed at \$100,000 in Town outside former Village	\$591.62	\$87.09	\$46.65		\$725.37

Table B2: New Single Town Property Tax Rates for Former Village Residents: CGR Estimates

	General & Highway	Refuse	Fire 1	Fire 2	Total
New Single Town Tax Levy	\$1,733,934.25	\$192,617.00		\$63,913.00	
Assessed Valuation	\$293,080,064.00	\$221,166,314.00		\$93,180,258.00	
Derived Tax Rate (per \$1,000) for former Village	\$5.92	\$0.87		\$0.69	
Additional levies on former Village residents for debt	\$0.00	\$0.00		\$11,812.00	
Additional Tax Rate (per \$1,000) for former Village residents for debt	\$0.00	\$0.00		\$0.13	
Total Derived Tax Rate (per \$1,000) for former Village	\$5.92	\$0.87		\$0.81	
Tax bill on a house assessed at \$100,000 in former Village	\$591.62	\$87.09		\$81.27	\$759.98

Appendix D
Estimated Tax Impact Tables

<i>Water and Sewer Changes</i>	Current Rates	Future Rates	Increase	Percentage Change	Additional Revenue Earned ¹
Water Minimum Charge	\$8.11	\$11.51	\$3.40	42%	
Water Usage Per Thousand Gallons	\$3.70	\$5.25	\$1.55	42%	
Avg 60000 Units Water/Yr	\$319.32	\$453.12	\$133.80	42%	\$53,520.00

1. Future Revenue Earned is figured by multiplying the increase by 400 customers

Sewer Minimum Charge	\$28.48	\$34.18	\$5.70	20%	
Sewer Usage Per Thousand Gallons	\$4.40	\$5.28	\$0.88	20%	
Avg 60000 Units Water/Yr.	\$605.76	\$726.91	\$121.15	20%	\$48,460.80

1. Future Revenue Earned is figured by multiplying the increase by 400 customers

Combined Water/Sewer Increase	\$254.95
Net Effect to Village Resident (Property Tax & Water/Sewer)	(\$135.26)

Appendix E

ARTICLE 19: DISSOLUTION OF VILLAGES

Sections

19-1900	Proposition for dissolution.
19-1901	Study committee and dissolution report.
19-1902	Public hearing.
19-1903	Plan for dissolution.
19-1904	Contents of proposition.
19-1908	Claims and actions.
19-1910	Village legislation.
19-1912	Village obligations.
19-1914	Village functions and services.
19-1916	Village property.
19-1918	Unpaid taxes and assessments.
19-1920	Liability of officers.
19-1922	Separability clause.
19-1924	Saving clause.

§ 19-1900 **Proposition for dissolution.**

- 1) The board of trustees of any village may, and upon a petition of the electors of the village shall, adopt a plan for dissolution and a resolution submitting a proposition for the dissolution of the village in accordance with the permissive referendum article, except that in determining the date for submission of the proposition pursuant to section 9-912 of this chapter, the date of the public hearing under this article shall be used and not the date that the question is presented. A petition to dissolve a village shall be sufficient if signed and acknowledged or proved by qualified electors of such village, in number equal to at least one-third of the total number of resident electors residing in the village, qualified to vote at the last general village or special village election immediately preceding the submission of the proposition in question, and who signed the petition not earlier than one hundred twenty days prior to filing thereof.
- 2) If such proposition be defeated no other proposition for the same purpose shall be submitted within two years of the date of such referendum.

- 3) If such proposition is approved by a majority of the qualified electors voting thereon, a certificate of such election shall be filed with the secretary of state and with the clerks of each town and county in which any part of the village is situated and the village shall be dissolved as of the thirty-first day of December in the year following the year of such election.

§ 19-1901 Study committee and dissolution report.

Prior to the approval of a proposition for dissolution, the village board of trustees shall appoint a study committee on the dissolution of the village. The study committee shall include at least two representatives of each town or towns in which the village is situated and such representatives shall reside in the portion of such town or towns outside such village. Such committee shall organize and form such subcommittees as it deems necessary or desirable to undertake its report. It shall make a report to the village board of trustees within the time period set by such board. A copy of such report shall also be sent to the supervisor of the town or towns in which the village is situated. The report shall address all topics included in a plan for dissolution, alternatives to dissolution and may propose a plan for dissolution for consideration by the village board of trustees. Prior to submission of the report to the village board of trustees, the study committee shall hold at least one public hearing upon at least twenty days' notice to be published in official newspapers of the village and town or towns.

§ 19-1902 Public hearing.

Prior to the submission of the proposition pursuant to subdivision one of section 19-1900, the board of trustees shall conduct a public hearing on the proposed dissolution of the village. Notice of the public hearing shall be mailed by certified or registered mail to the supervisor of the town or towns in which the village is situated and notice shall be published at least ten but not more than twenty days before such hearing in the official newspapers of the village and the town or towns.

§ 19-1903 Plan for dissolution.

The plan for dissolution shall address the following:

- 1) The disposition of property of the village.
- 2) The payment of outstanding obligations and the levy and collection of the necessary taxes and assessments therefore.
- 3) The transfer or elimination of public employees.
- 4) Any agreements entered into with the town or towns in which the village is situated in order to carry out the plan for dissolution.
- 5) Whether any local laws, ordinances, rules or regulations of the village in effect on the date of the dissolution of the village shall remain in effect for a period of time other than as provided by section 19-1910 of this article.

- 6) The continuation of village functions or services by the town.
- 7) A fiscal analysis of the effect of dissolution on the village and the area of the town or towns outside of the village.
- 8) Any other matters desirable or necessary to carry out the dissolution.

§ 19-1904 Contents of proposition.

- 1) In addition to the question of dissolution of the village, the proposition shall contain a plan for the disposition of its property, the payment of its outstanding obligations including the levy and collection of the necessary taxes and assessments therefore, and such other matters as may be necessary. All items comprising such plan shall be separately stated and numbered. All or any part of such plan may be made the subject of a contract between the village and the town prior to submission of such proposition.
- 2) Upon adoption by the board of trustees of such resolution, the proposition and plan shall be mailed by certified or registered mail to the supervisor of the town or towns in which the village is situated and published in full in the official newspaper of the village.

§ 19-1906 Village books and records.

Upon the dissolution of the village, all its records, books and papers shall be deposited with the town clerk of the town in which the principal portion of such village is situated, and they shall thereupon become a part of the records of such town.

§ 19-1908 Claims and actions.

No action for or against the village shall abate, nor shall any claim for or against it be affected by reason of its dissolution.

§ 19-1910 Village legislation.

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

provisions of the town law. Such appointments may be made prior to dissolution, to become effective upon the effective date of dissolution.

§ 19-1912 Village obligations.

Unless the plan shall provide otherwise, the outstanding debts and obligations of the village shall be assumed by the town and be a charge upon the taxable property within the limits of the dissolved village, and collected in the same manner as town taxes. The town board shall have all powers with respect to such debts and obligations as the board of trustees would have had if the village had not been dissolved, including the power to issue town bonds to redeem bond anticipation notes issued by the village.

§ 19-1914 Village functions and services.

- 1) Unless such action shall be contrary to the plan or inconsistent with law, the town shall assume the duties and functions of the dissolved village and continue to provide the services theretofore provided by the village. The cost of such services shall be a charge upon the taxable property within the dissolved village unless the town board, acting pursuant to law, shall elect to provide such services by establishing or extending a special or an improvement district, or as a town function.
- 2) Whenever a village shall adopt a proposition to dissolve as hereinabove provided, the town board of any town in which such village or a portion thereof is situated may, prior to the effective date of such dissolution and upon a public hearing, adopt an order establishing or extending one or more special fire or improvement districts, or town improvements authorized by the town law, to carry on and operate such of the existing village improvements or services as may be required, and prorating village indebtedness or portion thereof against each such district or improvement as deemed appropriate by said town board. Notice of such hearing shall specify the amount of indebtedness to be charged to the district or benefited area, if any, and the basis of the future assessment of costs of the improvement or service. The establishment of such districts or improvements shall become effective on the effective date of such dissolution except that assessments therefore may be made and levied prior to such effective date. Certified copies of any such order shall be filed in the office of the county clerk and in the office of the state department of audit and control at Albany, New York within ten days after adoption. Each such district or improvement shall, in all respects, be governed, operated and administered in the same manner as similar districts or improvements created pursuant to the provisions of the town law.

§ 19-1916 Village property.

Unless otherwise provided by the plan, the property of the village shall upon dissolution vest in the town.

§ 19-1918 Unpaid taxes and assessments.

- 1) Whenever the plan requires the levy of a tax to pay village indebtedness and such tax is to be levied or collected at a time subsequent to the effective date of such dissolution, such tax shall be levied and collected as town taxes are levied and collected and applied to such indebtedness, and shall be levied in the same manner as other town taxes upon the taxable real property in that portion of the village situated within the town and shall be collected in the same manner as other town taxes.
- 2) Any village assessment or installment thereof which shall become due after the effective date of dissolution shall likewise be treated for all purposes as a town assessment. All provisions of the real property tax law with reference to the return of unpaid town taxes and assessments to the county treasurer shall apply to such taxes, and the county treasurer shall thereafter proceed to collect such taxes and assessments in the manner provided for the collection of town taxes and assessments.
- 3) If at the effective date of such dissolution there remains any uncollected village taxes theretofore levied, including delinquent assessments which are deemed unpaid taxes for purposes of collection, such taxes shall be reported to the legislative body of the county or counties by the supervisors of the town or towns in which said village was situated, and such taxes shall be relieved upon the property originally liable therefore in a separate column on the tax roll with five per centum of the amount thereof in addition thereto in the same manner as returned school taxes are required to be relieved, and shall be collected by the town tax collector.

§ 19-1920 Liability of officers.

In the absence of fraud, gross negligence or willful misfeasance, no officer or employee of the village or the town shall be held personally liable upon any claim arising from the dissolution of the village or any circumstances connected with such dissolution.

§ 19-1922 Separability clause.

If any part of this title shall be adjudged invalid by any court of competent jurisdiction, such judgment shall not invalidate the remainder thereof, but shall be confined in its operation to the part directly involved in the controversy wherein such judgment shall have been rendered.

§ 19-1924 Saving clause.

- 1) Nothing contained in this article shall be construed to affect any village which is in the process of dissolution upon the effective date hereof. For the purposes of this section the process of dissolution shall be deemed to begin upon approval by the voters of a plan for dissolution.
- 2) Notwithstanding the provision of subdivision one of this section, the provision of sections 19-1910, 19-1912, 19-1914, 19-1916 and 19-1920 shall apply to all villages which undertake to dissolve at any time.

Appendix F

ARTICLE V: CIVIL SERVICE LAW

PERSONNEL CHANGES

Title A. Transfers; reinstatements (Secs. 70-73).

Sections

70. Transfers.

- 71. Reinstatement after separation for disability.
- 72. Leave for ordinary disability.
- 73. Separation for ordinary disability; reinstatement.

§ 70. Transfers.

1. General provisions.

Except as provided in subdivisions four and six of this section no employee shall be transferred to a position for which there is required by this chapter or the rules established hereunder an examination involving essential tests or qualifications different from or higher than those required for the position held by such employee. The state and municipal commissions may adopt rules governing transfers between positions in their respective jurisdictions and may also adopt reciprocal rules providing for the transfer of employees from one governmental jurisdiction to another. No employee shall be transferred without his or her consent except as provided in subdivision six of this section or upon the transfer of functions as provided in subdivision two of this section.

2. Transfer of personnel upon transfer of functions.

Upon the transfer of a function (a) from one department or agency of the state to another department or agency of the state, or (b) from one department or agency of a civil division of the state to another department or agency of such civil division, or (c) from one civil division of the state to another civil division of the state, or (d) from a civil division of the state to the state, or vice versa, provision shall be made for the transfer of necessary officers and employees who are substantially engaged in the performance of the function to be transferred.

As soon as practicable after the adoption of a law, rule, order or other action directing such a transfer of function, but not less than twenty days prior to the effective date of such transfer, the head of the department or agency from which such function is to be transferred shall certify to the head of the department or agency to which such function is to be transferred a list of the

names and titles of those employees substantially engaged in the performance of the function to be transferred, and shall cause copies of such certified list to be publicly and conspicuously posted in the offices of the department or agency from which such function is to be transferred, along with copies of this subdivision.

Any employee of the department or agency from which such function is to be transferred may, prior to the effective date of such transfer, protest his or her inclusion in or exclusion from such list by giving notice of such protest in writing addressed to the heads of the respective departments or agencies from which and to which transfer is to be made, which notice shall state the reasons for the protest. The head of the department or agency to which such function is to be transferred shall review the protest and after consultation with the head of the department or agency from which such function is to be transferred notify the protestor within ten days from the receipt of such protest of the determination with respect to such protest. Such determination shall be a final administrative determination. Failure to make such protest shall be deemed to constitute consent to inclusion in or exclusion from, as the case may be, the certified list of employees engaged in the function to be transferred.

Officers and employees so transferred shall be transferred without further examination or qualification, and shall retain their respective civil service classifications and status. For the purpose of determining the officers and employees holding permanent appointments in competitive class positions to be transferred, such officers and employees shall be selected within each grade of each class of positions in the order of their original appointment, with due regard to the right of preference in retention of disabled and non-disabled veterans.

Any employee who fails to respond to or accept a written offer of transfer from the department or agency to which such function is to be transferred within ten days after receipt of such offer shall be deemed to have waived entitlement to such transfer. All officers and employees so transferred shall, thereafter, be subject to the rules of the civil service commission having jurisdiction over the agency to which transfer is made.

Officers and employees holding permanent appointments in competitive class positions who are not so transferred shall have their names entered upon an appropriate preferred list for reinstatement to the same or similar positions in the service of the governmental jurisdiction from which transfer is made and in the office or agency to which such function is transferred. Officers and employees transferred to another governmental jurisdiction pursuant to the provisions of this subdivision shall be entitled to full seniority credit for all purposes for service rendered prior to such transfer in the governmental jurisdiction from which transfer is made.

Except where such transferred officers and employees are entitled, pursuant to a special law or a rule adopted pursuant to law, to credit upon transfer for their unused vacation or annual leave and sick leave, the officer or body having authority to adopt provisions governing vacation or annual leave and sick leave applicable to the department or agency to which transfer is made may, after giving due consideration to the similarities and differences between the provisions

governing vacation or annual leave and sick leave in the respective jurisdictions from which and to which transfer is made, allow employees transferred hereunder credit for all or part of the unused vacation or annual leave and sick leave standing to their credit at the time of transfer, as may be determined equitable, but not in excess of the maximum accumulation permitted in the jurisdiction to which transfer is made. Unused vacation or annual leave not credited by the jurisdiction to which transfer is made may be compensated for to the extent, if any, such compensation is authorized by other law.

4. Transfer and change of title.

Notwithstanding the provisions of subdivision one of this section or any other provision of law, any permanent employee in the competitive class who meets all of the requirements for a competitive examination, and is otherwise qualified as determined by the state civil service commission or the municipal civil service commission, as the case may be, shall be eligible for participation in a non-competitive examination in a different position classification, provided, however, that such employee is holding a position in a similar grade.

5. With regards to police departments

(a) Where, because of economy, consolidation or abolition of functions, curtailment of activities or otherwise, a police department of any county, city, town, village, district, commission, authority or public benefit corporation is dissolved or abolished and the functions of such department are assumed by another police agency by contractual agreement or payment or taxation therefore, the provisions of this section shall apply.

(b) For the purposes of this subdivision:

(1) The term "police agency" shall mean any agency or department of a county, city, town, village, district, commission, authority or public benefit corporation having responsibility for enforcing the criminal laws of the state.

(2) The term "police agency" or "police department" shall not be construed to include the police department of a city of one million or more persons, the police department of a housing authority of a city of one million or more persons, or the police department established pursuant to the provisions of section one thousand two hundred four of the public authorities law.

6. Transfer of personnel.

Notwithstanding the provisions of subdivision one of this section or any other provision of law, any city having a population of one million or more may by agreement negotiated between such city and an employee organization pursuant to article fourteen of this chapter provide for the involuntary transfer of employees between city agencies. For purposes of this subdivision, the term "city agency" shall include any school district, public authority, commission or other

instrumentality of government on whose behalf such city is authorized to negotiate collective bargaining agreements.

Comparison of Village of Speculator ('05-'06) and Town of Lake Pleasant (2006) Actual Revenue Per OSC Data, and Merged Comparison

Village of Speculator		Town of Lake Pleasant		COMBINED ENTITY			Assumptions, Comments Based on Interviews
Account Narrative	5/31/2006	Account Narrative	12/31/2006	2006 Combined Town & Village (excludes double entries)	Projected Combined Entity Per Committee	Difference	
Revenue							
Real Property Taxes		Real Property Taxes					
REAL PROPERTY TAXES	\$697,434	REAL PROPERTY TAXES	\$733,879	\$1,431,313	\$1,074,913	(\$356,400)	There is a significant shift if the taxable assessments by Fund based upon redistribution of costs/expenses between funds.
		REAL PROPERTY TAXES	\$75,047	\$75,047	\$0	(\$75,047)	
		REAL PROPERTY TAXES	\$441,137	\$441,137	\$615,361	\$174,224	All B Funds shift to A Fund costs
		REAL PROPERTY TAXES	\$122,172	\$122,172	\$0	(\$122,172)	
		REAL PROPERTY TAXES	\$96,900	\$96,900	\$96,139	(\$761)	
				\$0	\$75,725	\$75,725	Taxes that would come from a new Village Fire Protection District
		REAL PROPERTY TAXES	\$75,523	\$75,523	\$192,617	\$117,094	
		REAL PROPERTY TAXES	\$38,912	\$38,912	\$45,055	\$6,143	
Total	\$697,434	Total	\$1,583,570	\$2,281,004	\$2,099,810	(\$181,194)	
Other Tax Items							
OTHER PAYMENTS IN LIEU OF TAXES	\$8,212	OTHER PAYMENTS IN LIEU OF TAXES	\$0	\$8,212	\$0	(\$8,212)	Oak Mountain - not receiving any money and do not anticipate any.
INTEREST & PENALTIES ON REAL PROP TAX	\$10,572	INTEREST & PENALTIES ON REAL PROP TAXES	\$1,399	\$11,971	\$11,971	\$0	
Total	\$18,784	Total	\$1,399	\$20,183	\$11,971	(\$8,212)	
Non-Property Tax Items		Non-Property Tax Items					
UTILITIES GROSS RECEIPTS TAX	\$9,182			\$9,182	\$0	(\$9,182)	The Town would not receive this vVillage revenue after a period of 2 yrs.
		FRANCHISES	\$1,218	\$1,218	\$1,218	\$0	
		OTHER NON-PROP TAX	\$2,243	\$2,243	\$2,243	\$0	
Total	\$9,182	Total	\$3,461	\$12,643	\$3,461	(\$9,182)	
Clerk Fees		Clerk Fees					
CLERK FEES	\$273	CLERK FEES	\$739	\$1,012	\$1,012	\$0	
		POLICE FEES	\$0	\$0	\$0	\$0	
Total	\$273	Total	\$739	\$1,012	\$1,012	\$0	
Vital Statistics		Vital Statistics					
VITAL STATISTICS FEES	\$140			\$140	\$140	\$0	
Total	\$140	Total	\$0	\$140	\$140	\$0	
Library		Library					
		LIBRARY CHARGES	\$809	\$809	\$809	\$0	
		LIBRARY SERVICES, OTHER GOVTS	\$0	\$0	\$0	\$0	
		Total	\$809	\$809	\$809	\$0	
Zoning		Zoning					
ZONING FEES	\$855			\$855	\$855	\$0	
Total	\$855	Total	\$0	\$855	\$855	\$0	
Garbage		Garbage					
REFUSE & GARBAGE CHARGES	\$2,737	REFUSE & GARBAGE CHARGES	\$9,038	\$11,775	\$11,775	\$0	TOV costs shift to townwide cost - Resulting total is townwide expense
		REFUSE & GARBAGE SERV OTHER GOVTS	\$0	\$0	\$0	\$0	
Total	\$2,737	Total	\$9,038	\$11,775	\$11,775	\$0	
Other Home and Community Services Income		Other Home and Community Services Income					
		OTHER HOME & COMMUNITY SERVICES INCOME	\$5,374	\$5,374	\$5,374	\$0	
		Total	\$5,374	\$5,374	\$5,374	\$0	

Cemetary		Cemetary					
		SALE OF CEMETERY LOTS	\$575	\$575	\$575	\$0	
CHARGES FOR CEMETERY SERVICES	\$1,200			\$1,200	\$1,200	\$0	
Total	\$1,200	Total	\$575	\$1,775	\$1,775	\$0	
Transportation		Transportation					
		TRANSPORTATION SERVICES, OTHER GOVTS	\$750	\$750	\$750	\$0	Town highway TOV costs shift to townwide cost
		Total	\$750	\$750	\$750	\$0	
Snow Removal		Snow Removal					
SNOW REMOVAL SERVICES, OTHER GOVTS	\$1,395	SNOW REMOVAL SERVICES-OTHER GOVTS	\$65,354	\$66,749	\$66,749	\$0	Snow Removal - State contract says man and machine reimbursement
Total	\$1,395	Total	\$65,354	\$66,749	\$66,749	\$0	Village contract with school district - Town would pick up the contract
Youth Rec Services		Youth Rec Services					
YOUTH RECREATION SERVICES, OTHER GO	\$800	YOUTH RECREATION SERVICES, OTHER GOVTS	\$800	\$1,600	\$1,600	\$0	
Total	\$800	Total	\$800	\$1,600	\$1,600	\$0	
		Programs for Aging					
		PROGRAMS FOR AGING, OTHER GOVTS	\$3,359	\$3,359	\$3,359	\$0	
		Total	\$3,359	\$3,359	\$3,359	\$0	
Use of Money and Property		Use of Money and Property					
INTEREST AND EARNINGS	\$1,643	INTEREST AND EARNINGS	\$18,872	\$20,515	\$20,515	\$0	All TOV Funds shift to townwide funds
		INTEREST AND EARNINGS	\$2,803	\$2,803	\$2,803	\$0	
		INTEREST AND EARNINGS	\$11,078	\$11,078	\$11,078	\$0	
		INTEREST AND EARNINGS	\$6,312	\$6,312	\$6,312	\$0	
		INTEREST AND EARNINGS	\$896	\$896	\$896	\$0	
		INTEREST AND EARNINGS	\$1,892	\$1,892	\$1,892	\$0	
		INTEREST AND EARNINGS	\$1,439	\$1,439	\$1,439	\$0	
Subtotal	\$1,643	Subtotal	\$43,292	\$44,935	\$44,935	\$0	
		RENTAL OF REAL PROPERTY	\$12,928	\$12,928	\$12,928	\$0	
		Subtotal	\$12,928	\$12,928	\$12,928	\$0	
		DOG LICENSES	\$428	\$428	\$428	\$0	
		BUILDING AND ALTERATION PERMITS	\$396	\$396	\$396	\$0	
		BUILDING AND ALTERATION PERMITS	\$1,890	\$1,890	\$1,890	\$0	
		PERMITS, OTHER	\$0	\$0	\$0	\$0	
		Subtotal	\$2,714	\$2,714	\$2,714	\$0	
		FINES AND FORFEITED BAIL	\$7,982	\$7,982	\$7,982	\$0	
		Subtotal	\$7,982	\$7,982	\$7,982	\$0	
SALES OF SCRAP & EXCESS MATERIALS	\$0	SALES OF SCRAP & EXCESS MATERIALS	\$25	\$25	\$25	\$0	
		SALES OF SCRAP & EXCESS MATERIALS	\$26,231	\$26,231	\$26,231	\$0	
		SALES OF SCRAP & EXCESS MATERIALS	\$16,898	\$16,898	\$16,898	\$0	
Subtotal	\$0	Subtotal	\$43,154	\$43,154	\$43,154	\$0	
SALES OF REAL PROPERTY	\$0			\$0	\$0	\$0	
SALES OF EQUIPMENT	\$0	SALES OF EQUIPMENT	\$16,988	\$16,988	\$16,988	\$0	
Subtotal	\$0	Subtotal	\$16,988	\$16,988	\$16,988	\$0	
INSURANCE RECOVERIES	\$0	INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	
		INSURANCE RECOVERIES	\$0	\$0	\$0	\$0	
Subtotal	\$0	Subtotal	\$0	\$0	\$0	\$0	
Use of Money and Property Total	\$1,643	Use of Money and Property Total	\$127,058	\$128,701	\$128,701	\$0	

Appendix A

Miscellaneous		Miscellaneous					
REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$1,885	REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$0	\$1,885	\$0	(\$1,885)	No Village expenses and thus no refunds from prior years
		REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$0	\$0	\$0	\$0	All TOV funds shift to townwide funds
Subtotal	\$1,885	Subtotal	\$0	\$1,885	\$0	(\$1,885)	
GIFTS AND DONATIONS	\$5,130	GIFTS AND DONATIONS	\$0	\$5,130	\$5,130	\$0	
		GIFTS AND DONATIONS	\$50	\$50	\$50	\$0	
		LIBRARY SYSTEM GRANT	\$1,628	\$1,628	\$1,628	\$0	
Subtotal	\$5,130	Subtotal	\$1,678	\$6,808	\$6,808	\$0	
UNCLASSIFIED (SPECIFY)	\$0	UNCLASSIFIED (SPECIFY)	\$5,419	\$5,419	\$5,419	\$0	
		UNCLASSIFIED (SPECIFY)	\$30	\$30	\$30	\$0	
		UNCLASSIFIED (SPECIFY)	\$0	\$0	\$0	\$0	
		UNCLASSIFIED (SPECIFY)	\$0	\$0	\$0	\$0	
		UNCLASSIFIED (SPECIFY)	\$0	\$0	\$0	\$0	
		UNCLASSIFIED (SPECIFY)	\$0	\$0	\$0	\$0	
		UNCLASSIFIED (SPECIFY)	\$1,499	\$1,499	\$1,499	\$0	
Subtotal	\$0	Subtotal	\$6,948	\$6,948	\$6,948	\$0	
INTERFUND REVENUES	\$0	INTERFUND REVENUES	\$0	\$0	\$0	\$0	
Miscellaneous Total	\$7,015	Miscellaneous Total	\$8,626	\$15,641	\$13,756	(\$1,885)	
State Aid		State Aid					
ST AID, REVENUE SHARING	\$1,507	ST AID, REVENUE SHARING	\$4,388	\$5,895	\$7,369	\$1,474	AIM Increase due to 25% incentive to consolidate services.
ST AID, MORTGAGE TAX	\$6,942	ST AID, MORTGAGE TAX	\$37,252	\$44,194	\$44,194	\$0	All TOV funds shift to townwide funds
ST AID, REAL PROPERTY TAX ADMINISTRAT	\$0	ST AID, REAL PROPERTY TAX ADMINISTRATION	\$511	\$511	\$511	\$0	
ST. AID, RECORDS MGMT.	\$0			\$0	\$0	\$0	
ST AID - OTHER (SPECIFY)	\$0	ST AID - OTHER (SPECIFY)	\$8,900	\$8,900	\$8,900	\$0	
		ST AID, OTHER AID (SPECIFY)	\$0	\$0	\$0	\$0	
		ST AID, SNOWMOBILE LAW ENFORCE	\$10,350	\$10,350	\$10,350	\$0	
ST AID, CONSOLIDATED HIGHWAY AID	\$0	ST AID, CONSOLIDATED HIGHWAY AID	\$37,593	\$37,593	\$37,593	\$0	
		ST AID-ECONOMIC ASSISTANCE	\$0	\$0	\$0	\$0	
		ST AID, YOUTH PROGRAMS	\$776	\$776	\$776	\$0	
		ST AID FOR LIBRARIES	\$75	\$75	\$75	\$0	
		ST AID EMERGENCY DISASTER ASSISTANCE	\$0	\$0	\$0	\$0	
		ST AID, OTHER HOME AND COMM SERV	\$0	\$0	\$0	\$0	
Total	\$8,449	Total	\$99,845	\$108,294	\$109,768	\$1,474	
Transfers		Transfers					
INTERFUND TRANSFERS	\$0	INTERFUND TRANSFERS	\$0	\$0	\$0	\$0	
Total	\$0	Total	\$0	\$0	\$0	\$0	
Miscellaneous		Miscellaneous					
BALANCING CODE - OSC USE ONLY	\$0	FED AID EMER DISASTER ASSIST	\$0	\$0		0	
Revenue (A-Fund Only)	\$749,907	Revenue (A, B, DA, DB, SF, SR, L)	\$1,910,757	\$2,660,664	\$2,461,665	(\$198,999)	
Water Fund Revenue							
UNMETERED WATER SALES	\$129,923			\$129,923	\$186,171	\$56,248	Should consider Water Rate Study Scenario 1 - Minimum charge of \$11.50 and \$5.25 per 1000 Gallons usage charge in order to break even: Scenario suggests revenue could be higher, but that should be set aside for capital investments
WATER SERVICE CHARGES	\$0			\$0	\$0	\$0	
INTEREST & PENALTIES ON WATER RENTS	\$902			\$902	\$902	\$0	
SERVICE FOR OTHER GOVTS	\$0			\$0	\$0	\$0	
INTEREST AND EARNINGS	\$749			\$749	\$749	\$0	
SALES OF SCRAP & EXCESS MATERIALS	\$0			\$0	\$0	\$0	
INSURANCE RECOVERIES	\$0			\$0	\$0	\$0	
REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$0			\$0	\$0	\$0	
GIFTS AND DONATIONS	\$0			\$0	\$0	\$0	
Total Water Fund Revenue	\$131,574			\$131,574	\$187,822	\$56,248	

Appendix A

Sewer Fund Revenue								
Revenue								
SEWER RENTS	\$134,762			\$134,762	\$148,091	\$13,329		
SEWER CHARGES	\$570			\$570	\$570	\$0	Currently operating under Sewer Rate Analysis Scenario 2 - Minimum charge \$28.48 and \$4.40 per 1000 gallons usage charge - May need an increase when debt is rolled in. Scenario models more revenue than what is shown here.	
INTEREST & PENALTIES ON SEWER ACCTS	\$871			\$871	\$871	\$0		
SEWER SERV OTHER GOVTS	\$2,400			\$2,400	\$2,400	\$0		
INTEREST AND EARNINGS	\$296			\$296	\$296	\$0		
SALES OF SCRAP & EXCESS MATERIALS	\$0			\$0	\$0	\$0		
INSURANCE RECOVERIES	\$0			\$0	\$0	\$0		
REFUNDS OF PRIOR YEAR'S EXPENDITURES	\$10,583			\$10,583	\$10,583	\$0		
INTERFUND REVENUES	\$0			\$0	\$0	\$0		
Transfers						\$0		
INTERFUND TRANSFERS	\$12,500			\$12,500	\$12,500	\$0		
Total Sewer Fund Revenue	\$161,982			\$161,982	\$175,311	\$13,329		
Total Revenue (A, FX, G Funds)	\$1,043,463	Total Revenue (A, B, DA, DB, SF, SR, L Funds)	\$1,910,757	\$2,954,220	\$2,824,798	-\$129,422		
Revenue by Fund	Total	Revenue by Fund	Total	Total				
General Fund - Village	\$749,907	General Fund - Townwide	\$857,813	\$1,607,720	\$1,245,881	-\$361,839		
	\$0	General Fund - TOV	\$88,808	\$88,808	\$0	-\$88,808		
	\$0	Highway - Townwide	\$560,788	\$560,788	\$797,960	\$237,172		
	\$0	Highway - TOV	\$183,725	\$183,725	\$0	-\$183,725		
	\$0	Fire Protection District	\$97,796	\$97,796	\$97,035	-\$761		
	\$0	Fire Protection District (2)	\$0	\$0	\$75,725	\$75,725		
	\$0	Refuse District	\$77,415	\$77,415	\$194,509	\$117,094		
	\$0	Library	\$44,412	\$44,412	\$50,555	\$6,143		
Water	\$131,574	Water	\$0	\$131,574	\$187,822	\$56,248		
Sewer	\$161,982	Sewer	\$0	\$161,982	\$175,311	\$13,329		
Total	\$1,043,463	Total	\$1,910,757	\$2,954,220	\$2,824,798	-\$129,422		
								-4.38%

Comparison of Village of Speculator ('05-'06) and Town of Lake Pleasant (2006) Actual Expenses Per OSC Data, and Merged Comparison

Village of Speculator (44.6 Sq Miles - Population 331) (1930 Pop. 261)		Town of Lake Pleasant (188.1 Sq Miles, Pop. 503) (1930 Pop. 549)		COMBINED ENTITY			Assumptions, Comments Based on Interviews
Account Narrative	5/31/2006	Account Narrative	12/31/2006	2006 Combined Town & Village (excludes double entries)	Projected Combined Entity Per Committee	Difference 2006 Combined and Projected Combined	
Expenses							
General Administration							
Legislative							
LEGISLATIVE BOARD, PERS SERV	\$5,288	LEGISLATIVE BOARD, PERS SERV	\$9,655	\$14,943	\$9,655	(\$5,288)	Loss of legislative board expense at the Village level
LEGISLATIVE BOARD, CONTR EXPEND	\$15	LEGISLATIVE BOARD, CONTR EXPEND	\$11,466	\$11,481	\$11,466	(\$15)	
Total	\$5,303	Total	\$21,121	\$26,424	\$21,121	(\$5,303)	
Judicial							
		MUNICIPAL COURT, PERS SERV	\$29,734	\$29,734	\$29,734	\$0	
		MUNICIPAL COURT, EQUIP & CAP OUTLAY	\$0	\$0	\$0	\$0	
		MUNICIPAL COURT, CONTR EXPEND	\$3,322	\$3,322	\$3,322	\$0	
Total	\$0	Total	\$33,056	\$33,056	\$33,056	\$0	
Executive							
MAYOR, PERS SERV	\$2,532	SUPERVISOR, PERS SERV	\$62,222	\$64,754	\$62,222	(\$2,532)	Elimination of Mayor position
		SUPERVISOR, EQUIP & CAP OUTLAY	1585	\$1,585	\$1,585	\$0	
MAYOR, CONTR EXPEND	\$0	SUPERVISOR, CONTR EXPEND	\$3,271	\$3,271	\$3,271	\$0	
Total	\$2,532	Total	\$67,078	\$69,610	\$67,078	(\$2,532)	
Treasurer/Clerk							
		BUDGET, PERS SERV	\$1,389	\$1,389	\$1,389	\$0	
AUDITOR, CONTR EXPEND	\$0			\$0	\$0	\$0	
TREASURER, PERS SERV	\$38,730	CLERK, PERS SERV	\$31,603	\$70,333	\$70,333	\$0	No change in cost. Existing Village Clerk/Treasurer function would be absorbed by the Town - May lose one PT person from Village
TREASURER, EQUIP & CAP OUTLAY	\$2,325	CLERK, EQUIP & CAP OUTLAY	\$274	\$2,599	\$2,599	\$0	
TREASURER, CONTR EXPEND	\$2,556	CLERK, CONTR EXPEND	\$3,787	\$6,343	\$6,343	\$0	
Total	\$43,611	Total	\$37,053	\$80,664	\$80,664	\$0	
Tax Advertising							
TAX ADVERTISING, CONTR EXPEND	\$300			\$300	\$0	(\$300)	Town would not absorb this expense from the Village
Total	\$300			\$300	\$0	(\$300)	
Law							
LAW, PERS SERV	\$6,000			\$6,000	\$0	(\$6,000)	Town has their own Attorney - No need for Village attorney
LAW, CONTR EXPEND	\$474	LAW, CONTR EXPEND	\$33,493	\$33,967	\$36,000	\$2,033	Actual billable hours for Town attorney would increase
Total	\$6,474	Total	\$33,493	\$39,967	\$36,000	(\$3,967)	
		ENGINEER, CONTR EXPEND	\$0	\$0	\$0	\$0	
		Total	\$0	\$0	\$0	\$0	
Elections							
ELECTIONS, PERS SERV	\$0	ELECTIONS, PERS SERV	\$0	\$0	\$0	\$0	County runs elections, volunteers staff locations - Town would not absorb this cost
ELECTIONS, CONTR EXPEND	\$355	ELECTIONS, CONTR EXPEND	\$0	\$355	\$0	(\$355)	
Total	\$355	Total	\$0	\$355	\$0	(\$355)	
Buildings							
BUILDINGS, PERS SERV	\$0	BUILDINGS, PERS SERV	\$20,374	\$20,374	\$20,374	\$0	Village Hall - Town will keep space and pay personnel for maintenance
BUILDINGS, EQUIP & CAP OUTLAY	\$3,800	BUILDINGS, EQUIP & CAP OUTLAY	\$0	\$3,800	\$0	(\$3,800)	Incidentals for space will not be necessary.
BUILDINGS, CONTR EXPEND	\$10,433	BUILDINGS, CONTR EXPEND	\$54,103	\$64,536	\$64,536	\$0	Costs to maintain both buildings will remain (HVAC, Repairs, etc).
Total	\$14,233	Total	\$74,477	\$88,710	\$84,910	(\$3,800)	
Mail							
		CENTRAL PRINT & MAIL, EQUIP & CAP OUTLAY	\$0	\$0	\$0	\$0	There will be efficiencies in postage and mailings
CENTRAL PRINT & MAIL, CONTR EXPEND	\$1,166	CENTRAL PRINT & MAIL, CONTR EXPEND	\$10,161	\$11,327	\$10,500	(\$827)	
Total	\$1,166	Total	\$10,161	\$11,327	\$10,500	(\$827)	
Data Processing							
		CENTRAL DATA PROCESS & CAP OUTLAY	\$269	\$269	\$269	\$0	
		CENTRAL DATA PROCESS, CONTR EXPEND	\$8,663	\$8,663	\$8,663	\$0	
Total		Total	\$8,932	\$8,932	\$8,932	\$0	

Appendix B

Unallocated Insurance							
UNALLOCATED INSURANCE, CONTR EXPEND	\$23,369	UNALLOCATED INSURANCE, CONTR EXPEND	\$25,000	\$48,369	\$43,529	(\$4,840)	Combined General Liability - anticipated savings of 10%
		UNALLOCATED INSURANCE, CONTR EXPEND	\$12,576	\$12,576	\$12,576	\$0	
		UNALLOCATED INSURANCE, CONTR EXPEND	\$0	\$0	\$0	\$0	
Total	\$23,369	Total	\$923	\$923	\$923	\$0	
Miscellaneous							
MUNICIPAL ASSN DUES, CONTR EXPEND	\$759	MUNICIPAL ASSN DUES, CONTR EXPEND	\$1,285	\$2,044	\$1,285	(\$759)	Village dues will not be collected
JUDGEMENTS AND CLAIMS, CONTR EXPEND	\$0	JUDGEMENTS AND CLAIMS, CONTR EXPEND	\$0	\$0	\$0	\$0	
PUR OF LAND/RIGHT OF WAY, CONTR EXPEND	\$205			\$205	\$205	\$0	
		TAXES & ASSESS ON MUNIC PROP, CONTR EXPEND	\$2,092	\$2,092	\$2,092	\$0	
		OTHER GENERAL GOVERNMENT, PERS SERV	\$1,197	\$1,197	\$1,197	\$0	
Total	\$964	Total	\$0	\$0	\$0	(\$759)	
Animal Control							
		CONTROL OF ANIMALS, PERS SERV	\$3,423	\$3,423	\$3,423	\$0	
		CONTROL OF ANIMALS, CONTR EXPEND	\$400	\$400	\$400	\$0	
		Total	\$3,823	\$3,823	\$3,823	\$0	
Vital Statistics							
REGISTRAR OF VITAL STAT CONTR EXPEND	\$140	REGISTRAR OF VITAL STATISTICS, PERS SERV	\$1,197	\$1,337	\$1,337	\$0	
		REGISTRAR OF VITAL STAT CONTR EXPEND	\$44	\$44	\$44	\$0	
Total	\$140	Total	\$1,241	\$1,381	\$1,381	\$0	
Insect Control							
		INSECT CONTROL, CONTR EXPEND	\$0	\$0	\$0	\$0	
	\$0	Total	\$0	\$0	\$0	\$0	
Other Government Services							
		SERVICES OTHER GOVTS, PERS SERV	\$25,898	\$25,898	\$25,898	\$0	
		Total	\$25,898	\$25,898	\$25,898	\$0	
Street Lighting							
STREET LIGHTING, CONTR EXPEND	\$16,988	STREET LIGHTING, CONTR EXPEND	\$19,093	\$36,081	\$36,081	\$0	
Total	\$16,988	Total	\$19,093	\$36,081	\$36,081	\$0	
Publicity							
PUBLICITY, CONTR EXPEND	\$1,254	PUBLICITY, CONTR EXPEND	\$49,444	\$50,698	\$50,698	\$0	
Total	\$1,254	Total	\$49,444	\$50,698	\$50,698	\$0	
Veteran's Service							
		VETERANS SERVICE, CONTR EXPEND	\$500	\$500	\$500	\$0	
		Total	\$500	\$500	\$500	\$0	
Historian							
		HISTORIAN, PERS SERV	\$0	\$0	\$0	\$0	
		HISTORIAN, CONTR EXPEND	\$2,236	\$2,236	\$2,236	\$0	
		TOTAL	\$2,236	\$2,236	\$2,236	\$0	
Celebrations							
CELEBRATIONS, CONTR EXPEND	\$5,332	CELEBRATIONS, CONTR EXPEND	\$2,561	\$7,893	\$7,893	\$0	
Total	\$5,332	Total	\$2,561	\$7,893	\$7,893	\$0	
Miscellaneous Home and Community Services							
		MISC HOME & COMM SERV, PERS SERV	\$0	\$0	\$0	\$0	
		MISC HOME & COMM SERV, CONTR EXPEND	\$5,000	\$5,000	\$5,000	\$0	
		Total	\$5,000	\$5,000	\$5,000	\$0	
Planning and Research							
		PLANNING, CONTR EXPEND	\$0	\$0	\$0	\$0	
		RESEARCH, CONTR EXPEND	\$0	\$0	\$0	\$0	
		Total	\$0	\$0	\$0	\$0	
Environmental Control							
		ENVIRONMENTAL CONTROL, PERS SERV	\$4,992	\$4,992	\$4,992	\$0	
		Total	\$4,992	\$4,992	\$4,992	\$0	
Displacement of Real Property							
DISP OF REAL PROP, CONTR EXPEND	\$0			\$0	\$0	\$0	

	\$0	Total	\$0	\$0	\$0	\$0	
Total General Administration	\$122,021		\$443,232	\$565,253	\$542,570	(\$22,683)	
Assessment and Zoning							
Assessment							
		ASSESSMENT, PERS SERV	\$20,823	\$20,823	\$20,823	\$0	Vicki Buyce - Doing asseseml and safety inspection
		ASSESSMENT, EQUIP & CAP OUTLAY	\$0	\$0	\$0	\$0	
		ASSESSMENT, CONTR EXPEND	\$20,779	\$20,779	\$20,779	\$0	
		Total	\$41,602	\$41,602	\$41,602	\$0	
Zoning							
	\$5,000	ZONING, PERS SERV	\$18,782	\$23,782	\$23,782	\$0	Towns would absorb Village zoning function - (Possible 3 Yr. Figure)
	\$502	ZONING, CONTR EXPEND	\$2,816	\$3,318	\$3,000	(\$318)	Efficiencies with one department save money
	Total \$5,502	Total	\$21,598	\$27,100	\$26,782	(\$318)	
Total Assessment and Zoning	\$5,502		\$63,200	\$68,702	\$68,384	(\$318)	
Fire & Ambulance							
Fire							
	\$5,913	FIRE, EQUIP & CAP OUTLAY		\$5,913	\$5,913	\$0	Fire Department - Administrated by DPW - Costs remain
	\$29,991	FIRE, CONTR EXPEND		\$29,991	\$58,000	\$28,009	Costs closer to even between two departments - 2006 Village Anomaly. Village costs shift to 2nd Fire Protection District (SF2)
		FIRE PROTECTION, CONTR EXPEND	\$58,000	\$58,000	\$58,000	\$0	Costs remain the same
		AMBULANCE, CONTR EXPEND	\$4,176	\$4,176	\$4,176	\$0	
	Total \$35,904	Total	\$62,176	\$98,080	\$126,089	\$28,009	
Total Fire	\$35,904		\$62,176	\$98,080	\$126,089	\$28,009	
Public Health and Safety							
Public Safety							
		PUBLIC SAFETY ADMIN, CONTR EXPEND	\$0	\$0	\$0	\$0	
	\$4,500	SAFETY INSPECTION, PERS SERV		\$4,500	\$4,500	\$0	Vicki Buyce (Town and Village already) - No deputy
	\$4	SAFETY INSPECTION, CONTR EXPEND		\$4	\$4	\$0	NFPA membership, travel, etc.
		CIVIL DEFENSE, CONTR EXPEND	\$4,948	\$4,948	\$4,948	\$0	Basic 911 expense - Emergency management plan
		MISC PUBLIC SAFETY, CONTR EXPEND	\$0	\$0	\$0	\$0	
	Total \$4,504	Total	\$4,948	\$9,452	\$9,452	\$0	
Public Health							
		PUBLIC HEALTH, CONTR EXPEND	\$0	\$0	\$0	\$0	
		Total	\$0	\$0	\$0	\$0	
	\$4,504		\$4,948	\$9,452	\$9,452	\$0	
Highway Department and Department of Public Works							
Garage							
	\$25,189	CENTRAL GARAGE, PERS SERV		\$25,189	\$25,189	\$0	Includes hours spent on repair work, maintenance of equipment
	\$4,050	CENTRAL GARAGE, EQUIP & CAP OUTLAY		\$4,050	\$4,050	\$0	Radios, replacement tools, floor jack, etc.
	\$41,487	CENTRAL GARAGE, CONTR EXPEND	\$11	\$41,498	\$41,498	\$0	Includes gas & diesel expense
	Total \$70,726	Total	\$11	\$70,737	\$70,737	\$0	
Street Administration							
	\$37,875	STREET ADMIN, PERS SERV	\$48,111	\$85,986	\$85,986	\$0	Highway Superintendent
		STREET ADMIN, CONTR EXPEND	\$1,009	\$1,009	\$1,009	\$0	
	Total \$37,875	Total	\$49,120	\$86,995	\$86,995	\$0	
Street Maintenance							
		MAINT OF STREETS, PERS SERV	\$46,942	\$46,942	\$46,942	\$0	Some CHIPS labor money
	\$10,035	MAINT OF STREETS, PERS SERV		\$10,035	\$10,035	\$0	
	\$36,532	MAINT OF STREETS, EQUIP & CAP OUTLAY		\$36,532	\$36,532	\$0	CHIPS material cost
	\$6,190	MAINT OF STREETS, CONTR EXPEND		\$6,190	\$6,190	\$0	
		MAINT OF STREETS, CONTR EXPEND	\$36,036	\$36,036	\$36,036	\$0	
	Total \$52,757	Total	\$82,978	\$135,735	\$135,735	\$0	
Highway							
		PERM IMPROVE HIGHWAY, EQUIP & CAP OUTLAY	\$63,678	\$63,678	\$63,678	\$0	CHIPS program
		Total	\$63,678	\$63,678	\$63,678	\$0	
Bridge Maintenance							
		MAINT OF BRIDGES, PERS SERV	\$4,819	\$4,819	\$4,819	\$0	
		MAINT OF BRIDGES, CONTR EXPEND	\$2,651	\$2,651	\$2,651	\$0	
		Total	\$7,470	\$7,470	\$7,470	\$0	
Machinery							
		MACHINERY, PERS SERV	\$84,639	\$84,639	\$84,639	\$0	

Appendix B

		MACHINERY, EQUIP & CAP OUTLAY	\$46,857	\$46,857	\$46,857	\$0	
		MACHINERY, CONTR EXPEND	\$55,476	\$55,476	\$55,476	\$0	
		Total	\$186,972	\$186,972	\$186,972	\$0	

Appendix B

Snow Removal							
SNOW REMOVAL, PERS SERV	\$14,165	SNOW REMOVAL, PERS SERV	\$44,114	\$58,279	\$58,279	\$0	
SNOW REMOVAL, EQUIP & CAP OUTLAY	\$4,400			\$4,400	\$4,400	\$0	
SNOW REMOVAL, CONTR EXPEND	\$3,390	SNOW REMOVAL, CONTR EXPEND	\$64,914	\$68,304	\$68,304	\$0	
Total	\$21,955	Total	\$109,028	\$130,983	\$130,983	\$0	
Brush and Weeds							
		BRUSH AND WEEDS, PERS SERV	\$22,129	\$22,129	\$22,129	\$0	
		BRUSH AND WEEDS, EQUIP & CAP OUTLAY	\$0	\$0	\$0	\$0	
		BRUSH AND WEEDS, CONTR EXPEND	\$8,764	\$8,764	\$8,764	\$0	
		Total	\$30,893	\$30,893	\$30,893	\$0	
Sidewalks							
SIDEWALKS, PERS SERV	\$231			\$231	\$231	\$0	
SIDEWALKS, EQUIP & CAP OUTLAY	\$563			\$563	\$563	\$0	
SIDEWALKS, CONTR EXPEND	\$0			\$0	\$0	\$0	
Total	\$794			\$794	\$794	\$0	
Street Cleaning							
STREET CLEANING, PERS SERV	\$0			\$0	\$0	\$0	
STREET CLEANING, EQUIP & CAP OUTLAY	\$850			\$850	\$850	\$0	
STREET CLEANING, CONTR EXPEND	\$1,566			\$1,566	\$1,566	\$0	
Total	\$2,416			\$2,416	\$2,416	\$0	
Cemetery							
CEMETERY, PERS SERV	\$2,555	CEMETERY, PERS SERV	\$1,708	\$4,263	\$4,263	\$0	3 cemeteries
CEMETERY, EQUIP & CAP OUTLAY	\$0			\$0	\$0	\$0	
CEMETERY, CONTR EXPEND	\$50	CEMETERY, CONTR EXPEND	\$13,308	\$13,358	\$13,358	\$0	One time fee - May need to lower to 3K
Total	\$2,605	Total	\$15,016	\$17,621	\$17,621	\$0	
Total Highway and DPW	\$189,128		\$545,166	\$734,294	\$734,294	\$0	
Refuse Collection							
Garbage							
REFUSE & GARBAGE, PERS SERV	\$34,017	REFUSE & GARBAGE, PERS SERV	\$28,250	\$62,267	\$28,250	(\$34,017)	Efficiencies in personnel - Lose 1 FTE person from Village general fund but shift .5 FTE cost to a Refuse District (SR) - Overall change is loss of .5 FTE persons - Town figure of 28,250 remains because it is for personnel related to recycling - a townwid
		REFUSE & GARBAGE, PERS SERV	\$0	\$0	\$0	\$0	
		REFUSE & GARBAGE, PERS SERV	\$43,039	\$43,039	\$60,000	\$16,961	
REFUSE & GARBAGE, EQUIP & CAP OUTLAY	\$0			\$0	\$0	\$0	
REFUSE & GARBAGE, CONTR EXPEND	\$46,901	REFUSE & GARBAGE, CONTR EXPEND	\$0	\$46,901	\$46,901	\$0	County land fill fees - Shift to Special Refuse fund
		REFUSE & GARBAGE, CONTR EXPEND	\$56,672	\$56,672	\$56,672	\$0	County land fill fees - Shifts to Special Refuse fund
		REFUSE & GARBAGE, CONTR EXPEND	\$8,927	\$8,927	\$8,927	\$0	
Total Refuse Collection	\$80,918	Total Refuse Collection	\$136,888	\$217,806	\$200,750	(\$17,056)	
Parks, Playgrounds, Adult and Youth Recreation							
Parks, Playgrounds, and Rec Centers							
		PARKS, CONTR EXPEND	\$0	\$0	\$0	\$0	
PLAYGR & REC CENTERS, PERS SERV	\$21,051	PLAYGR & REC CENTERS, PERS SERV	\$64,339	\$85,390	\$64,339	(\$21,051)	Costs to be absorbed by Town DPW - Loss of Village personnel (2 PT)
PLAYGR & REC CENTERS, EQUIP & CAP OUTLAY	\$0	PLAYGR & REC CENTERS, EQUIP & CAP OUTLAY	\$5,346	\$5,346	\$5,346	\$0	
PLAYGR & REC CENTERS, CONTR EXPEND	\$21,402	PLAYGR & REC CENTERS, CONTR EXPEND	\$19,378	\$40,780	\$40,780	\$0	Grooming - Snowmobile trails, biking, etc.
Total	\$42,453	Total	\$89,063	\$131,516	\$110,465	(\$21,051)	
Youth Programs							
YOUTH PROG, PERS SERV	\$12,886	YOUTH PROG, PERS SERV	\$6,095	\$18,981	\$18,981	\$0	Dick Mayers - Town would provide combined cost/service
		YOUTH PROG, EQUIP & CAP OUTLAY	\$0	\$0	\$0	\$0	
YOUTH PROG, CONTR EXPEND	\$281	YOUTH PROG, CONTR EXPEND	\$10,497	\$10,778	\$10,778	\$0	Town would provide combined service
Total	\$13,167	Total	\$16,592	\$29,759	\$29,759	\$0	
Adult Recreation							
		ADULT RECREATION, EQUIP & CAP OUTLAY	\$0	\$0	\$0	\$0	
		ADULT RECREATION, CONTR EXPEND	\$11,093	\$11,093	\$11,093	\$0	Senior bus trips
		Total	\$11,093	\$11,093	\$11,093	\$0	
Total Parks and Recreation	\$55,620		\$116,748	\$172,368	\$151,317	(\$21,051)	

Library						
Library		ADMINISTRATION-PERSONAL SERVICES	\$0	\$0	\$0	\$0
		ADMINISTRATION-EQUIP&CAP OUTLAY	\$0	\$0	\$0	\$0
		ADMINISTRATION-CONTRACTUAL	\$0	\$0	\$0	\$0
		LIBRARY, PERS SERV	\$29,511	\$29,511	\$29,511	\$0
		LIBRARY, EQUIP & CAP OUTLAY	\$3,858	\$3,858	\$3,858	\$0
		LIBRARY, CONTR EXPEND	\$12,707	\$12,707	\$12,707	\$0
		Total Library	\$46,076	\$46,076	\$46,076	\$0
Employee Benefits						
Employee Benefits						
STATE RETIREMENT SYSTEM	\$25,173	STATE RETIREMENT, EMPL BNFTS	\$29,994	\$55,167	\$55,167	\$0
		STATE RETIREMENT, EMPL BNFTS	\$1,111	\$1,111	\$1,111	\$0
		STATE RETIREMENT, EMPL BNFTS	\$15,553	\$15,553	\$15,553	\$0
		STATE RETIREMENT, EMPL BNFTS	\$3,333	\$3,333	\$3,333	\$0
		STATE RETIREMENT, EMPL BNFTS	\$3,333	\$3,333	\$3,333	\$0
		STATE RETIREMENT, EMPL BNFTS	\$2,222	\$2,222	\$2,222	\$0
	Subtotal	Subtotal	\$55,546	\$80,719	\$80,719	\$0
		LOCAL PENSION FUND, EMPL BNFTS	\$0	\$0	\$0	\$0
		SERVICE AWARDS PROGRAM	\$34,393	\$34,393	\$34,393	\$0
		Subtotal	\$34,393	\$34,393	\$34,393	\$0
SOCIAL SECURITY, EMPLOYER CONT	\$16,424	SOCIAL SECURITY, EMPLOYER CONT	\$25,889	\$42,313	\$42,313	\$0
		SOCIAL SECURITY, EMPL BNFTS	\$1,528	\$1,528	\$1,528	\$0
		SOCIAL SECURITY, EMPL BNFTS	\$13,303	\$13,303	\$13,303	\$0
		SOCIAL SECURITY, EMPL BNFTS	\$4,400	\$4,400	\$4,400	\$0
		SOCIAL SECURITY, EMPL BNFTS	\$3,873	\$3,873	\$3,873	\$0
		SOCIAL SECURITY, EMPL BNFTS	\$2,257	\$2,257	\$2,257	\$0
	Subtotal	Subtotal	\$51,250	\$67,674	\$67,674	\$0
WORKER'S COMPENSATION, EMPL BNFTS	\$15,548	WORKER'S COMPENSATION, EMPL BNFTS	\$3,798	\$19,346	\$19,346	\$0
		WORKER'S COMPENSATION, EMPL BNFTS	\$2,110	\$2,110	\$2,110	\$0
		WORKER'S COMPENSATION, EMPL BNFTS	\$18,147	\$18,147	\$18,147	\$0
		WORKER'S COMPENSATION, EMPL BNFTS	\$4,220	\$4,220	\$4,220	\$0
		WORKER'S COMPENSATION, EMPL BNFTS	\$4,642	\$4,642	\$4,642	\$0
		WORKER'S COMPENSATION, EMPL BNFTS	\$9,285	\$9,285	\$9,285	\$0
		WORKER'S COMPENSATION, EMPL BNFTS	\$0	\$0	\$0	\$0
	Subtotal	Subtotal	\$42,202	\$57,750	\$57,750	\$0
UNEMPLOYMENT INSURANCE, EMPL BNFTS	\$0	UNEMPLOYMENT INSURANCE, EMPL BNFTS	\$0	\$0	\$0	\$0
		UNEMPLOYMENT INSURANCE, EMPL BNFTS	\$0	\$0	\$0	\$0
	Subtotal	Subtotal	\$0	\$0	\$0	\$0
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$52,315	HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$95,951	\$148,266	\$148,266	\$0
		HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$11,663	\$11,663	\$11,663	\$0
		HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$86,150	\$86,150	\$86,150	\$0
		HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$30,194	\$30,194	\$30,194	\$0
		HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$4,595	\$4,595	\$4,595	\$0
		HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$0	\$0	\$0	\$0
	Subtotal	Subtotal	\$228,553	\$280,868	\$280,868	\$0
Employee Benefits Total	\$109,460	Employee Benefits Total	\$411,944	\$521,404	\$521,404	\$0
						No loss of employees who currently have benefits
Debt Service						
Debt Service						
DEBT INTEREST, SERIAL BONDS	\$38,627			\$38,627	\$0	(\$38,627)
DEBT PRINCIPAL, BOND ANTICIPATION NOTES	\$0	DEBT PRINCIPAL, BOND ANTICIPATION NOTES	\$20,000	\$20,000	\$20,000	\$0
		DEBT PRINCIPAL, BOND ANTICIPATION NOTES	\$20,000	\$20,000	\$20,000	\$0
DEBT INTEREST, BOND ANTICIPATION NOTES	\$0	DEBT INTEREST, BOND ANTICIPATION NOTES	\$0	\$0	\$0	\$0
		DEBT INTEREST, BOND ANTICIPATION NOTES	\$3,850	\$3,850	\$3,850	\$0
DEBT PRINCIPAL, STATE LOANS	\$11,525	DEBT PRINCIPAL, STATE LOANS	\$4,272	\$15,797	\$4,272	(\$11,525)
		DEBT INTEREST, STATE LOANS	\$0	\$0	\$0	\$0
		DEBT PRINCIPAL OTHER GOVERNMENT	\$0	\$0	\$11,812	\$11,812
		DEBT INTEREST OTHER GOVERNMENT	\$0	\$0	\$0	\$0
Debt Service Total	\$50,152	Debt Service Total	\$48,122	\$98,274	\$59,934	(\$38,340)
Total Expenses (A Fund Only)	\$653,209	Total Expenses (A, B, DA, DB, SF, SR, L Funds)	\$1,878,500	\$2,531,709	\$2,460,270	(\$71,439)

Transfers							
TRANSFERS, OTHER FUNDS	\$12,500	TRANSFERS, OTHER FUNDS	\$0	\$12,500	\$0	(\$12,500)	Current ad valorem tax for original sewer, amount shifted to Sewer Fund
		TRANSFERS, OTHER FUNDS	\$0	\$0	\$0	\$0	
		TRANSFERS, CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	
TRANSFERS, CAPITAL PROJECTS FUND	\$31,837			\$31,837	\$0	(\$31,837)	Principle for fire engine refurbishing - Part reserve and part new appropriation - 1 x expense - Will not continue
		TRANSFERS, CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	
		TRANSFERS, CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$0	
Transfers Total	\$44,337	Transfers Total	\$0	\$44,337	\$0	(\$44,337)	
Total Expenses + Transfers (A Fund Only)	\$697,546	Total Expenses + Transfers (A, B, DA, DB, SF, SR, L Funds)	\$1,878,500	\$2,576,046	\$2,460,270	(\$115,776)	
Water Fund Expenses							
Expenses							
UNALLOCATED INSURANCE, CONTR EXPEND	\$4,632			\$4,632	\$4,632	\$0	
WATER ADMINISTRATION, PERS SERV	\$0			\$0	\$0	\$0	
WATER ADMINISTRATION, CONTR EXPEND	\$4,931			\$4,931	\$4,931	\$0	
SOURCE SUPPLY PWR & PUMP, CONTR EXPEND	\$15,539			\$15,539	\$15,539	\$0	
WATER PURIFICATION, EQUIP & CAP OUTLAY	\$0			\$0	\$0	\$0	
WATER PURIFICATION, CONTR EXPEND	\$4,795			\$4,795	\$4,795	\$0	
WATER TRANS & DISTRIB, PERS SERV	\$49,508			\$49,508	\$49,508	\$0	
WATER TRANS & DISTRIB, EQUIP & CAP OUTLAY	\$9,302			\$9,302	\$9,302	\$0	
WATER TRANS & DISTRIB, CONTR EXPEND	\$3,985			\$3,985	\$3,985	\$0	
Subtotal	\$92,692			\$92,692	\$92,692	\$0	
Fringe Benefits							
STATE RETIREMENT, EMPL BNFTS	\$4,422			\$4,422	\$4,422	\$0	
SOCIAL SECURITY, EMPL BNFTS	\$3,601			\$3,601	\$3,601	\$0	
WORKERS COMPENSATION, EMPL BNFTS	\$3,332			\$3,332	\$3,332	\$0	
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$15,435			\$15,435	\$15,435	\$0	
Subtotal	\$26,790			\$26,790	\$26,790	\$0	
Debt Service							
DEBT PRINCIPAL, SERIAL BONDS	\$30,000			\$30,000	\$30,000	\$0	
DEBT INTEREST, SERIAL BONDS	\$0			\$0	\$38,340	\$38,340	Interest from Village general fund
DEBT PRINCIPAL, BOND ANTICIPATION NOTES	\$0			\$0	\$0	\$0	
DEBT INTEREST, BOND ANTICIPATION NOTES	\$0			\$0	\$0	\$0	
Subtotal	\$30,000			\$30,000	\$68,340	\$38,340	
Transfers							
TRANSFERS, OTHER FUNDS	\$0			\$0	\$0	\$0	
TRANSFERS, CAPITAL PROJECTS FUND	\$0			\$0	\$0	\$0	
Total Water Fund Expenses	\$149,482			\$149,482	\$187,822	\$38,340	
Sewer Fund Expenses							
Expenses							
UNALLOCATED INSURANCE, CONTR EXPEND	\$4,632			\$4,632	\$4,632	\$0	
SEWER ADMINISTRATION, PERS SERV	\$0			\$0	\$0	\$0	
SEWER ADMINISTRATION, CONTR EXPEND	\$8,969			\$8,969	\$8,969	\$0	
SEWAGE TREAT DISP, PERS SERV	\$51,134			\$51,134	\$51,134	\$0	
SEWAGE TREAT DISP, EQUIP & CAP OUTLAY	\$6,566			\$6,566	\$6,566	\$0	
SEWAGE TREAT DISP, CONTR EXPEND	\$37,411			\$37,411	\$37,411	\$0	
Subtotal	\$108,712			\$108,712	\$108,712	\$0	
Fringe Benefits							
STATE RETIREMENT, EMPL BNFTS	\$4,422			\$4,422	\$4,422	\$0	
SOCIAL SECURITY, EMPL BNFTS	\$3,884			\$3,884	\$3,884	\$0	
WORKER'S COMPENSATION, EMPL BNFTS	\$3,332			\$3,332	\$3,332	\$0	
HOSPITAL & MEDICAL (DENTAL) INS, EMPL BNFT	\$15,435			\$15,435	\$15,435	\$0	
Subtotal	\$27,073			\$27,073	\$27,073	\$0	
Debt Service							
DEBT PRINCIPAL, SERIAL BONDS	\$24,526			\$24,526	\$24,526	\$0	New sewer debt will be 1.35 Million. Not factored in here.
DEBT INTEREST, SERIAL BONDS	\$2,500			\$2,500	\$15,000	\$12,500	Current ad valorem tax shifted to sewer fund users
DEBT PRINCIPAL, BOND ANTICIPATION NOTES	\$0			\$0	\$0	\$0	
DEBT INTEREST, BOND ANTICIPATION NOTES	\$0			\$0	\$0	\$0	
Subtotal	\$27,026			\$27,026	\$39,526	\$12,500	
Transfers							
TRANSFERS, OTHER FUNDS	\$0			\$0	\$0	\$0	
TRANSFERS, CAPITAL PROJECTS FUND	\$0			\$0	\$0	\$0	
Total Sewer Fund Expenses	\$162,811			\$162,811	\$175,311	\$12,500	

Total Expense (A, FX, G Funds)		Total Expense (A, B, DA, DB, SF, SR, L Funds)					
	\$1,009,839		\$1,878,500	\$2,888,339	\$2,823,403	(\$64,936)	

Expense by Fund	Total	Expense by Fund	Total	Combined Total	New Entity	Difference	
General Fund - Village	\$697,546	General Fund - Townwide	\$842,369	\$1,539,915	\$1,245,881	(\$294,034)	Admin savings, switch of A fund to special funds
	\$0	General Fund - TOV	\$95,923	\$95,923	\$0	(\$95,923)	No B fund - Most transfers to A fund
	\$0	Highway - Townwide	\$529,840	\$529,840	\$796,565	\$266,725	VII A fund, street maint, snow, sidewalks, street clean - DA
	\$0	Highway - TOV	\$188,803	\$188,803	\$0	(\$188,803)	TOV Highway Transfers to townwide highway expense
	\$0	Fire Protection District	\$97,035	\$97,035	\$97,035	\$0	No change in current town fire protection district
	\$0	Fire Protection District (2)	\$0	\$0	\$75,725	\$75,725	VII A fund wwith to SF2 and Increase to match Town
	\$0	Refuse District	\$73,975	\$73,975	\$194,509	\$120,534	VII A fund land fill fees and personnel switch to SR fund
	\$0	Library	\$50,555	\$50,555	\$50,555	\$0	No change
Water	\$149,482	Water	\$0	\$149,482	\$187,822	\$38,340	Current water interest in A fund of Village - Xfer
Sewer	\$162,811	Sewer	\$0	\$162,811	\$175,311	\$12,500	A fund ad val tax will be paid by village sewer users only
Total	\$1,009,839	Total	\$1,878,500	\$2,888,339	\$2,823,403	-\$64,936	-2.2%
Total Less Water & Sewer	\$697,546	Total Less Water & Sewer	\$1,878,500	\$2,576,046	\$2,460,270	-\$115,776	-4.5%

Appendix C

List of Fixed Assets for Lake Pleasant and Speculator

Town of Lake Pleasant					
Dept. Using Equip.	Type of Equip.	Year	Description	Date Acquired	Cost (Including Trade-In Value)
Highway			GMC Generator	1/1/1991	\$6,000
Highway			MO-Bark Chipper	5/7/1999	\$12,200
Highway			Gralan Gas/Fuel Pumps	1/1/1970	\$14,590
Primary Care		2004	Generator	1/1/2004	\$8,000
Parks & Rec		1972	IMP Groomer with Drag	1/1/1972	\$6,500
Parks & Rec		1972	IMP Groomer with Drag	1/1/1972	\$5,000
Parks & Rec		1997	BR 110 Groomer with Drag	1/1/1997	\$72,500
Parks & Rec		2004	Polaris 6 Wheel ATV	2004	\$8,850
Parks & Rec		2005	UTV Snow Groomer	12/31/2005	\$107,100
Village of Speculator					
Dept. Using Equip.	Type of Equip.	Year	Description	Date Acquired	Cost (Including Trade-In Value)
Water	Office	2005	1 Desk Top Computer		
Water	Office	2002	1 Printer/Fax/Scanner/Copier		
Water	Office	2006	2 Telephones		
Water	Office	2005	3 Cell Phones		
Water	Office	1996	1 Telephone/Fax Machine		
Water	Office	1994	1 Copy Machine		
Water	Office	1985	1 Desk		
Water	Office	1994	1 Desk		
Water	Office	1994	1 Computer Desk		
Water	Office	1994	1 Map Table		
Water	Office	2005	1 Digital Camera		
Water	Office	1996	1 Video Camera		
Water	Laboratory	1985	1 Drying Oven		
Water	Laboratory	1985	1 Muffle Furnace		
Water	Laboratory	1985	1 Mettler Balance		
Water	Laboratory	1998	1 Vacuum Pump		
Water	Laboratory	1990	1 Refrigerator		
Water	Laboratory	1992	1 DR 2000 Spectrophotometer		
Water	Laboratory	1994	2 Tensette Pipette		
Water	Laboratory	1988	1 Digital Titrator		
Water	Laboratory		1 pH Meter		
Water	Laboratory		1 Heat/Stir Plate		
Water	Laboratory		1 Microscope		
Water	Laboratory		1 Incubator		
Wastewater	Office	1996	1 Generator 100KW		
		1992	1 GA Indus 4" GIG Anglebody Elec. Check		
		1992	1 GA Indus 4" GIG Anglebody Elec. Check		

Appendix C

(CONTINUED) List of Fixed Assets for Lake Pleasant and Speculator

Village of Speculator					
Dept. Using Equip.	Type of Equip.	Year	Description	Date Acquired	Cost (Including Trade-In Value)
		1992	1 GA Indus 7600 - D1 CM Pump Director		
			5 Motorola Radios		
		1956	Chicago Pneumatic Compressor		
	Office		Computer Hardware		
	Office		Software		
Fire	Emergency	2005	Air Refill Station		\$32,000
Fire	Emergency	2005	Onan Generator		\$16,000
Water	Office	1993	1 PLC Panel	1994	
Water	WCB,Tank, Office	1993	Telemetry Communication System	1994	
Water	WCB	1993	Generator 100 KW	1994	
Wastewater	Portable	2007	35KW Portable Generator	2007	
Water	Portable	1990	4KW Generator		
Wastewater	WWTP	2006	2 VFD's	2006	\$8,000
Water	Office	1996	Line De-icer	1996	
Water	Office		Cut-off Saw		
Wastewater		2006	Gas Dectector	2006	
Water	Shop		Tapping Machine	1992	
Water	Shop	2006	Tapping Machine	2006	
Water	Shop		Portable Pump	2006	
Wastewater	Shop	1994	Tri-pod Retrieval Device	1994	
Water	Shop	1992	Line Freeze Kit	1992	
Water	Shop	1994	Meter Bench Test Kit	1994	

Appendix D
Estimated Tax Impact Tables

Table A1: Actual Expenses (2005-2006)

	<u>Village Budget</u>	<u>Town Budget</u>
Actual Expense ¹	\$697,546	\$1,878,500
Eliminating double counting	\$0	\$0
True Net Expenses	\$697,546	\$1,878,500
True Net Combined Expenses		\$2,576,046

1 = Village total does not include water and sewer.

**Table A2: Single Town Major Budget Estimate
(At 2005-2006 Costs)**

Initial Combined Village + Town expenses ¹		\$2,576,046
Adjustments Per Dissolution Committee ²		
Selected expense increases	\$58,815	
Selected expense reductions	-\$111,939	
Estimated Village + Town Expenses		\$2,522,922
Three current Village costs will be shifted off budget (Sewer Debt (\$12,500), Water Debt Interest (\$38,340) and Fire Engine (\$11,812)	-\$62,652	
Combined Single Town Expenses for 2006		\$2,460,270
Remove 2 Fire Districts and Refuse District as Separate Levy ³	\$367,269	
Single Town Levy Less 2 Fire and 1 Refuse District		\$2,093,001

1. From Table A1. 2. For detail see budget crosswalk spreadsheet. 3. Costs are not gone, but levied separately.

**Table A3: New Single Town Budget Levy Estimate for General and
Highway**

Combined Single Town 2006 Expenses	\$2,093,001
Combined (V+T) 2006 revenues ¹	\$359,067
New single Town levy (general, highway)	\$1,733,934

¹ Revenues that would be eliminated following dissolution are excluded.

Appendix D
Estimated Tax Impact Tables

Table B1: New Single Town Property Tax Rates for Former TOV Residents: CGR Estimates

	General & Highway	Refuse	Fire 1	Fire 2	Total
New Single Town Tax Levy	\$1,733,934.25	\$192,617.00	\$96,139.00		
Assessed Valuation	\$293,080,064.00	\$221,166,314.00	\$206,087,676.00		
Derived Tax Rate (per \$1,000)	\$5.92	\$0.87	\$0.47		
Tax bill on a house assessed at \$100,000 in Town outside former Village	\$591.62	\$87.09	\$46.65		\$725.37

Table B2: New Single Town Property Tax Rates for Former Village Residents: CGR Estimates

	General & Highway	Refuse	Fire 1	Fire 2	Total
New Single Town Tax Levy	\$1,733,934.25	\$192,617.00		\$63,913.00	
Assessed Valuation	\$293,080,064.00	\$221,166,314.00		\$93,180,258.00	
Derived Tax Rate (per \$1,000) for former Village	\$5.92	\$0.87		\$0.69	
Additional levies on former Village residents for debt	\$0.00	\$0.00		\$11,812.00	
Additional Tax Rate (per \$1,000) for former Village residents for debt	\$0.00	\$0.00		\$0.13	
Total Derived Tax Rate (per \$1,000) for former Village	\$5.92	\$0.87		\$0.81	
Tax bill on a house assessed at \$100,000 in former Village	\$591.62	\$87.09		\$81.27	\$759.98

Appendix D
Estimated Tax Impact Tables

<i>Water and Sewer Changes</i>	Current Rates	Future Rates	Increase	Percentage Change	Additional Revenue Earned ¹
Water Minimum Charge	\$8.11	\$11.51	\$3.40	42%	
Water Usage Per Thousand Gallons	\$3.70	\$5.25	\$1.55	42%	
Avg 60000 Units Water/Yr	\$319.32	\$453.12	\$133.80	42%	\$53,520.00

1. Future Revenue Earned is figured by multiplying the increase by 400 customers

Sewer Minimum Charge	\$28.48	\$34.18	\$5.70	20%	
Sewer Usage Per Thousand Gallons	\$4.40	\$5.28	\$0.88	20%	
Avg 60000 Units Water/Yr.	\$605.76	\$726.91	\$121.15	20%	\$48,460.80

1. Future Revenue Earned is figured by multiplying the increase by 400 customers

Combined Water/Sewer Increase	\$254.95
Net Effect to Village Resident (Property Tax & Water/Sewer)	(\$135.26)

Appendix F

ARTICLE V: CIVIL SERVICE LAW

PERSONNEL CHANGES

Title A. Transfers; reinstatements (Secs. 70-73).

Sections

70. Transfers.

- 71. Reinstatement after separation for disability.
- 72. Leave for ordinary disability.
- 73. Separation for ordinary disability; reinstatement.

§ 70. Transfers.

1. General provisions.

Except as provided in subdivisions four and six of this section no employee shall be transferred to a position for which there is required by this chapter or the rules established hereunder an examination involving essential tests or qualifications different from or higher than those required for the position held by such employee. The state and municipal commissions may adopt rules governing transfers between positions in their respective jurisdictions and may also adopt reciprocal rules providing for the transfer of employees from one governmental jurisdiction to another. No employee shall be transferred without his or her consent except as provided in subdivision six of this section or upon the transfer of functions as provided in subdivision two of this section.

2. Transfer of personnel upon transfer of functions.

Upon the transfer of a function (a) from one department or agency of the state to another department or agency of the state, or (b) from one department or agency of a civil division of the state to another department or agency of such civil division, or (c) from one civil division of the state to another civil division of the state, or (d) from a civil division of the state to the state, or vice versa, provision shall be made for the transfer of necessary officers and employees who are substantially engaged in the performance of the function to be transferred.

As soon as practicable after the adoption of a law, rule, order or other action directing such a transfer of function, but not less than twenty days prior to the effective date of such transfer, the head of the department or agency from which such function is to be transferred shall certify to the head of the department or agency to which such function is to be transferred a list of the

names and titles of those employees substantially engaged in the performance of the function to be transferred, and shall cause copies of such certified list to be publicly and conspicuously posted in the offices of the department or agency from which such function is to be transferred, along with copies of this subdivision.

Any employee of the department or agency from which such function is to be transferred may, prior to the effective date of such transfer, protest his or her inclusion in or exclusion from such list by giving notice of such protest in writing addressed to the heads of the respective departments or agencies from which and to which transfer is to be made, which notice shall state the reasons for the protest. The head of the department or agency to which such function is to be transferred shall review the protest and after consultation with the head of the department or agency from which such function is to be transferred notify the protestor within ten days from the receipt of such protest of the determination with respect to such protest. Such determination shall be a final administrative determination. Failure to make such protest shall be deemed to constitute consent to inclusion in or exclusion from, as the case may be, the certified list of employees engaged in the function to be transferred.

Officers and employees so transferred shall be transferred without further examination or qualification, and shall retain their respective civil service classifications and status. For the purpose of determining the officers and employees holding permanent appointments in competitive class positions to be transferred, such officers and employees shall be selected within each grade of each class of positions in the order of their original appointment, with due regard to the right of preference in retention of disabled and non-disabled veterans.

Any employee who fails to respond to or accept a written offer of transfer from the department or agency to which such function is to be transferred within ten days after receipt of such offer shall be deemed to have waived entitlement to such transfer. All officers and employees so transferred shall, thereafter, be subject to the rules of the civil service commission having jurisdiction over the agency to which transfer is made.

Officers and employees holding permanent appointments in competitive class positions who are not so transferred shall have their names entered upon an appropriate preferred list for reinstatement to the same or similar positions in the service of the governmental jurisdiction from which transfer is made and in the office or agency to which such function is transferred. Officers and employees transferred to another governmental jurisdiction pursuant to the provisions of this subdivision shall be entitled to full seniority credit for all purposes for service rendered prior to such transfer in the governmental jurisdiction from which transfer is made.

Except where such transferred officers and employees are entitled, pursuant to a special law or a rule adopted pursuant to law, to credit upon transfer for their unused vacation or annual leave and sick leave, the officer or body having authority to adopt provisions governing vacation or annual leave and sick leave applicable to the department or agency to which transfer is made may, after giving due consideration to the similarities and differences between the provisions

governing vacation or annual leave and sick leave in the respective jurisdictions from which and to which transfer is made, allow employees transferred hereunder credit for all or part of the unused vacation or annual leave and sick leave standing to their credit at the time of transfer, as may be determined equitable, but not in excess of the maximum accumulation permitted in the jurisdiction to which transfer is made. Unused vacation or annual leave not credited by the jurisdiction to which transfer is made may be compensated for to the extent, if any, such compensation is authorized by other law.

4. Transfer and change of title.

Notwithstanding the provisions of subdivision one of this section or any other provision of law, any permanent employee in the competitive class who meets all of the requirements for a competitive examination, and is otherwise qualified as determined by the state civil service commission or the municipal civil service commission, as the case may be, shall be eligible for participation in a non-competitive examination in a different position classification, provided, however, that such employee is holding a position in a similar grade.

5. With regards to police departments

(a) Where, because of economy, consolidation or abolition of functions, curtailment of activities or otherwise, a police department of any county, city, town, village, district, commission, authority or public benefit corporation is dissolved or abolished and the functions of such department are assumed by another police agency by contractual agreement or payment or taxation therefore, the provisions of this section shall apply.

(b) For the purposes of this subdivision:

(1) The term "police agency" shall mean any agency or department of a county, city, town, village, district, commission, authority or public benefit corporation having responsibility for enforcing the criminal laws of the state.

(2) The term "police agency" or "police department" shall not be construed to include the police department of a city of one million or more persons, the police department of a housing authority of a city of one million or more persons, or the police department established pursuant to the provisions of section one thousand two hundred four of the public authorities law.

6. Transfer of personnel.

Notwithstanding the provisions of subdivision one of this section or any other provision of law, any city having a population of one million or more may by agreement negotiated between such city and an employee organization pursuant to article fourteen of this chapter provide for the involuntary transfer of employees between city agencies. For purposes of this subdivision, the term "city agency" shall include any school district, public authority, commission or other

instrumentality of government on whose behalf such city is authorized to negotiate collective bargaining agreements.