

Final Compendium of Reports

Corinth Dissolution/Shared Services
Feasibility Study

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New York State Department of State under the Local
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Contract #T-088803**

Municipal Services & Financial Overview

Town and Village of Corinth

March 2010

Prepared for:
Shared Service/Dissolution Feasibility Study Committee

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INTRODUCTION

This baseline report provides an overview of municipal services and financial information for the Town and Village of Corinth, New York. The review constitutes the study's "What Exists?" report, and presents relevant Town and Village metrics on size, structure, finances and operations. The report is intended to establish a foundational understanding of how the Town and Village deliver and fund services, and will serve as an information baseline for examining options for the future.

The information contained in this report is drawn from documents requested by the Shared Service/Dissolution Feasibility Study Committee on behalf of the project study team, and provided by the Town and Village for the express purposes of this effort.

HISTORY SIZE AND STRUCTURE

In 2009, officials in the Town of Corinth and Village of Corinth initiated an effort to explore the potential benefits of sharing services and/or consolidating into a single municipality. A Shared Service/Dissolution Feasibility Study Committee was created in order to establish a process for a feasibility study. The Committee, composed of Town and Village representatives¹, was tasked with studying the feasibility of sharing services or consolidating the municipalities into a single governmental unit.

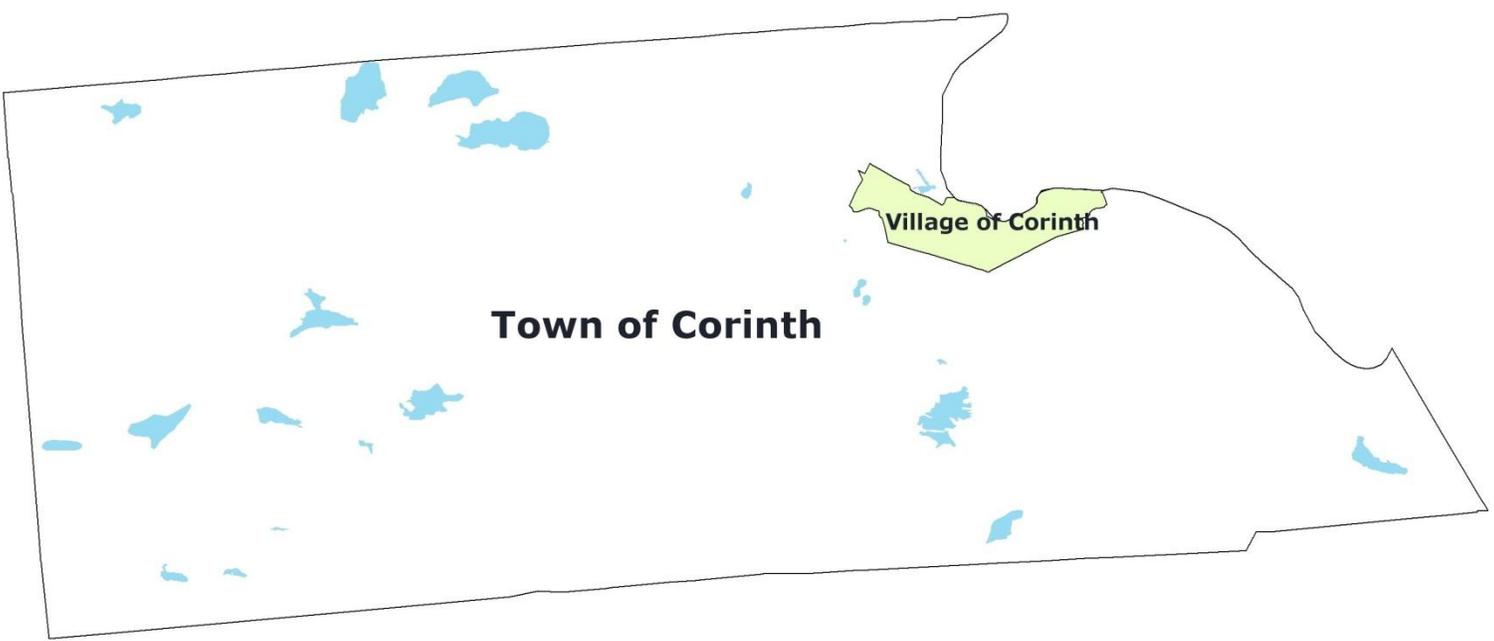
Corinth's rich history dates back to 1775, when the first settlement was established by Ambrose Clothier near Mount McGregor. Being located on the upper Hudson River presented an opportunity for businesses to harness the power of the strong current, leading to the construction of a number of mills along the riverbanks in the early 1800s. As the area continued to grow, the Town of Corinth was founded in 1819. By the 1870s, the Hudson Paper Company and other businesses had transformed the area into a center for commerce and in 1886 the Village of Corinth was founded. Although the days of thriving industry in Corinth have passed,

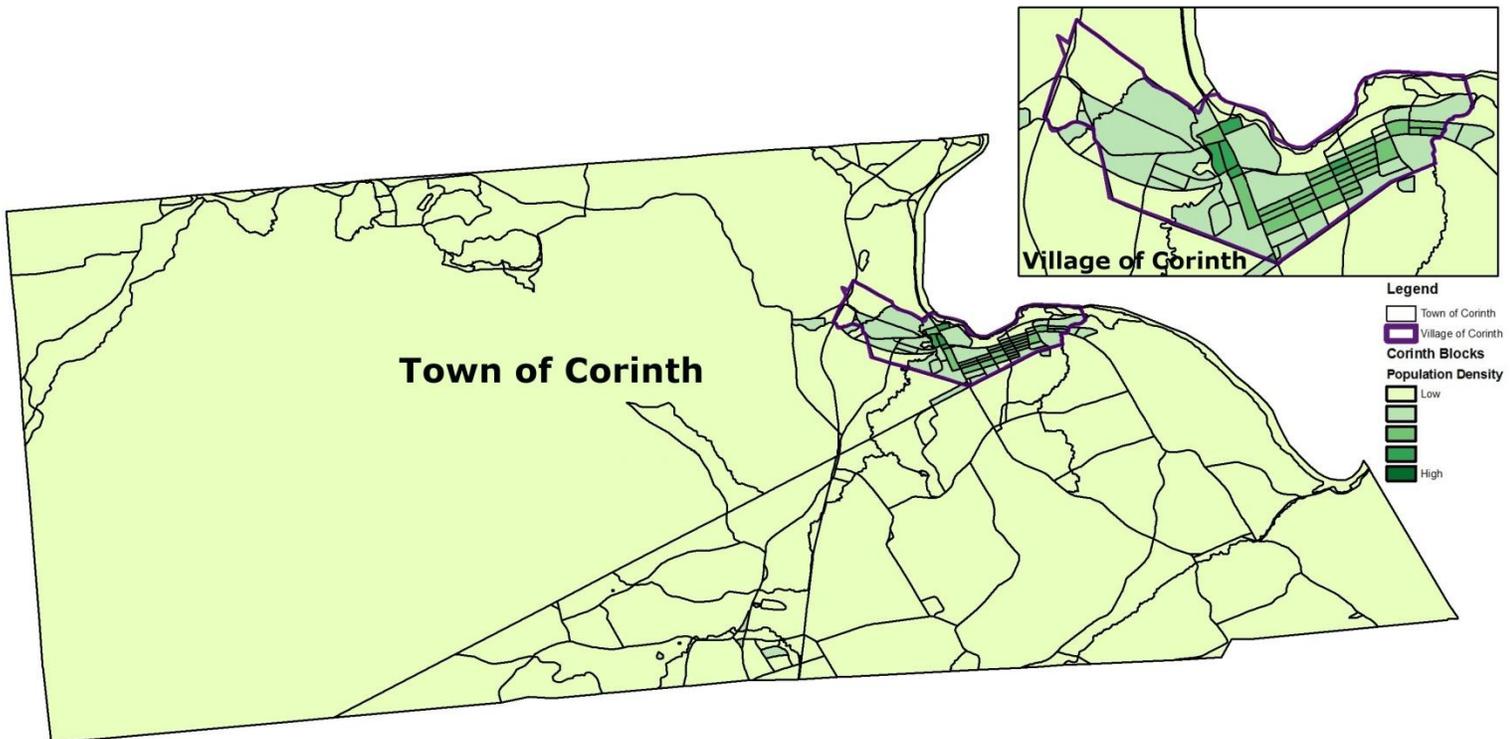
¹ Committee members include: Tim Murphy, Village resident (chair); Renee Baker, Town resident; Kevin Granger, Village resident; Ed Byrnes, Town councilman; Tim Hanchett, Town resident; Jeff Collura, Town resident; Jim Hopkins, Village resident; Melanie Denno, Village trustee; Julius Enekes, Village trustee; Dick Lucia, Town Supervisor; Bill Fuller, Village resident; Scott Sprague, Town resident. Other participating officials include: Nicole Colson, Village Clerk-Treasurer; Shawn Eggleston, Town Highway Superintendent; Rose Farr, Town Clerk; Andy Kelley, Chief of the Corinth Fire Department; Art Lozier, Village DPW Superintendent.

the municipal structure still exists today with the 1.1 square mile Village of Corinth surrounded by the 58.1 square mile Town of Corinth.

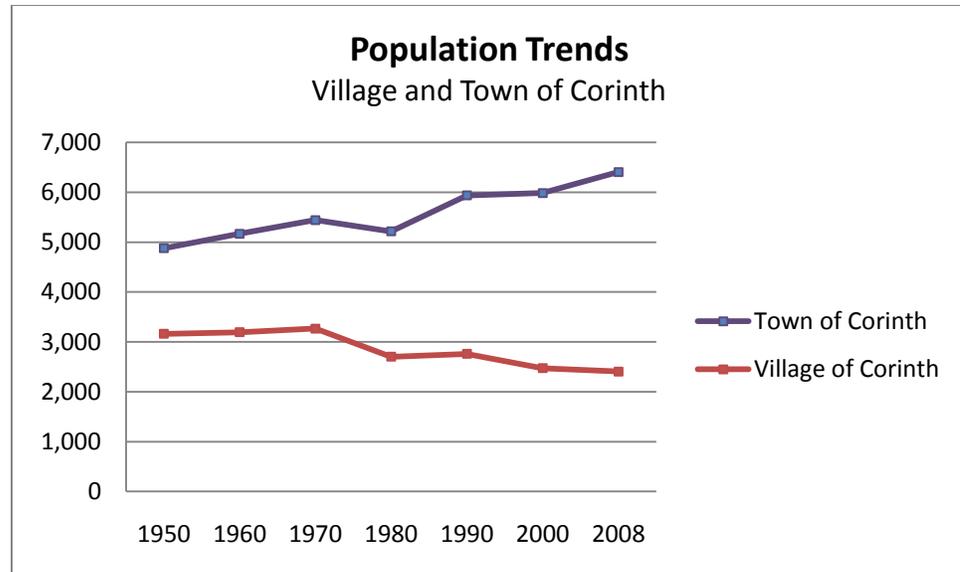
The two municipalities operate in a generally cooperative manner today to serve their respective constituencies as effectively as possible. Much of that cooperation is informal, such as the sharing of some plowing responsibilities. Moreover, there are a host of examples where the Town and Village have formally contracted to provide a shared service to the community, such as in the areas of fire protection and water supply.

The Town of Corinth and the Village of Corinth are situated in Saratoga County, NY at the foothills of the Adirondacks along the upper Hudson River. In 2009, the Village had an estimated population of 2,377 and the Town (outside of village) had a population of 3,868 for a total town-wide population of 6,245. The Village's population density of over 2,100 per square mile is more than twenty times that of the Town. The following maps illustrate the municipal boundaries of the Town and Village (top), and the population density as of the 2000 Census (bottom).





Population in the overall community has grown moderately in the past half-century. From 1950 to 2008, the Town's population grew by 31%, while the Village's population fell by 24%, indicating that the overall population growth in Corinth is attributed to growth *outside* the Village. This population growth comparison can be translated into a cost of government analysis: since the Village now has fewer people to fund the many services it provides, the remaining residents must pay more. Conversely, the population growth in the Town overall has increased its tax base, allowing for services to be provided for a smaller expense per person.



BUDGETARY SUMMARY

Expenditures

The 2009 Town and Village budgets contain anticipated *all funds* expenditures of nearly \$7.2 million. Of that total, 56% (\$4.0 million) are Town expenditures and the remaining 44% (\$3.2 million) are Village expenditures.

Budgeted Expenditures²

Source: 2009 Town Budget and 2009-10 Village Budget

(Dollars in millions)

	Village	Town	Total
General	\$1.372	\$2.157	\$3.529
General TOV	-	\$0.349	\$0.349
Highway	\$0.830	\$1.237 ³	\$2.067
Fire⁴	\$0.261	\$0.261	\$0.522
Water	\$0.327	\$0.021	\$0.347

² Note: the expenditures listed below attempt to approximate the “true cost” of delivering services in each of these area, especially for the Village. We have tried to allocate certain overhead costs and fringe benefits to the areas that use those costs as opposed to putting the costs in a general category. This allocation is particularly important to understand what the cost of transferring services would be.

³ Town highway budget is mostly for Town Outside of Village expenditures with the largest classes of expenditures allocated for road repairs (\$431,000), machinery (\$186,000), road improvements (\$50,000), brush and weed clean-up (\$42,000), snow removal (\$299,000) and employee benefits (\$228,000).

⁴ The Fire Department’s budget is split between the Village and the Town, although the Village actually runs the Department.

Sewer	\$0.376	-	\$0.376
Lighting	-	\$0.008	\$0.008
Total	\$3.202	\$4.032	\$7.234

Common Expenditures

As the basic menu of municipally-provided services tends to be reasonably similar across local governments, most spend money in common areas. In order to quickly assess the degree of common spending that occurs in Corinth, the Town and Village budgets were overlaid on one another. The following table reflects those budget line items in which both the Town and Village have invested resources in their current year budgets. (Note: This table reflects only *general appropriations*, including highway and fire, and does not include spending in dedicated funds or employee benefits.)

Common Expenditures⁵

Source: FY 2009 Town and Village Budgets

(Dollars in millions)

	Village	Town	Combined
Maintenance of Roads	\$0.352	\$0.710	\$1.061
Fire Department ⁶	\$0.261	\$0.261	\$0.522
Snow Removal ⁷	\$0.195	\$0.299	\$0.494
Garbage ⁸	\$0.163	\$0.270	\$0.433
Building and Office Support ⁹	\$0.027	\$0.110	\$0.137
Clerk/Treasurer/Tax Collection	\$0.063	\$0.068	\$0.131
Unallocated Insurance	\$0.065	\$0.055	\$0.120
Attorney	\$0.041	\$0.057	\$0.098
Executive	\$0.013	\$0.083	\$0.096
Safety Inspection	\$0.018	\$0.075	\$0.093
Garage	\$0.037	\$0.047	\$0.084
Programs for Aging ¹⁰	\$0.001	\$0.077	\$0.078
Council	\$0.021	\$0.030	\$0.062
Youth Programs	\$0.017	\$0.042	\$0.059
Street Lighting	\$0.046	\$0.003	\$0.049

⁵ Some of the categories in which common expenditures occur are fully funded (deficit neutral) for one or both municipalities

⁶ As noted above, the cost of providing fire services is born by the Village and partially offset by the Town.

⁷ Of this total, \$177,000 is for clearing streets and \$18,000 is for clearing sidewalks.

⁸ Village garbage expenditures are for pickup and disposal, while Town garbage expenditures are dedicated towards operation of its transfer station. It should be noted that the Town's transfer station expenditures are offset by fees from the

⁹ This includes expenses for building maintenance, supplies, utilities, web site, etc.

¹⁰ Village allocates \$5,000 to support a senior task force.

Zoning	\$0.015	\$0.030	\$0.044
Planning	\$0.012	\$0.028	\$0.041
Library	\$0.014	\$0.015	\$0.028
Contingency	\$0.020	\$0.006	\$0.026
Celebrations	\$0.010	\$0.016	\$0.026
Central Data Processing ¹¹	\$0.006	\$0.010	\$0.016
Public Safety Administration	\$0.000	\$0.014	\$0.014
Independent Auditing	\$0.005	\$0.006	\$0.011
Municipal Association Dues	\$0.003	\$0.004	\$0.007
Total	\$1.405	\$2.316	\$3.730

Approximately \$3.7 million in combined Town/Village expenditures occur in common functions. The largest common investments occur in road maintenance (\$1.061 million), fire department (\$522,000), snow removal (\$494,000) and garbage (\$433,000). The \$3.9 million in common expenditures represents 52% of all combined general appropriations in the Town and Village. In other words, over half of total general expenditures occur in similar categories in the two municipalities.

Revenues

The 2009 Town and Village budgets contain anticipated *all funds* revenues of \$7.5 million, slightly higher than budgeted expenditures. The approximate \$66,000 discrepancy is due to a reserve fund for repairs in the Village Water and Sewer funds.

Budgeted Revenues

*Source: 2009 Town Budget and 2009-10 Village Budget
(Dollars in millions)*

	Village	Town	Total
General¹²	\$2.841	\$3.951	\$6.792
Water	\$0.334	\$0.021	\$0.355
Sewer	\$0.376	-	\$0.376
Lighting	-	\$0.008	\$0.008
Total	\$3.552	\$3.980	\$7.531

With regard to revenues, the largest category in both the Town and Village is the local property tax – the Town generates \$1.5 million (37% of all its

¹¹ Town Data Processing is combined from General and General TOV

¹² Includes expenditures from General, General TOV, Highway, & Fire

general revenue) from the local tax, while the Village generates \$1.4 million (40%).¹³

Revenues in both the Town and Village also consist of substantial amounts of unexpended fund balances used to finance expenditures. The 2009 Town budget contains \$916,000, and the 2009-10 Village budget contains \$275,000. County sales tax revenue of \$600,000 is also a significant source of revenue for the Town's highway department.

Payments in lieu of taxes (PILOT) also contribute significantly to general revenues—the Town receives \$185,000 and the Village receives \$150,000. The majority of Village PILOT comes from Indek (which expires in 2016) and is based on net profits, so it fluctuates. The remainder of Village PILOT comes from Adam Lawrence Apartments (which expires in 2015) and is based on the number of occupied units. Although the line in the Town's PILOT revenues includes payments made by EPCOR (which expires 2012) they are actually only payments made with the intention of making up for any property tax shortfall and not true PILOTs.

In the Town and Village's dedicated funds, costs are largely offset in full through the assessment of user fees.

TAX RATES

Because the Town and Village have different net property valuations across which to spread their respective tax levies, each cent of tax rate generates a different amount of revenue in both.

In its 2009 budget, the Town local tax levy was \$1.466 million. Spread across a net taxable property valuation of \$533 million, the Town tax rate is \$2.47 per thousand of taxable assessed value.

By contrast, the Village's 2009-10 budgeted local tax levy was \$1.427 million, but since its net taxable valuation (\$241 million) is considerably less than the Town's, it needs a higher tax rate (\$5.68 per thousand) in order to fund its slightly smaller levy.

It should be noted that these rates reflect a blended rate for the various Town and Village funds are meant to be an approximation of tax effort in each jurisdiction. The rates are not the same as the general fund rate alone and reflect special district taxes.

¹³ The Village receives roughly half of its property tax revenues from EPCOR (\$730,275).

Local Tax Rates for Past Two FYs¹⁴

Source: 2009 Town and Village Budgets

	Tax Levy	Taxable Value	Tax Rate
	(\$ millions)	(\$ millions)	(per \$1000)
<u>Town</u>			
FY 2009	\$1.466	\$533	\$2.74
FY 2008	\$1.150	\$358	\$3.21
<u>Village</u>			
FY 2009-10	\$1.427	\$241	\$5.68
FY 2008-09	\$1.427	\$162	\$9.21

As reflected in the table, the Town's tax rate fell 15% from 2008 to 2009; while the Village's rate fell 38%. Although the amount needed to be raised from the property tax (the tax levy) in the Town grew, the rate increase was offset by an increase in net taxable property. The Village's tax levy was flat and thus the increase in taxable value caused the rate to fall significantly.

FUND BALANCES

The Village had fund balances at the end of its 2008-09 Fiscal Year of \$1,448,853 in the General Fund, \$417,214 in its Water Fund; and \$259,667 in its Sewer Fund. In FY 2009-10 the Village used \$274,845 of the Fund Balance as revenues for the General Fund. As noted above, the Town used \$917,585 in combined fund balance for its FY 2009 budget, and its total fund balance at the end of FY 2008 was approximately \$1,468,235.¹⁵

DEBT LEVELS

The Town has no outstanding debt, and thus a summary of debt involves only the Village, which has an outstanding balance of nearly six million dollars as of June 1, 2009.

¹⁴ These rates reflect a blended rate for the various Town and Village funds are meant to be an approximation of tax effort in each jurisdiction.

¹⁵ It should be noted that a significant portion of the budgeted fund balance in both jurisdictions is not used but instead recycled back into the fund.

Summary of Municipal Debt (Outstanding Balance as of 6/1/09)

Source: Village Budget FY 2009-10

(Dollars in millions)

	Village	Town	Combined
<u>Issued:</u>			
Street Reconstruction & Firehouse	\$5.660	-	\$5.660
Sewer Line Reconstruction	\$0.330	-	\$0.330
Total	\$5.990	-	\$5.990

The Sewer Line Reconstruction balance of \$330,000 is from a July 2002 bond issuance of \$452,575 to fund the rehabilitation of 100 year old sewer lines and other street and sidewalk repairs on Center Street, Fifth Street, and Pine Street, and on the Hamilton Ave pump station. The bond was issued with an interest rate of 4.88%, reduced to an effective rate of 2.89% after a rebate from the State Revolving Loan Fund.

The remaining \$5.660 million outstanding is from a bond issuance of \$6.235 million made on September 1, 2004 at an interest rate of 4.75%. The bond matures on June 1, 2030 and will be paid from general funds. Of the original amount issued, \$4.235 million funded the reconstruction of Hamilton Ave and Center Street. The other \$2 million was reserved for the construction of a new firehouse.

STAFFING ALLOCATIONS

The Town and Village staff their municipal functions with the following number of employees:

Staff Allocations

Sources: Town and Village Schedules of Salaries and Wages

	Village	Town	Combined
<u>General Government</u>			
Mayor/Supervisor ¹⁶	1 pt	1 ft	1 pt, 1 ft
Deputy Mayor/Supervisor	1 pt	1 pt	2 pt
Council Members	3 pt	3 pt	6 pt
Clerk/Treasurer ¹⁷	1 ft	1 ft	2 ft
Deputy Clerk/Treasurer ¹⁸	1 ft	2 pt	2 pt, 1 ft
Accounting Clerk ¹⁹	1pt	-	1 pt
Bookkeeper/Secretary	-	1 ft	1 ft
Building Inspector ²⁰	1 pt	1 ft	1 pt, 1 ft
Building Dept Secretary	-	1 ft	1 ft
Assessor	-	1 ft	1 ft
Assessor Secretary	-	1 ft	1 ft
Board of Assessment	-	5 pt	5 pt
Planning Board	-	5 pt	5 pt
Planning Board Secretary	-	1 pt	1 pt
Zoning Board	-	5 pt	5 pt
Zoning Board Secretary	-	1 pt	1 pt
Planning/Zoning Board Attorney	-	1 pt	1 pt
<u>Municipal Courts</u>			
Justices	-	2 pt	2 pt
Court Clerk	-	1 ft	1 ft
Deputy Court Clerk	-	2 pt	2 pt
<u>Public Safety</u>			
Animal Control	-	1 pt	1 pt
Deputy Animal Control Officer	-	1 pt	1 pt
Paramedics ²¹	-	2 ft	2 ft
<u>Highway</u>			
Superintendent	1 ft	1 ft	2 ft

¹⁶ The Town Supervisor also as serves as Budget Officer.

¹⁷ The Town Clerk also serves as Registrar of Vital Statistics and Bingo Inspector.

¹⁸ One of the Town Deputy Clerks also serves as Planning Board Secretary.

¹⁹ This is an as-needed position.

²⁰ The Town Building Inspector also serves as the Zoning Administrator.

²¹ In addition to the two full-time people, there are 21 part-time “on-call” employees.

Assistant Superintendent	1 ft	-	1 ft
Foreman	-	1 ft	1 ft
Employees	6.5 ft	3 pt, 8 ft	3 pt, 14.5 ft
Temporary/Seasonal	3 pt	2 pt	5 pt
<u>Water</u>			
Employees	1.5 ft	-	1.5 ft
<u>Sewer</u>			
Employees	3 ft	-	3 ft
<u>Other General²²</u>			
Crossing Guard	3 pt	-	3 pt
Custodian	-	1 pt	1 pt
Groundskeeper/Custodian	-	1 pt	1 pt
Laborer	1 pt	-	1 pt
Historian/Museum Curator	-	1 pt	1 pt
Senior Citizen Director	-	1 ft	1 ft
Security	-	1 pt	1 pt
Senior Citizen Van Driver	-	1 pt	1 pt
Youth Commission Chaperone	-	1 pt	1 pt
Playground	6 pt	-	6 pt
Lifeguard	2 pt	-	2 pt
Park Attendant	2 pt	-	2 pt
ARH Records Manager	-	1 pt	1 pt
SUBTOTAL-FULL TIME EMPLOYEES	15	21	36
SUBTOTAL-PART TIME EMPLOYEES	24	42	66

MUNICIPAL SERVICES

Both the Town and Village provide an array of services that are delivered in a variety of ways: (1) individually; (2) in conjunction with another entity (i.e., as a shared service) or (3) through a third-party contract. We have tried to group services into these three categories for each jurisdiction.

Individually-provided

The Town and Village both provide the following functions independently:

- Executive (Mayor/Supervisor)

²² Substitutes for positions in this category were not included.

- Clerk
- Council
- Budget/tax collection
- Public safety administration
- Safety inspection
- Planning and zoning
- Attorney
- Refuse and garbage
- Snow removal
- Parks and beach
- Central data processing

Shared Services

The Town and Village cooperate in some manner to provide the following services to residents:

- Fire protection
- Ambulance/medical health center
- Assessment
- Licensure
- Animal control
- Registrar of vital statistics
- Veteran's services
- Museum/Historian
- Cemeteries
- Road maintenance
- Programs for aging
- Youth programs
- Celebrations
- Home and community service
- Water supply

Provided via third-party contract

- Police (County Sheriff)
- Library

Individually Provided Services

This section contains information on municipal services which *both* the Town and Village provide independently of one another.

Executive and Council

The Town and Village each have their own executive and legislative functions, filled by an elected mayor in the Village, supervisor in the Town, and councils in both municipalities. Additionally, each

municipality has a deputy executive who also sits on the council. The Village has a part-time mayor (\$12,360), a part-time deputy mayor (\$5,452) and three part-time council members (\$5,016 each), all of whom are elected at-large. Similarly, the Town's structure consists of a full-time supervisor (\$24,896), a part-time deputy supervisor (\$6,981), and three part-time council members (\$5,910 each), all of whom are elected at-large. The supervisor keeps secretaries, one full-time (\$34,426) and one substitute (\$9,607). The supervisor also serves as budget officer (\$2,870).

Total Budgeted Costs (excl. benefits)	
Village	Town
\$32,860	\$96,510
Staffing Structure	
Village	Town
Mayor (1 pt)	Supervisor (1 ft)
Deputy Mayor (1 pt)	Deputy Supervisor (1pt)
Council Members (3 pt)	Council Members (3 pt)
	Secretary/Sub (1 ft)

Clerk/Treasurer and Accounting

The Town and Village both have clerk's offices which manage the administrative responsibilities for each municipality. Additionally, support staff is maintained to assist in areas such as accounting and bookkeeping. The Village has a full-time clerk/treasurer (\$36,360), a full-time deputy clerk (\$17,675), and a part-time accounting clerk (\$9,200).²³ The Town's staffing structure consists of a full-time clerk (\$29,229), a part-time first deputy clerk (\$10,710), a second deputy clerk used as needed, and a part-time accountant (\$5,000). The Town clerk also functions as the collector of taxes (\$6,722), and bingo inspector (\$500).²⁴

Total Budgeted Costs (excl. benefits)	
Village	Town
\$63,235	\$75,589
Staffing Structure	
Village	Town
Clerk/Treasurer (1ft)	Clerk (1 ft)
Deputy Clerk (1 ft)	First Deputy Clerk (1pt)
Accounting Clerk (1 pt)	Second Deputy Clerk (1 pt)

²³ This is an as-needed position and is often less.

²⁴ The Town clerk also functions as registrar of vital statistics, but since this service is provided to both the Town and Village it falls under the "Shared Services" heading.

Refuse/Garbage

Although the Village and the Town share equipment to deal with refuse, the functions are quite different with the Village providing curbside pick-up of all household and yard waste while the Town only operates a transfer station for recyclables and yard and construction debris. The Village spends \$162,700 on this function while the Town spends \$270,224 to operate its transfer station, although the budget for the Town's transfer station is totally supported by fees.

Public Safety Administration

The Town and Village both provide funding for public safety administration. The Village's allocation (\$3,200) goes towards funding drug tests and emergency management, while the Town's allocation (\$13,500) funds emergency management services, disaster planning and execution, travel, training, equipment, blankets, communication, and random drug tests. There is no staff allocation to these functions.

Total Budgeted Costs (excl. benefits)	
Village	Town
\$3,200	\$13,500

Building Inspection

The Town and Village each have their own building inspection functions. The Village has a part-time building inspector (\$16,011), while the Town has a full-time building inspector (\$26,846) and a building department secretary (\$20,907). The Town building inspector also functions as the zoning administrator (\$3,881).

Total Budgeted Costs (excl. benefits)	
Village	Town
\$16,011	\$74,603
Staffing Structure	
Village	Town
Building Inspector (1 pt)	Building Inspector (1 ft)
	Building Dept Secretary (1 ft)

Zoning and Planning

The Town and Village each perform their own zoning and planning. Both municipalities have a zoning board and a planning board. The Town's structure consists of a zoning board with four members (\$46/meeting), a planning board with four members (\$46/meeting), one chairperson for each board (\$61/meeting), an attorney for each board (\$400/meeting), and

a secretary for each board. The Village zoning and planning boards are volunteer positions. The Town has a zoning administrator who is also the Town building inspector (\$3,881).

Total Budgeted Costs (excl. benefits)	
Village	Town
\$27,090	\$57,985
Staffing Structure	
Village	Town
Planning Board (<i>Volunteer</i>)	Planning Board (5 pt)
Zoning Board (<i>Volunteer</i>)	Planning Board Secretary (1 pt)
	Zoning Board (5 pt)
	Zoning Administrator (1 pt)
	Zoning Board Secretary (1 pt)
	Planning/Zoning Attorney (1 pt)

Attorney

The Town and Village both contract with local attorneys as legal counsel for each municipality. The Village allocates funds for basic attorney fees (\$21,000) as well as CSEA renegotiation, litigation, bonding work, or anything outside of the general retainer (\$20,000). The Town provides funds for an hourly attorney (\$26,500) and associated court fees (\$30,000).

Total Budgeted Costs (excl. benefits)	
Village	Town
\$41,000	\$56,500

Snow Removal & Plowing

Snow removal is a large expenditure for both the Town and the Village. Snow removal is done by the Town highway department and the Village Department of Public Works (DPW). Costs associated with the DPW's snow removal in the Village are made up of personnel costs including overtime (\$97,336) and funding for gas, diesel, salt, sand, and R&M vehicles (\$98,000). The Town highway department also budgets for snow removal personnel (\$214,038) and for salt and fuel (\$85,000). The Village currently plows eight Town (outside of village) roads (Main and Heath), and the Town plows Eggleston Street in the Village's boundaries.

Total Budgeted Costs (excl. benefits)	
Village	Town
\$195,336	\$299,038
17 road miles	40 road miles

Central Data Processing

Both the Town (\$5,510) and Village (\$5,900) have a small investment in equipment and contractor fees for this function.

Parks and Beach

The Village pays \$18,775 for the maintenance of the parks and the beach on the Hudson Village and employs two part-time park attendants.

Major Shared Services

This section contains information on municipal services which the Town and Village cooperate with each other in some capacity to provide.

Fire Protection

The Village maintains a fire department, staffed by a volunteer fire company, which provides town-wide fire protection services. A fire protection district has been established for the Town (outside of the village), encompassing most of the outlying area of the Town. An annual contract between the Town of Corinth and the Village of Corinth fire department stipulates that the fire department provide fire protection services to the fire protection district in return for monetary compensation. Approximately half of the fire department's budget (which includes operating expenses, debt service, LOSAP (length of service award pension program) and a reserve) is funded by tax revenue allocated from the Village budget (\$261,000). The remainder is provided through the contractual agreement with the Town (\$261,000).

Ambulance/Medical Health Center

A Town-wide ambulance service provides 24-7 paramedic response for medical emergencies. Contractual costs for the ambulance (\$92,000) and for paramedics (\$309,070) are funded exclusively by the Town's general budget. Some membership fees and donations help to offset the ambulance costs. The Town also maintains a medical health center (\$37,000). The center houses a public health officer who is responsible of medical billing to recover the costs for paramedics and ambulance from patients' insurance.

Road Maintenance

Though the Village and the Town both maintain the roads within their own borders, they also assist each other with repairing and regarding roads in both jurisdictions, such as striping and grading. The two departments share a Village-owned grader which is used for snow removal in the Village and for grading the Town's dirt roads. In addition to the grader, the two departments also share the following equipment:

- Blacktop roller (Town-owned)
- Excavator (Town-owned)
- Patching roller (Village-owned)
- Jackhammer (with air compressor, Village-owned)
- Jumping jackhammers (Village-owned)
- Tractor (Town-owned), trailer (Village-owned)

Total Budgeted Costs (excl. benefits)

Village DPW	Town Highway
\$351,884	\$709,613
17 road miles	40 road miles

Assessment

The Town provides assessment services to the Village in a shared arrangement with Saratoga County and spends \$81,162 on the function with one part-time assessor, assessor secretary, and assessment board (5 part-time).

Registrar of Vital Statistics

The Town Clerk provides this function for the Town and Village and largely involves recording deaths, as there is no hospital with live births in the jurisdictions. The Town allocates \$1,518 to this function.

Licensure

The two jurisdictions split responsibility for licensing various activities through their two clerks, although the Town does the bulk of the licensing activities (e.g., marriage, hunting, animals, death/birth/marriage, bingo). The Village clerk does vendor licenses, games of chance, and handicapped licenses.

Animal Control

Town-wide animal control service is provided by the Town with funds from the general budget. A full time animal control officer is on call 24-7 for animal emergencies, as well as a part time animal control officer who also provides carcass disposal services. The Town's operating budget for animal control services is \$32,035, including a contract with the county for \$4,450 to utilize the county animal shelter.

Other Shared Services

Veterans' Services

The Town allocates \$5,500 to be given to veterans for the veterans' cemetery (including the cost of lighting).

Museum/Historian

The Town allocates \$6,820 towards this function with \$5,350 going to the museum and \$1,470 to a part-time historian/curator.

Cemeteries

The Town allocated \$7,901 for the maintenance of cemeteries in the Town.

Programs for the Aging

The Village and the Town share expenses for senior services with the Town paying the bulk of the expenses. The Village pays \$1,400 for the senior center phone bill and \$5,000 towards the Senior Task Force; while the Town pays \$77,051 and employs a full-time senior citizen director & a part-time van driver.

Youth Programs

The Village and Town share responsibility for youth programs (including field trips) with the Village contributing \$16,835 and the Town \$41,846. The Village employs two part-time lifeguards, and six playground workers and the Town using a contractor and volunteers to staff the programs.

Celebrations

Both the Village and Town contribute to a fund for celebrations such as July 4th parade. The Village contributes \$10,400 and the Town \$15,600.

Home and Community Service

The Village pays \$5,000 for this function (which includes \$2,000 for engineering and \$3,000 for an emergency disaster team), while the Town pays \$10,000 for this function.

Water Supply

The Village owns and operates a municipal water system that is located in and serves the Village of Corinth and several neighborhoods in the Town as well as the Town of Lake Luzerne. The water supply and mains for distribution are adequate to both supply water to the village and allow for a surplus of available water to be sold to the Town. For this purpose, the Town has set up four separate water supply districts with their own corresponding water funds to contract with the Village for services. The four districts are Dorset Drive (\$2,700), Tranquility Estates (\$4,474), Eastern Avenue (\$11,000), and Pasarelli (\$2,500). Town residents who get their water from the Village water district pay for it through user fees which cover the cost of the service.

Services Provided via Third-Party Contract

This section contains information on municipal services for which the Town and/or Village contract with a third-party provider to receive.

Police

The Town and Village are both within Saratoga County and the Saratoga County Sheriff provides police service to the two municipalities. The Town's police service comes as part of a zone in the County (that includes the Towns of Malta and Edinburg) while the Village has chosen to have a dedicated 24-7 sheriff's presence (i.e., one deputy per shift) to cover the business district, two schools and Village residents. Prior to 2007, the Village had its own police department and since then decided to have the Sheriff provide full-time protection to the Village at an annual cost of \$301,500 to ensure a 24-7 police presence. The Town has a substation in the Town Hall for the Sheriff's deputies to use as an office but has no separate budget allocation for the service.

Library

Both the Village (\$13,500) and the Town (\$14,500) contribute to the non-profit local library to provide library services to the communities.

COLLECTIVE BARGAINING AGREEMENT & EMPLOYEE COMPENSATION

There is only one collective bargaining agreement in the two jurisdictions that governs workers in the Village's Department of Public Works (DPW). Those workers are represented by the Civil Service Employees Association (CSEA) Local 1000, Saratoga County #846. By contrast, the Town has no collective bargaining agreements and Town employees are governed by an employment handbook and organizational minutes. The current agreement between the Village and CSEA is in effect from June 1, 2009 through May 31, 2012.

The project team analyzed the two jurisdictions for similarity/divergence in key employment provisions. Here is a summary of the key contractual provisions that are largely the same in both agreements:

Workday and work week

The Village DPW has a forty hour five day work week, except for summertime (Memorial Day to Labor) when it goes to a forty hour four day work week, and the Town Highway Department follows this pattern as well.

Overtime

The Village's union employees get time and a half for hours worked beyond forty hours per week, as do Town employees.

Holiday leave

Village employees get 13 paid holidays while Town employees get 12 days of paid holiday leave.

Vacation leave

Village employees get five vacation days in the first year, 10 days in the second year, 15 days in the fifth year, 20 days in the tenth year of employee.²⁵ Vacation days are not cumulative.

Town employees get 10 days of vacation for one to four years of service, 15 days of vacation days for five to nine years, and 20 days of vacation for ten or more years of service.

Personal leave:

The Village and the Town both provide two personal days per year.

Sick Leave

The Village provides one day a month for sick leave, cumulative to 120 days. Sick leave up to 120 days can be redeemed for up to 75% of value at retirement and after 20 years of service at 50% of face value.

The Town's policy is to accumulate one sick day per month to a maximum of 120 days that can be banked and redeemed at 100% of value. In addition, three sick days per year can be converted to personal days.

Bereavement leave

Both jurisdictions offer three days of leave for deaths in the immediate family.

Longevity payments

The Village provides longevity payments coincident with the fifth year (\$250), tenth year (\$450), fifteenth year (\$600), twentieth year (\$750), twenty-fifth year (\$1,000) and thirtieth year (\$1,150); the Town provides longevity awards of five cents per hour at the fifth year of service, 10 cents for the tenth year and 15 cents for the fifteenth year.

Jury Duty

Both the Village and Town pays the employee the differential between jury pay and his normal rate of pay.

Health insurance benefits

For employees hired before June 1, 2009, Village employees contribute five percent towards their health insurance program (Blue

²⁵ Certain older employees get up to six weeks but that provision was changed

Shield of Northeastern NY HMO 230) while employees hired after June 1 contribute 15 percent. Village employees also get dental benefits, which the Village contributes 15 percent towards. Village employees who are covered until another insurance plan get up to \$1800 per year for premiums to the other plan. The Village will pay about \$285,000 in insurance premiums in the 2009-10 year.

The Town contributes 100 percent of the health insurance premium (MVP) for individuals and 80 percent for families of two or more. Town employees pay for their own dental insurance premiums. The Town paid about \$220,000 for insurance premiums this year.

Salary Rates

The current contractual range for Village workers covered by the collective bargaining agreement ranges from \$17.23/hour to \$18.41/hour.²⁶ All current members of the bargaining unit are slated to get a 34 cent increase in the second year of the three year contract and 38 cents in the third year.

Workers in similar positions in the Town get from \$17.98/hour to \$19.04/hour with 50 cent stipends for skilled positions such as foreman, mechanic, welder or carpenter.

²⁶ Any new hires in the future will start at \$15 per hour.

VILLAGE PROPERTY AND ASSETS

Here is a description of property and assets of the Village with values over \$10,000. In the event of dissolution the Village's asset will need to either be transferred to the Town or disposed of through sale or surplus.

Village Property by Department

Source: Village Property Schedule

Description	Location	Building	Contents
DPW			
Garage Office	300 Mill Street	\$620,695	\$53,150
Radio Trans Equip	Mill Street	\$4,536	\$0
Highway Garage	Mill Street	\$504,852	\$53,150
Salt Shed	Mill Street	\$49,920	\$0
Lemont Ave Road Repairs		\$165,256	\$0
Main St. Sidewalks		\$153,740	\$0
Palmer Ave Retaining Wall		\$131,541	\$0
Maple Ave Retaining Wall		\$86,135	\$0
Palmer Ave Bridge		\$69,146	\$0
Maple St Sidewalk		\$43,574	\$0
Main St Sidewalk		\$18,763	\$0
Subtotal DPW		\$1,848,158	\$106,300
Sewer and Water			
Well Pump	Hamilton Avenue	\$516,569	\$0
Water Tank	County Rte 10	\$432,640	\$0
Pump Station	River Street	\$265,701	\$0
Bath House	Main Street	\$53,150	\$0
Control Bldg & Equip	Pine Street	\$1,046,937	\$797,130
Screw Pump	Pine Street	\$63,779	\$0
Primary Clarifiers	Pine Street	\$61,700	\$0
Secondary Clarifiers	Pine Street	\$65,857	\$0
Thickener Equipment	Pine Street	\$19,135	\$0
(2) Trickling Filters	Pine Street	\$57,402	\$33,307
Grinder	Pine Street	\$11,520	\$9,330
Grit Chamber	Pine Street	\$13,795	\$62,374
Hamilton Ave. Road		\$1,104,257	\$0
Center Street Road		\$667,255	\$0
Hamilton Ave Sewer Line		\$392,195	\$0
Hamilton Ave Water Line		\$279,949	\$0
White Sewer Line		\$277,229	\$0
Center St Sewer Line		\$260,300	\$0
Fifth St. Sewer Line		\$245,545	\$0

Hamilton Ave Sewer Line	\$217,822	\$0
Center St Water Line	\$214,509	\$0
Water Tank Refurbishment	\$83,185	\$0
Main St Sewer	\$69,801	\$0
Maple St Water Line	\$57,356	\$0
Beech St. Retaining Wall	\$50,180	\$0
Beech St Water	\$41,878	\$0
Main St. Water Line	\$35,886	\$0
Oak St Paving	\$23,617	\$0
Dunn Ave Water Line	\$17,562	\$0
Second St. Water Line	\$11,443	\$0
Saratoga Ave Sewer	\$11,131	\$0
Subtotal Sewer & Water	\$6,669,285	\$902,141

Fire Dept.

Siren Tower	Firemen's Field	\$16,640	\$0
Control Bldg & Equip	Firemen's Field	\$11,249	\$0
Restroom Building	Firemen's Field	\$88,000	\$0
Firehouse	Saratoga Avenue	\$3,744,000	\$35,433
Subtotal Fire		\$3,859,889	\$35,433

Village Other

Old Village Hall	260 Main Street	\$127,597	\$4,160
Restroom	Palmer Avenue	\$9,156	\$0
Pavilion	Palmer Avenue	\$21,260	\$0
Office Building	244 Main Street	\$273,312	\$71,600
Subtotal Other		\$431,325	\$75,760

Total		\$12,808,657	\$1,119,634
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Village Vehicles/Equipment by Department

(Value \$10,000 or above)

Source: Village Documents

Year	Make	Model	Actual Cash Value
Fire Department			
1994	Spartan	Fire Truck	\$175,000
1985	Spartan	Fire Truck	\$85,000
2001	American L	Fire Truck	\$130,000
1997	Spartan	Fire Truck	\$80,000
2006	Polaris	6 Wheeler	\$10,000
2004	Ford	F550 Brush Trk	\$25,000

Scheduled VES Equipment	\$2,042,486
Subtotal Fire Dept.	\$2,547,486

DPW			
1993	Ford	L9000 w/ PL	\$30,000
1998	Elgin	Sweeper	\$40,000
1989	Komatsu	Grader	\$25,000
2000	Ford	Dump	\$25,000
1998	Bombardier	Plow	\$20,000
2000	International Dump	Dump	\$30,000
1995	John Deere	Backhoe	\$40,000
1989	Athey	Snowloader	\$15,000
2003	John Deere	Loader	\$65,000
2003	Gehl	Skidster	\$20,000
2005	Volvo	Dump	\$100,000
2005	Volvo	Dump	\$100,000
2005	Ford	F250	\$10,000
2008	Ford		\$15,000
2000	Ingersoll Model D12		\$20,000
2003	John Deere	Loader	\$140,000
1998	Elgin	Sweeper Pelican	\$50,000
1993	Ford	L9000 w/ PL	\$25,000
2000	International Dump	Dump	\$20,000
	Gehl	Skidster	\$22,000
	Generator		\$20,000
1984	Cobia Boat		\$10,000
1998	Achilles Raft		\$10,000
Subtotal DPW			\$852,000
Total			\$3,399,486

CODES AND ORDINANCES

Both the Town and Village maintain their own municipal codes, which spell out general, administrative and legal parameters for each entity. In the event of the Village's dissolution, a single such code would need to be created.

As a starting point, this section summarizes the basic structure of the two codes in context with one another, identifying the extent of chapter overlap and/or divergence as well as instances where a chapter/topic is contemplated in one of the codes but not the other. In the event of dissolution, many of the substantive differences at a chapter level will not require policy decisions. In many cases, the code is bound to existing geography and could remain so after merger. Planning and zoning is a good example, because, although it is very different in the two jurisdictions, it is defined relative to specific geographies that will remain the same after the dissolution of the Village.

The other action that is not difficult is where a chapter or topic is only appropriate in one of the two jurisdictions. If the chapter is unique to the Village and the activity it governs will continue after dissolution that chapter can be transferred into the Town's code, perhaps with a definition of the geographical boundaries for the topic that fit with the Town's boundaries, as appropriate.

Examples of specific changes that would require policy decisions after dissolution of the Village would include:

- Fees;
- Zoning & building codes (in the former Village area);
- Curfew;
- Building codes; and
- Animal control requirements;

A summary of existing code structure and provisions, along with key divergences between the two existing codes and issues that would require addressing due to dissolution, is presented below.

Ordinances Appearing in Both Codes, with No Issues Anticipated

The first section lists those areas that are present in both existing codes, and which do not appear to present issues in the development of a single new amended Town code.

- **General Provisions**
Village Chapter 1; Town Chapter 1
- **Defense and Indemnification**
Village Chapter 7; Town Chapter 12
- **Ethics**
Village Chapter 9; Town Chapter 15
- **Historical Commission**
Village Chapter 17; Town Chapter 19
- **Planning Board**
Village Chapter 29; Town Chapter 36
- **Procurement Policy**
Village Chapter 34; Town Chapter 39
- **Adult Bookstores**
Village Chapter 52; Town Chapter 49
- **Animal Control**
Village Chapter 67; Town Chapter 55
- **Fire Prevention**
Village Chapter 70; Town Chapter 75
- **Flood Control**
Village Chapter 79; Town Chapter 79
- **Games of Chance**
Village, Chapter 84; Town; Chapter 82
- **Junkyards**
Village Chapter 87; Town Chapter 87
- **Public Records**
Village Chapter 107; Town Chapter 98
- **Vehicles, Abandoned or Unregistered**
Village Chapter 131; Town Chapter 120

- **Vehicles and Traffic**
Village Chapter 132; Town Chapter 122

Ordinances Appearing in One Code, but with No Issues Anticipated

The second section lists areas that only appear in one of the existing codes but which are not likely to present significant issues in a single new amended Town code. The only question for these items will be whether to retain the current geographic application of the ordinance or be expanded Town-wide.

Village Only Ordinances

- **Antidrug Policy**
Village Chapter 2
- **Citizen Participation Plan**
Village Chapter 6
- **Fees and Fines**
Village Chapter 12
- **Grant Funding**
Village Chapter 15
- **Salaries**
Village Chapter 38
- **Superintendent of Public Works**
Village Chapter 41
- **Curfew**
Village Chapter 64
- **Fires and Flammable Liquids**
Village Chapter 73
- **Licensed Occupations**
Village Chapter 91
- **Littering**
Village Chapter 94
- **Nuisances**
Village Chapter 99

- **Peace and Good Order**
Village Chapter 104
- **Railroad Crossings**
Village Chapter 111
- **Sewers**
Village Chapter 115
- **Signs**
Village Chapter 117
- **Site Plan Review**
Village Chapter 117A
- **Skateboards**
Village Chapter 118
- **Streets and Sidewalks**
Village Chapter 119 (1)

Town Only Ordinances

- **Appearance Tickets**
Town Chapter 5
- **Assessor**
Town Chapter 8
- **Department of Housing**
Town Chapter 22
- **Publication of Local Laws**
Town Chapter 28
- **Boats and Boating**
Village Chapter 61
- **Numbering of Buildings**
Town Chapter 64
- **Dumps and Dumping**
Town Chapter 71
- **Farming**
Town Chapter 73
- **Mobile Homes**
Town Chapter 91

- **Snowmobiles**
Town Chapter 103
- **Off-Road Recreational Vehicles**
Town Chapter 127

Substantive Issues Requiring Resolution

The third section lists the areas most likely to require resolution of differences between Town and Village codes. In some cases, geographic-specific application of certain ordinances will promote consistency and continuity with current codes. In others (*e.g.*, fees), a single consistent policy would need to apply in a revised Town code.

- **Solid Waste & Recycling** – The Village provides garbage and recycling pick-up to residents while the Town (County??) maintains a recycling center that Town residents can use. If the Village were to dissolve, the Town would need to either create a special district to provide this service to former Village residents (and charge them for it) or abandon the service altogether.

Village Chapter 85 Town Chapter 107

- **Zoning and Land Use** - Existing codes contain differences. In the event of that the Village dissolves, there would need to be a discussion about what, if any, aspects of the former Village's zoning or land use regulations would be merged into the Town's code.

Village Chapter 138; Town Chapters 89, 112, 140

- **Building Permits** - Existing codes treat the granting of building permits differently. In the event of dissolution, there would need to be a decision whether the Town code would incorporate any of the provisions from the former Village code with respect to the granting of building permits.

Village Chapter 180; Town Chapter 63

- **Sewer and Water** – There are differences between how sewer/watered properties within the current Village boundaries and outside of them are treated in the codes and this would need to be reconciled in a merged code.

Village Chapter 115; Town Chapters 132 & 134

- **Snow Removal** – There would need to be a decision on what to do with how the current Village streets and sidewalks would be plowed in the future.

Village Chapter 119 (2); Town Chapter 122

Options Report for the Village of Corinth

September, 2010

**This report was prepared with funds provided by the New
York State Department of State under the Local
Government Efficiency Grant Program
Contract #T-088803**

Options Report for the Village of Corinth

September, 2010

Prepared for:
Dissolution Feasibility Study Committee

**This report was prepared with funds provided by the
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STUDY BACKGROUND AND SUMMARY OF IMPACTS

The Village and Town of Corinth are situated in Saratoga County, NY at the foothills of the Adirondacks along the upper Hudson River. Corinth's rich history dates back to 1775, when the first settlement was established by Ambrose Clothier near Mount McGregor. Being located on the upper Hudson River presented an opportunity for businesses to harness the power of the strong current, leading to the construction of a number of mills along the riverbanks in the early 1800s. As the area continued to grow, the Town of Corinth was founded in 1819. By the 1870s, the Hudson Paper Company and other businesses had transformed the area into a center for commerce, and in 1886 the Village of Corinth was founded. Although the days of thriving industry in Corinth have passed, the municipal structure still exists today with the 1.1 square mile Village of Corinth surrounded by the 58.1 square mile Town of Corinth.

In 2009, the Village had an estimated population of 2,377 and the Town (outside of village) had a population of 3,868 for a total town-wide population of 6,245. The Village's population density of over 2,100 per square mile is more than twenty times that of the Town.

In 2009 the Village successfully applied for a high priority planning grant from New York State's Local Government Efficiency (LGE) Grant Program. With this grant funding, the Village undertook a *dissolution feasibility study* designed to meet the following key goals:

- Inform residents about the advantages and disadvantages of dissolution and shared services; and
- Provide a decision-making tool for Village residents to determine whether or not to dissolve the Village government.

The Village appointed a twelve-member Village/Town Dissolution Steering Committee and engaged the Center for Governmental Research (CGR) to assist with the study. This report constitutes the Committee's Final Report to the Village Board.

The overall dissolution feasibility study included numerous components, including:

- Development of a "What Exists Report" – describing how the Village and Town currently provide municipal services, primarily based on extensive research by CGR;

- Development of an “Options Report” – identifying and evaluating viable alternatives for delivering the services and functions provided by the Village;
- Creation of, and updates to, a project website (www.cgr.org/corinth) where study documents, presentations, fiscal analyses, timeline, a feedback form and press releases were posted as the study unfolded.
- Twelve Committee meetings;
- Four public presentations; and
- Study Committee letters to the Village Board outlining its recommendations.

Summary of Impacts

The Study Committee determined the projected tax impact of dissolving the Village both *with* and *without* additional incentive monies from New York State under the Aid and Incentives to Municipalities (AIM) program. New York currently provides regular unrestricted state aid to the Village and Town totaling \$39,000, but would provide additional or “new AIM” if the two municipalities consolidate. In Year 1 of consolidation, based on current budget information, new AIM would amount to \$401,219 additional for the overall community, with future increases based upon the first year’s total AIM of \$440,219.

However, due to New York State’s current budget constraints and the corresponding uncertainty about this future source of revenue, the Study Committee opted to make revenue projections both with and without new AIM.

Tax Impact on a Home Assessed at \$100,000

Note: The information in the following table summarizes, based on current budget information, the tax impact of dissolving the Village for a homeowner with property assessed at \$100,000. The analysis below excludes county and school taxes, which are not affected by dissolution. Special districts would be established for water and sewer charges. Readers should note additional potential impacts related to police protection and payments received pursuant to EPCOR. Both are addressed later in the report.

Summary of Changes - Owner of a House Assessed at \$100,000			
	Current	Final Selection	
		w/o AIM	w/AIM
Current Village Resident			
Village/Town tax	\$717	\$513	\$416
Water Fee	\$164	\$167	\$167
Sewer Fee	<u>\$254</u>	<u>\$311</u>	<u>\$311</u>
Total	\$1,135	\$990	\$893
Change →		-\$145	-\$242
Current TOV Resident not a Water/Sewer User			
Village/Town tax	\$391	\$439	\$342
Change →		\$48	-\$48
Current TOV Resident who is a Water User*			
Village/Town tax	\$391	\$439	\$342
Water Fee	\$266	\$270	\$270
Sewer Fee	\$0	\$0	\$0
Total	\$657	\$709	\$612
Change →		\$52	-\$44
Current TOV Resident who is both a Water & Sewer User**			
Village/Town tax	\$391	\$439	\$342
Water Fee	\$266	\$270	\$270
Sewer Fee	<u>\$378</u>	<u>\$462</u>	<u>\$462</u>
Total	\$1,035	\$1,172	\$1,075
Change →		\$137	\$40

According to the Committee’s “Final Selection” option, current Village residents would see property tax reductions ranging from \$145 (13 percent) without AIM revenues to \$242 (21 percent) with AIM revenues. Town-outside-Village (TOV) residents that are not water or sewer users would see impacts ranging from a \$48 (12 percent) increase, to a \$48 (12 percent) decrease. TOV residents that are *only* water users would see impacts ranging from a \$52 (8 percent) increase, to a \$44 (7 percent) decrease. Finally, TOV residents that are both water *and* sewer users would see impacts ranging from a \$137 (13 percent) increase, to a \$40 (4 percent) increase.

INTRODUCTION

This report identifies and evaluates viable alternatives for delivering Village services and functions in the event the Village of Corinth dissolves. It builds upon the earlier “Baseline” report, *How the Village of Corinth and the Town of Corinth Currently Provide Municipal Services*. In order to best understand the current report, readers are encouraged to familiarize themselves with the “Baseline” report.

Although a dissolution/consolidation is one alternative option for the Village to change the way it delivers services, it is not the only option. There may be some additional sharing of services as a viable alternative for reducing current and future taxpayer burdens, including combining the Village Department of Public Works (DPW) and Town Highway Department as well as combining some administrative functions (e.g., Building Department, Planning and Zoning Boards) and program areas (e.g., programs for the aging, contribution to the public library). It should be noted that all of these changes will have a small impact on the total bottom line for the average taxpayer, as detailed in this report.

We believe that there is a modest amount of savings that can be achieved through the dissolution of the Village and the majority of this report will focus on what those savings are. In general, what would happen if the Village dissolved is that Village services would either be picked up by the Town or eliminated. The best way to think about this consolidated entity is to consider the Town after Village dissolution as a combined entity, what we refer to in this report as the “New Town.”

Projected “New Town” Expenditures

Before considering any changes that could result from dissolution, we first project combined New Town expenditures, as follows:

Village (based on the 2009-10 budget)¹

- Includes all general fund expenditures (\$1,853,299)
- Excludes water fund and sewer fund expenditures, since sewer and water charges are separate and are not part of the tax bill (\$638,779).

¹We used 2009-10 budget year for the Village and 2009 budget year for the Town because we wanted to have the last complete budget year for both jurisdictions.

Town (based on the 2009 budget)²

- Includes Townwide general fund expenditures (\$2,157,186)
- Includes Town-outside-Village (TOV) general fund expenditures (\$348,985)
- Includes Townwide highway fund expenditures (\$0)
- Includes TOV highway fund expenditures (\$1,236,758)
- Excludes water and sewer fund expenditures, since water and sewer charges (if applicable) are separate and are not part of the tax bill (\$638,779)

The chart below puts the above information in chart format, and shows total projected New Town expenditures of \$6,453,726.

Projected "New Town" Expenditures			
	General	Highway	Total
Town	\$2,157,186	\$0	\$2,157,186
Town TOV	\$348,985	\$1,236,758	\$1,585,743
Sub-Total Town and TOV	\$2,506,171	\$1,236,758	\$3,742,929
Village	\$1,853,299	\$857,498	\$2,710,797
Sub-Total Town and Village	\$4,359,470	\$2,094,256	\$6,453,726

Notes: Village "highway" is DPW department, including sidewalks.

The new \$6.45 million expenditure line can then be reduced by cost impacts that we describe in the following sections of this report. We begin by describing our overall approach, then show a) potential savings, b) our calculation of the cost impact, c) our calculation of the tax impact, and d) tables summing up what it all means to taxpayers in the Town of Corinth, whether they live inside or outside the Village.

Village Dissolution & the Impact on "New Town" Expenditures

Committee members asked CGR to develop projections of cost savings and cost impacts of dissolution based on three different scenarios, from which they would make a final decision as to which to choose (or propose a modification to these alternatives). The scenarios – which would result in high, medium and low- level changes to a "New Town" budget – take into account the following:

²Ibid.

- **Efficiencies** – These are due to reduced spending on personnel, equipment, insurance, etc. as a result of dissolving the Village.
- **Reductions in Services** – There are five services identified for possible reduction: a) refuse pickup & recycling; b) sidewalk snow removal; c) school crossing guard; d) dedicated Sheriff’s patrol, and e) youth and community services. Only one scenario calls for eliminating these services. In the other two scenarios, the services would continue either as a special district or be absorbed by the Town.
- **Special Districts** – These include services currently provided by the Village that either definitely would or could continue under the consolidated government as special districts. Village residents would see no change in these services if dissolution occurs, but the costs of providing three specific services (water, sewer, fire) and, depending on the scenario, potentially three other services (refuse/recycling; sidewalk snow removal, street lighting) would appear as separate charges on tax bills, except sewer and water would continue to be billed separately.
- **Use of Village General Fund Balance** – This addresses how the Village’s general fund balance, which totaled about \$413,029 on June 1, 2009, could be used to pay off existing Village debt (excluding debt associated with the Corinth Fire Department), ongoing obligations for Village retirees as well as any one-time costs of dissolution discussed below.

Note: There are four other Village fund balances: water (\$397,921), fire department (\$317,803), sewer (\$162,723), and public works (\$66,503).

It should be noted that the scenarios chosen are not meant to be definitive from an operations perspective but merely used to define a range of options from which to choose a realistic set of savings numbers that can inform a decision on whether to proceed with a full or partial consolidation of services. Obviously, the actual savings number will differ but these scenarios will help frame the decision process. For example, it has been estimated that there may some modest increases in the cost of operations for the special districts as a result of unbundling the accounting and support services currently provided by the Village Clerk/Treasurer that are not fully reflected in the numbers below.

One-Time Costs of Dissolution

The analysis below deals with ongoing cost changes with the possible dissolution of the Village. In addition to ongoing changes there would also be several one-time costs that would be involved such as (a) legal

fees, (b) costs associated with selling/disposing of assets, (c) work interruption, if any, and (d) data conversions/transferring of physical files/electronic files. Based on estimates from other Village dissolutions that have occurred in New York State, it is estimated that such one-time costs would be in the neighborhood of \$50,000.

Special Sheriff's District

In addition to some modest amount of uncertainty over the cost of operations in a new combined government, there would also be some uncertainty regarding the establishment of a separate district for the County Sheriff to provide services within the former Village boundaries. The fiscal analysis below assumes that, where the continued patrol service is desired (under Options 2 and 3 and the Committee's Final Option), there would special State legislation enacted to make this possible. However, it is not certain that such legislation would be enacted. Thus, the potential options are as follows:

- Seek special State legislation to create separate district within the former Village boundaries, ***or, in the event no legislation were enacted,***
- The Town could contract for such services for the entire Town;
- The Town could establish its own police force within the Town boundaries; or
- The Town would continue to be served by the County Sheriff as part of the service sectors established by the Sheriff at no charge to the Town.

It should be noted that the first two options (i.e., with town-wide sheriff/police) would represent a significant cost shift from current Village residents to Town Outside of Village (TOV) residents and would probably mean a different level of service to Village residents (i.e., there would be no dedicated service that would just focus on the former area of the Village). The third option would be a large savings to Village residents (as in Option #1 below) but would also likely result in a significant drop in the level of service.

An additional option brought to the Committee's attention at the August 31, 2010 meeting was the potential for the entire Town to contract with the Sheriff's Department for supplemental coverage. According to one Committee member, the Sheriff's Department could provide supplemental coverage to the full Town at the same cost (\$301,500) currently being paid by the Village. Assuming that full cost was spread across the entire Town taxable assessed value, there would be a cost shift from Village taxpayers to Town taxpayers. Currently, Village taxpayers pay \$1.24 per \$1,000 for

the Sheriff's contract. Under the Townwide approach, all taxpayers would pay \$0.56 per \$1,000. Thus, Village taxpayers would see a net decrease of \$0.68 per \$1,000, while Town taxpayers would see a net increase of \$0.56 per \$1,000. At the same cost but a significantly larger geographic scale, however, it is highly likely that the former Village would not see the level of Sheriff's coverage under this scenario that it currently has.

Scenario One: "High" Impact on New Town Budget

Definition: This scenario projects the highest impact on the New Town budget that could result from proposed cost savings, service reductions, or creation of special districts. This scenario includes the following:

Service Reductions

- Eliminate 24/7 dedicated Saratoga County Sheriff's patrol within the Village (\$301,500)
- Eliminate refuse pickup and recycling – residents would take refuse to the Town's transfer station or pay private haulers for refuse/recycling service (\$162,700)
- Sidewalk snow removal – no longer provided, with residents becoming responsible for their own sidewalks (\$18,000)
- School crossing guard – no longer provided by the Village (could be done by volunteers or by the school district) (\$18,038.50)³
- Youth and other miscellaneous community services (except parks and beach) (\$27,765.13)

Cost Savings

- Village governance → elimination of Village mayor and the four trustee positions and some related expenses (e.g., insurance, legal) (\$47,824.50)
- Village administration → loss of 1 FT employee and 1 PT employee from combined Village and Town Clerk/Treasurer staff (\$48,457.43)⁴

³ The Committee subsequently agreed that this cost would shift to be borne by the entire Town tax base. This is reflected later in the "Final Selection" analysis.

⁴ Committee agreed on alternative high impact scenario that would result in savings of \$78,314.61

- General government → savings on other general government functions (e.g., auditing, legal services, insurance, etc) (\$90,430.64)⁵
- Highway/Public Works → loss of 1.5 FT staff in DPW and reduce half of overtime (\$133,577.03)
- Building Department → Town would absorb the function with no additional cost (\$19,211.83)
- Planning and Zoning Boards → Town would absorb function with no additional cost (\$27,336)
- Shared Services → Town would continue current shared services that it currently does with the Village (aging, economic development, library, celebrations) at a savings of 20% (\$6,060)

Village Services Provided through Special Districts - No Change in Cost Impact

- Water → the Village water district and the Village water debt and water fund balance at the time of dissolution would stay with this district.
- Sewer → the Village sewer district and the Village sewer debt and fund balance at the time of dissolution would stay with this district.
- Fire Services → the current Village Fire Department would become an independent fire company and the Town would become single Fire Protection District covering the Town borders. The Fire Hall and its long-term liability (\$1.758 million as of September 2010⁶) would transfer to the Town and be leased back to the fire company.
- Street Lighting → the current expenditure on street lighting would be paid for by a special district
- Parks and Beach → the current expenditure for the parks and beach would be paid for by a special district

⁵Committee agreed on alternative high impact scenario that would result in savings of \$100,516.94

⁶ This is the Fire Hall-specific portion that remains outstanding from a 2004 bond of \$6.235 million, which also covered two road reconstruction projects.

Scenario Two – “Medium” Impact on New Town Budget

Key Differences from High-Impact Scenario:

- Less savings in Clerk/Treasurer function consolidation (\$24,747.50)
- Less savings in other general government consolidation (\$74,216.94)
- Keep some of the Saratoga Sheriff services and transfer cost to a special district (\$211,050)⁷
- Less savings in Building Department consolidation (\$9,211.83)
- Fewer staff reductions in DPW (\$78,383.41)
- Maintain refuse/recycling in Corinth – billed as a special district charge
- Maintain sidewalk snow removal in Corinth – billed as a special district charge

Scenario Three – “Low” Impact on New Town Budget

Key Differences from Medium-Impact Scenario

- Fewer staff reductions in Clerk/Treasurer function (\$9,200)
- Fewer savings in General Government function (\$46,700)
- Crossing Guard becomes a special district
- Sheriff becomes a special district⁸

⁷ As noted above, in order for police services to be paid for by a special district, there would need to be special State legislation enacted to create such a district. Without such legislation, the entire amount of the budget for these services (\$301,500) would be saved.

⁸ See footnote 5 above.

- No savings realized from DPW and Highway consolidation⁹
- Street lighting and sidewalks becomes Townwide charges (cost shift)
- Building Department employee transfers to Town and becomes a Town employee (no savings)
- Miscellaneous Community Services become a Townwide charge (cost shift)
- Town assumes retiree benefits from former Village employees (cost shift)

Sum of the Savings – Based on Each Scenario

Summary of Changes to the "New Town" Budget				
Scenario	One	Two	Three	Final Selection
Costs Moved to Special District	\$ 414,973	\$ 806,723	\$ 785,074	\$ 820,835
Costs Moved to New Fire (Protection) District	\$ 526,182	\$ 526,182	\$ 526,182	\$ 526,182
Elimination of Services	\$ 534,064	\$ 129,384	\$ -	\$ -
Efficiencies	\$ 366,837	\$ 228,052	\$ 70,559	\$ 193,490
Decrease to "New Town" Budget	\$ 1,842,055	\$ 1,690,340	\$ 1,381,814	\$ 1,540,507

Note: These figures exclude the costs already moved to sewer, water and some adjustments.

As the chart above shows, cost savings to the New Town Budget would range from a high of \$1,842,055 to a low of \$1,381,814, depending upon the scenario selected. However, as shown on the grid on the next page, it is possible to pick options from different scenarios, and not adhere strictly to the three scenarios outlined, and in fact the Committee opted to choose a scenario that was a hybrid of all three scenarios with a consensus cost savings to the New Town budget of \$1,540,507 (which falls between options two and three).

⁹Even with no immediate cost savings realized from the consolidation of the DPW and Highway Department, there may be other reasons that these two entities might want to consolidate, such as a more rational supervisory structure, more depth of skills and training among employees and better ability to deploy manpower and equipment.

Descriptions of Final Selections and Changes to "New Town" Budget		
Key to Color Codes		
Efficiencies		
Special District		
Elimination of Service		
Major Service Categories	Final Selection	Description
Village Board	\$47,825	100% Savings.
Clerk/Treasurer	\$78,315	Eliminate Village Clerk/Treasurer, Village Deputy Clerk/Treasurer and Village PT clerk. Town reduces one PT clerk and makes one PT clerk into FT (\$20,000).
Other General Government	\$100,517	Attorney reduced \$31,000 (Town increase of \$10,000). Sell Village Hall, \$5,000 in general items transfer to the Town. Keep \$1,500 in data processing for software upgrade.
Crossing Guard	-	Town assumes cost. Cost shift.
Sheriff	\$301,500	Special district.
Fire Department	\$526,182	A new fire district is created in the village with taxation occurring as if only one district (i.e. based on assessment). Existing TOV Fire Protection District continues.
Building Department	-	Village's building department employee transfers to Town.
Highways	-	Both Supt. and Dept. Supt. become FT employees of new Water/Sewer Districts. Salary move of \$33,761 + employee benefits. Town must hire staff to replace labor of Supt. and Dept. Supt. (\$50,601).
Street Lighting	\$45,800	Special district.
Sidewalks	\$8,000	Sidewalk snow removal becomes town wide charge (cost shift). Sidewalk repair is a special district.
Misc Community Services	-	Town assumes all functions. Cost Shift.
Planning and Zoning	\$6,834	Absorbed by the Town at 75% of current cost.
Garbage	\$162,700	Special district.
Retiree Benefits	-	Town assumes cost. Cost shift.
Shared Services	-	Town assumes cost. Cost shift.
Modified Debt Service	\$302,835	Special district.
Employee Costs	(\$40,000)	Net health care increase of \$20,000 plus wage scale increase of \$20,000.
Total	\$1,540,508	

Final Scenario

Key Differences from Low-Impact Scenario

- Greater savings in Clerk/Treasurer function consolidation (\$78,315)
- Greater savings in General Government function consolidation (\$100,517)
- Crossing Guard function assumed by the Town (cost shift)
- Street Lighting would be a special district charge (\$45,800)
- Sidewalk plowing would be assumed by the Town but repair would be part of a special district (\$8,000)

Cost Impact of Dissolution

To calculate the cost impact of dissolving the Village three things need to be taken into account:

- Cost of reductions - as shown above, these range from a low of \$1.38 million to a high of \$1.84 million.
- Impact on existing revenues received by the Village – CGR did not identify any existing revenues that would be reduced or eliminated if the two governments become one although it is possible that EPCOR funding might be eliminated if the Village dissolved.

Additional AIM funding for consolidating – AIM (Aid and Incentives to Municipalities) is state unrestricted aid, and the State provides incentives for governments to consolidate, known as new AIM. The incentive that would most benefit the community would result in the consolidated municipality receiving a one-time addition to annual aid equal to 15% of the combined property tax levy. CGR shows the impact of the incentive for Corinth below. NOTE: It is the committee's opinion that given the state's recent revenue shortfalls and concerns over the long term availability of discretionary funds, the cost impact of dissolution should be expressed with and without additional AIM consolidation incentives. For these reasons, the committee recommends evaluating the cost impact that does not include the AIM incentive.

Calculation (using Fiscal Year 2009 tax levies):

\$1,427,450 (Village levy) + \$1,247,343 (Town levy) = \$2,674,793

15% of \$2,674,293 = **\$401,219 additional funding.**

\$401,219 + \$16,000 (Town AIM) + \$23,000 (Village AIM) =

Total funding for the FIRST year = \$440,219

Note: This is an indefinite funding stream, and future annual percentage increases from NYS are to be based upon the first year's total AIM payment of \$440,219.

Net fiscal change

Depending on which scenario is selected (and whether you believe the State will be able to provide new AIM as shown above), the net fiscal change of dissolving the Village ranges from:

- Cost savings of \$1,381,814 (cost reductions and no new AIM) – “worst case”

to

- Cost savings of \$2,243,274 (the \$1,842,055 in cost reductions + \$401,219 in new AIM) – “best case”

Tax Impact of Dissolution

The next issue to address is how the costs of the New Town get spread across the nearly \$414 million taxable assessed value (2009) of the Town, given 53% of the taxable assessed value is in the Village and 47% in the TOV. We calculate there will be some shifts in costs for current Village taxpayers, and also some shift in costs for current TOV taxpayers. Based on the three scenarios, the range of shifts is shown in the chart “New Town Tax Levy and Rates” below.

As the chart on the next page shows, the tax rates across the Town, after dissolution, would range between:

- *Best case*: \$1.43 per \$1,000 assessed value
 - Assumes the highest impact scenario – Scenario One – and receipt of new AIM
- *Worst case*: \$3.51 per \$1,000 assessed value
 - Assumes the lowest impact scenario – Scenario Three – and no new AIM

"New Town" Non-Property Tax Revenues	
Village Revenues 2009-2010	
Of Which, to Town "General Fund"	\$ 292,700
Of Which, to Town "Highway Fund"	\$ 585,000
Of Which, to New Fire District / Fire Pro. D	\$ 261,021
Does not Transfer (EPCOR Payments)	\$ 730,275
Does not Transfer (Prop Tax)	\$ 697,175
Total Village Rev 2009-2010	\$ 2,566,171
Town Non-Prop Tax Revenues by Fund 2009	
General Fund	\$ 735,600
General TOV Fund	\$ 135,500
General Fund - Use of Fund Balance	\$ 625,000
General TOV Fund - Use of Fund Balance	\$ 213,485
Adjustment for EPCOR Payment (Note)	\$ 245,240
Highway Fund	\$ -
Highway TOV Fund	\$ 708,000
Highway TOV Fund - Use of Fund Balance	\$ 78,000
"New Town" Non-Prop Tax Revenues	
General	\$ 2,247,525
Highway	\$ 1,371,000

"New Town" Tax Levy and Rates			
	General	Highway	Total
Total "New Town" Expenditures			
Scenario One	\$2,668,991	\$1,942,679	\$4,611,670
Scenario Two	\$2,765,513	\$1,997,873	\$4,763,386
Scenario Three	\$2,977,656	\$2,094,256	\$5,071,912
Final Selection	\$2,826,963	\$2,086,256	\$4,913,219
Required Property Tax Levy - Without Additional AIM			
Non-Property Tax Revenue	\$2,247,525	\$1,371,000	\$3,618,525
Scenario One	\$421,466	\$571,679	\$993,145
Scenario Two	\$517,988	\$626,873	\$1,144,861
Scenario Three	\$730,131	\$723,256	\$1,453,387
Final Selection	\$579,438	\$715,256	\$1,294,694
Required Property Tax Levy - With Additional AIM			
Non-Property Tax Revenue	\$2,247,525	\$1,371,000	\$3,618,525
Additional AIM	\$401,219	\$0	\$401,219
Scenario One	\$20,247	\$571,679	\$591,926
Scenario Two	\$116,769	\$626,873	\$743,642
Scenario Three	\$328,912	\$723,256	\$1,052,168
Final Selection	\$178,219	\$715,256	\$893,475
Projected Tax Rates - Without Additional AIM			
Taxable Assessed Value*	\$414,630,543		
Scenario One	1.016	1.379	2.395
Scenario Two	1.249	1.512	2.761
Scenario Three	1.761	1.744	3.505
Final Selection	1.397	1.725	3.123
Projected Tax Rates - With Additional AIM			
Taxable Assessed Value*	\$414,630,543		
Scenario One	0.049	1.379	1.428
Scenario Two	0.282	1.512	1.794
Scenario Three	0.793	1.744	2.538
Final Selection	0.430	1.725	2.155

*TAV Excludes EPCOR, whose payments are classified as "non-property tax" revenue.

What Does This Mean for Me?

Given current Village and Town budgets, the scenarios for change, new special district charges for former Village residents after dissolution, and the presence or absence of new state AIM payments, we show in the impact on taxpayers below.

Village

Current tax rate is \$7.17 per \$1,000 assessed valuation. After dissolution range would be between:

- *Best case:* \$2.57 per \$1,000 – a reduction of 64%
 - Assumes the highest impact scenario (one) and new AIM
- *Worst case:* \$6.09 per \$1,000 assessed value – a reduction of 15%
 - Assumes the lowest impact scenario (three) and no new AIM

Town-outside-Village

Current tax rate is \$3.91 per \$1,000 assessed valuation. After dissolution range would be between:

- *Best case:* \$2.57 per \$1,000 – a decrease of 34%
 - Assumes the highest impact scenario (one) and new AIM
- *Worst case:* \$4.38 per \$1,000 assessed value – an increase of 12%
 - Assumes the lowest impact scenario (three) and no new AIM

Summary of Town and Village Tax Rates Before and After Dissolution								
		With AIM			Without AIM			Final
	Current	One	Two	Three	One	Two	Three	Selection***
Village tax	\$ 5.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town tax	\$ 1.49	\$ 0.05	\$ 0.28	\$ 0.79	\$ 1.02	\$ 1.25	\$ 1.76	\$ 1.40
Town Highway tax	\$ -	\$ 1.38	\$ 1.51	\$ 1.74	\$ 1.38	\$ 1.51	\$ 1.74	\$ 1.73
Town TOV tax (hwy.)	\$ 1.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire (Protection) District #1 tax*	\$ 0.87	\$ 1.14	\$ 0.87	\$ 0.87	\$ 1.14	\$ 0.87	\$ 0.87	\$ 1.27
Special District Tax Rates for Former Village Residents								
Fire (Protection) District #2 tax**	\$ -	\$ 1.14	\$ -	\$ -	\$ 1.14	\$ -	\$ -	\$ 1.27
New Special District tax**	\$ -	\$ -	\$ 2.76	\$ 2.59	\$ -	\$ 2.76	\$ 2.59	\$ 0.74
Comparison of Current to Future Town and Village Rates								
Village Residents	\$ 7.17	\$ 2.57	\$ 4.56	\$ 5.12	\$ 3.54	\$ 5.52	\$ 6.09	\$ 5.13
TOV Residents	\$ 3.91	\$ 2.57	\$ 2.67	\$ 3.41	\$ 3.54	\$ 3.63	\$ 4.38	\$ 4.39

*Fire Protection District #1 is the Town's current district covering the entirety of the TOV. For a fair comparison, we are showing the tax rate that would be applicable today based on the current fire protection budget.

**Assumes Village's EPCOR payments are transferred to special district and, if funds remain, to Fire (Protection) District #2.

Fire (Protection) District #2 assumes a new Fire District or New Fire Protection District is formed along the boundaries of the current village and not change in how costs are distributed.

New Special District tax: assumes a new district is formed, coterminous with Village, to pay for continuation of certain Village services, retiree liabilities and debt.

Rates only include Town, Village and Fire. Does not include County, School District or other misc. special districts other than those created upon dissolution.

***Final selection does not include any additional AIM allocation, but does include EPCOR funding. If such funding were eliminated, these rates, for current village residents would increase by \$5.94. See below for further explanation.

Based on a Home Assessed at \$100,000, What Would the Impact Be?

The charts below summarize – for each scenario and with or without AIM – how taxes for a home assessed for \$100,000 would change for taxpayers in the Village or in the TOV.

Village

Current tax bill = \$717

Change in tax bill = reductions ranging from \$460 (best case) to \$108 (worst case)

Town-outside-Village

Current tax bill = \$390

Change in tax bill = ranging from \$133 reduction (best case) to \$50 increase (worst case)

The charts below provide additional detail.

Scenario One with AIM					
Current Village Resident			Current TOV Resident		
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
Per \$1000 of assessed value					
Village tax	\$5.68	(\$5.68)	-	-	-
Town tax	\$1.49	(\$1.44)	\$0.05	(\$1.44)	\$0.05
Town Highway tax	-	\$1.38	\$1.38	\$1.38	\$1.38
Town TOV tax (hwy.)	-	-	\$1.54	(\$1.54)	-
Fire (Protection) District #1 tax*	-	-	\$0.87	\$0.27	\$1.14
Fire (Protection) District #2 tax**	-	\$1.14	-	-	-
New Special District tax**	-	-	-	-	-
Total Tax Rate	\$7.17	(\$4.60)	\$2.57	(\$1.33)	\$2.57
Tax on Home Assessed for \$100,000	\$717.00	(\$460.00)	\$257.00	(\$133.00)	\$257.00
Percentage Change in Tax	-64.2%		-34.1%		

Scenario Two with AIM					
Current Village Resident			Current TOV Resident		
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
Per \$1000 of assessed value					
Village tax	\$5.68	(\$5.68)	-	-	-
Town tax	\$1.49	(\$1.21)	\$0.28	(\$1.21)	\$0.28
Town Highway tax	-	\$1.51	\$1.51	\$1.51	\$1.51
Town TOV tax (hwy.)	-	-	\$1.54	(\$1.54)	-
Fire (Protection) District #1 tax*	-	-	\$0.87	-	\$0.87
Fire (Protection) District #2 tax**	-	-	-	-	-
New Special District tax**	-	\$2.76	\$2.76	-	-
Total Tax Rate	\$7.17	(\$2.62)	\$4.55	(\$1.24)	\$2.66
Tax on Home Assessed for \$100,000	\$717.00	(\$262.00)	\$455.00	(\$124.00)	\$266.00
Percentage Change in Tax	-36.5%		-31.8%		

Scenario Three without AIM					
Current Village Resident			Current TOV Resident		
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
Per \$1000 of assessed value					
Village tax	\$5.68	(\$5.68)	-	-	-
Town tax	\$1.49	\$0.27	\$1.76	\$0.27	\$1.76
Town Highway tax	-	\$1.74	\$1.74	\$1.74	\$1.74
Town TOV tax (hwy.)	-	-	\$1.54	(\$1.54)	-
Fire (Protection) District #1 tax*	-	-	\$0.87	-	\$0.87
Fire (Protection) District #2 tax**	-	-	-	-	-
New Special District tax**	-	\$2.59	\$2.59	-	-
Total Tax Rate	\$7.17	(\$1.08)	\$6.09	\$3.90	\$0.47
Tax on Home Assessed for \$100,000	\$717.00	(\$108.00)	\$609.00	\$390.00	\$47.00
Percentage Change in Tax	-15.1%		12.1%		

Final Selection					
Current Village Resident			Current TOV Resident		
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
Per \$1000 of assessed value					
Village tax	\$5.68	(\$5.68)	-	-	-
Town tax	\$1.49	(\$0.09)	\$1.40	(\$0.09)	\$1.40
Town Highway tax	-	\$1.73	\$1.73	\$1.73	\$1.73
Town TOV tax (hwy.)	-	-	\$1.54	(\$1.54)	-
Fire (Protection) District #1 tax*	-	-	\$0.87	\$0.40	\$1.27
Fire (Protection) District #2 tax**	-	\$1.27	\$1.27	-	-
New Special District tax**	-	\$0.74	\$0.74	-	-
Total Tax Rate	\$7.17	(\$2.03)	\$5.14	\$3.90	\$0.50
Tax on Home Assessed for \$100,000	\$717.00	(\$203.00)	\$514.00	\$390.00	\$50.00
Percentage Change in Tax	-28.3%		12.8%		

Summary of Changes - Owner of a House Assessed at \$100,000			
	Current	Final Selection	
		w/o AIM	w/AIM
Current Village Resident			
Village/Town tax	\$717	\$513	\$416
Water Fee	\$164	\$167	\$167
Sewer Fee	\$254	\$311	\$311
Total	\$1,135	\$990	\$893
Change →		-\$145	-\$242
Current TOV Resident not a Water/Sewer User			
Village/Town tax	\$391	\$439	\$342
Change →		\$48	-\$48
Current TOV Resident who is a Water User*			
Village/Town tax	\$391	\$439	\$342
Water Fee	\$266	\$270	\$270
Sewer Fee	\$0	\$0	\$0
Total	\$657	\$709	\$612
Change →		\$52	-\$44
Current TOV Resident who is both a Water & Sewer User**			
Village/Town tax	\$391	\$439	\$342
Water Fee	\$266	\$270	\$270
Sewer Fee	\$378	\$462	\$462
Total	\$1,035	\$1,172	\$1,075
Change →		\$137	\$40

*There are 234 units in the Town of Corinth (outside the Village) that have water services but no sewer.

**There are 22 units in the Town of Corinth (outside the Village) that have both water and sewer. An additional 117 water unites are in the Town of Luzerne and are not considered here.

Note: EPCOR Funding

All the analysis above assumes that any of the current funding provided by EPCOR in its agreement with the Village will continue to be provided to the former Village residents who live in the various special districts that would be formed to provide services or pay off debt service. In the unlikely event that such funding is not continued after the Village dissolves, former Village residents (who live in the special districts) will have to pay approximately \$5.94 per \$1,000 (or about \$594 for a \$100,000 house) to make up the difference in lost revenue. Thus, under the final scenario, without EPCOR funding, the former Village resident's tax bill would go from \$990 to \$1,584, an increase of \$449 (or 40%) from their current combined tax bill of \$1,135. The following table provides a summary.

Summary of Changes-Owner of a House Assessed at \$100,000			
	Current	Final Selection with EPCOR	Final Selection without EPCOR
Current Village Resident			
Village/Town Tax	\$717	\$513	\$513
Water Fee	\$164	\$167	\$167
Sewer Fee	\$254	\$311	\$311
Loss of EPCOR	-	-	\$594
Total	\$1,135	\$990	\$1,584
Change →	-	-\$145	\$449

Alternatives to Dissolution

Although this analysis has focused primarily on the impacts of different *dissolution* models, embedded in the analysis are multiple areas of service efficiency where savings could be generated *even in the absence of dissolution*. These incremental savings could be realized through a variety of means, primarily including the following:

- **Inter-Municipal Collaboration (*i.e.* shared services)**

Our analysis of potential dissolution models envisions *one* municipality assuming administrative responsibility for the delivery and/or provision of specific public services. However, for some services, a similarly unified framework for delivering public services could be realized even with the continuation of both the Village and Town as separate municipal entities.

- **Service Reduction or Elimination**

Any examination of municipal restructuring offers the community an opportunity to reevaluate the types and levels of public services it pays for, and consider whether they are necessary and/or cost effective. In some cases, a community may use this opportunity to reduce and/or eliminate certain services to provide a lower cost base going forward.

Inter-Municipal Collaboration

In some service categories, there are limited opportunities to realize savings *without* full dissolution of the Village as a municipal entity. Elected officials are perhaps the best example – the continuation of the Village as a separate legal entity would result in the continuation of the Village’s governance structure. By contrast, it is important to note that certain functions could be shared and/or consolidated *even short of full-scale dissolution of the Village*, through the use of a consolidated Village-Town department or inter-local contracting. Based on CGR’s analysis, the following services appear to have potential for “incremental” shared services and/or consolidation, even in the absence of a full municipal merger:

- **Clerk/Treasurer**

CGR’s analysis indicates that it is reasonable to conclude that the Village and Town could be served by a single, consolidated clerk/treasurer’s office. Savings estimates from eliminating the Village clerk’s office (and serving the community out of a single Town clerk’s office) range from \$9,200 in the “low impact” model

to \$48,457 in the “high impact” model presented earlier in this report. An inter-municipal contract would be the most appropriate basis for the delivery of this service in shared fashion.

- **Highway/Public Works**

CGR’s analysis indicates that it is reasonable to conclude that the Village and Town could be served by a single, consolidated highway department, with the Town’s Highway Department assuming responsibilities currently performed by the Village’s Department of Public Works. Savings estimates from eliminating the Village’s public works function (and serving the community out of a single Town Highway Department) range from \$78,383 in the “low impact” model to \$133,577 in the “high impact” model presented earlier in this report. An inter-municipal contract would be the most appropriate basis for the delivery of this service in shared fashion.

- **Buildings**

CGR’s analysis indicates that it is reasonable to conclude that the Village and Town could be served by a single, consolidated buildings/code department. Savings estimates from eliminating the Village’s buildings department range from \$9,211 in the “low impact” model to \$19,211 in the “high impact” model presented earlier in this report. An inter-municipal contract would be the most appropriate basis for the delivery of this service in shared fashion.

- **Planning/Zoning**

CGR’s analysis indicates that it is reasonable to conclude that the Village and Town could be served by a single, consolidated planning/zoning department. However, the transfer of planning/zoning authority would likely require a shared governance structure that ameliorates any concerns (particularly in the Village) that its particular planning/zoning concerns and considerations would be adequately addressed by a consolidated structure. Savings from eliminating the Village’s planning/zoning function (*i.e.* having it administered entirely by the Town) were estimated at \$27,336. Again, an inter-municipal contract would be the most appropriate basis for the delivery of this service in shared fashion. It would be advisable to include in that contract a governance framework that ensures the Village a continued “voice” in planning/zoning issues in the event of service consolidation.

Service Reduction or Elimination

Whereas the shared services referenced in the preceding section require *joint, collaborative action* by the Village and Town, there are steps the Village can take unilaterally to generate savings off of its current cost base. Namely, the Village could opt to reduce or eliminate certain services it currently provides and/or delivers. As noted earlier in this report, CGR's analysis identified five specific service areas where the Village could consider unilaterally reducing or eliminating. For each of the following services, the financial savings cited are associated with *eliminating* that service. It is reasonable to conclude that incremental savings could be achieved through a *reduction* of each service, rather than its complete elimination.

The service areas most amenable to the Village's unilateral reduction or elimination are as follows:

- **Enhanced Sheriff's Coverage:** Currently, the Village pays for supplemental "dedicated" 24/7 coverage from the Saratoga County Sheriff's Department within Village boundaries. This cost is paid above and beyond the baseline coverage already funded through residents' County taxes. If the Village were to eliminate that enhanced coverage (*i.e.* it would continue to be served by the County Sheriff's Department), it would realize savings of \$301,500.
- **Refuse Pickup and Recycling:** Eliminating the Village's current curbside garbage pick-up service would result in residents taking their refuse to the Town's transfer station; paying private haulers directly; or finding other means to dispose of trash. This would generate savings of \$162,700 for the Village's budget.
- **Sidewalk Snow Removal:** Eliminating the practice of having the Village remove snow from sidewalks (*i.e.* making residents responsible for their own sidewalks) would generate savings of \$18,000.
- **School Crossing Guards:** Eliminating Village-funded crossing guards would generate savings of \$18,038.
- **Miscellaneous Shared Services:** The Village and Town already share a number of services, but the Village could consider reducing or eliminating its investment in some/all of them in order to generate savings. Among them are Senior Services (Village cost = \$6,400), Youth Services (\$16,835), community celebrations (\$10,400) and Home/Community services (\$5,000).

Undoubtedly, a decision by the Village to reduce or eliminate some/all of these services would need to be balanced against the larger community's willingness to accept those cuts and the potential impact they may have on quality of life. Nevertheless, they represent real opportunities to lower costs to Village taxpayers.



Shared Services/Merger Feasibility Study



Town and Village of Corinth, NY
Prepared by the Center for Governmental Research, Inc.

CGR *Inform & Empower*

Purpose of Study

- Provide village residents with data necessary to determine the most efficient and effective ways to provide the services they receive in their community.
- Options under consideration
 - Shared services between town and village
 - Consolidation of services
 - Dissolution of the village

Options Defined

- *Shared Services*
 - Municipalities define services that overlap and then share assets and personnel in order to achieve desired level of service in each municipality
- *Consolidation of Services*
 - Municipalities define services that overlap and then agree to merge those services into one department that provides the same service to both municipalities (Either town or village depending on expertise and assets)
- *Dissolution*
 - Typically the elimination of one whole layer of government in favor of another

Requirements of Study

- Formation of a Study Committee
 - **Renee Baker** (Town Resident) ; **Ed Byrnes** (Town Councilman); **Jeff Collura** (Town Resident); **Melanie Denno** (Village Trustee); **Julius Enekes** (Village Trustee); **Bill Fuller** (Village Resident); **Kevin Granger** (Village Resident); **Tim Hanchett** (Town Resident); **Jim Hopkins** (Village Resident); **Tim Murphy** (*Chair*)(Village Resident); **Dick Lucia** (Town Supervisor); **Scott Sprague** (Town Resident)
- Hiring of an independent consultant (CGR/Camoin)
- Research and presentation of alternatives that address cost and service provision

Context of Study

- From 1990 – 2007 a ***decline*** in village population of 12%
- From 1990 – 2008 the town outside of village population has ***increased*** by 25%
- Loss of major industry in the village
- Change in economic and demographic trends
- Declining tax base with steady or increasing costs for the services that are provided

Cost of Government

- Almost \$7.6 million combined
 - Town Total Budget = \$3,979,658
 - Village Total Budget = \$3,535,408
 - Combined Cost of Government = \$7,515,066
- Village has three main funds:
 - General Fund -- \$2,841,016
 - Sewer Fund -- \$374,736
 - Water Fund -- \$319,656
- Public Safety (\$589,172), Highway (\$638,320) and Sewer & Water (\$710,779) are the largest Village expenses -- 55% of total.

Village Personnel

- 15 Full Time Employees (many paid for from both the general fund and the sewer/water funds)
 - Clerk /Treasurer & Deputy Clerk/Treasurer
 - DPW Superintendent & Ass't DPW Superintendent
 - Waste Water TP Operator & WWTP Laborer
 - Nine Machine Equipment Operators /Mechanics
- Mayor & Trustees (5 PT)
- Other Part time
 - Building Inspector, Summer Help, Parks & Youth

Current Shared or Consolidated Services

- Village DPW shares equipment and services with the Town and with surrounding towns on a regular basis
- Assessment services provided by the Town
- Village provides fire services to the Town under contract
- Village water used by Town residents in areas closest to the Village
- Town clerk does most of the licensing services for Village residents
- Police services provided by County Sheriff for both jurisdictions

Next Steps

- In-depth review of budget & programs to see what currently exists in the Village
- Look at areas of potential overlap or sharing of additional services
- Examine impact of what dissolution would mean for Village government services & costs
- Key Dates
 - 11-23-09 — Committee Meeting, 6 pm, Fire Hall
 - 1-13-10 — Committee Meeting - 6pm, Fire Hall
 - 2-1-10 — Public Meeting #2 - 7 pm, Fire Hall
 - 2-24-10 — Public Meeting #3 - 7 pm, Fire Hall
 - 3-10-10 — Committee Meeting - 6 pm, Fire Hall
 - 3-31-10 — Committee Meeting - 6 pm, Fire Hall
 - 4-14-10 — Public Meeting #4 - 7 pm, Fire Hall

Questions and Comments

- Goal of tonight's meeting is to hear your questions and concerns about the issue so that we can make sure that these questions and concerns are addressed in the study.
- In addition, we have a web site that allows you to monitor what's going on with the study as well as add your input to the process (www.cgr.org/corinth).
- Thanks!

Dissolution/Shared Services
Feasibility Study
“What Exists Report”
February 1, 2010

Town and Village of Corinth, NY
Prepared by the Center for Governmental Research, Inc.

CGR *Inform & Empower*

This presentation was prepared with funds provided by the New York State Department of State under the Local Government Efficiency Grant program.

Purpose of Study

- Provide village residents with data necessary to determine the most efficient and effective ways to provide the services they receive in their community.
- Options under consideration
 - Shared services between town and village
 - Consolidation of services
 - Dissolution of the village

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Summary of What Exists in Town & Village

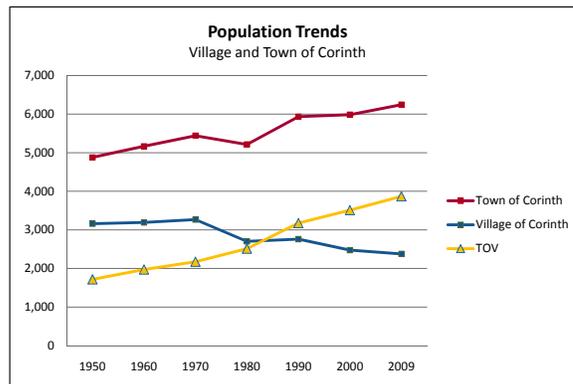
- Budget
- Tax
- Fund Balance
- Debt
- Staffing
- Municipal Services
 - Individually Provided
 - Shared
 - Contracted Out
- Collective Bargaining Agreement/Employee Benefits
- Assets
- Codes

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What Exists I - Population

- Since 1950, the Town's population has grown by 31%, while the Village's has declined by 24%.
- Current Population:
 - Village: 2,377
 - Town: 6,245
 - TOV: 3,868



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What Exists II – Total Expenditures

- 2009 Town and Village expenditures totaled \$7.2 million.
- Town: 56% (\$4.0 million)
- Village: 44% (\$3.2 million)

	Village	Town	Total
General	\$1.372	\$2.157	\$3.529
General TOV	-	\$0.349	\$0.349
Highway	\$0.830	\$1.237	\$2.067
Fire	\$0.261	\$0.261	\$0.522
Water	\$0.327	\$0.021	\$0.347
Sewer	\$0.376	-	\$0.376
Lighting	-	\$0.008	\$0.008
Total	\$3.202	\$4.032	\$7.234

Source: 2009 Town Budget and 2009-10 Village Budget (Dollars in millions)

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What Exists III – Common Expenditures

- Approx. \$3.7 million in Town/Village expenditures occur in common functions.
- Common expenditures make up 52% of all general appropriations.

	Village	Town	Combined
Road Maintenance	\$0.352	\$0.710	\$1.061
Fire Dept.	\$0.261	\$0.261	\$0.522
Snow Removal	\$0.195	\$0.299	\$0.494
Garbage	\$0.163	\$0.270	\$0.433
Building/Office Support	\$0.027	\$0.110	\$0.137
Clerk/Treasurer/Tax	\$0.063	\$0.068	\$0.131
Total¹	\$1.405	\$2.316	\$3.730

Source: FY 2009 Town and Village Budgets (Dollars in millions)

¹The total also includes 18 smaller categories.

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What Exists IV - Revenues

- Property tax is the largest source of revenue.
 - Town: \$1.5 million (37%)
 - Village: \$1.4 million (40%)

	Village	Town	Total
General	\$2.841	\$3.951	\$6.792
Water	\$0.334	\$0.021	\$0.355
Sewer	\$0.376	-	\$0.376
Lighting	-	\$0.008	\$0.008
Total	\$3.552	\$3.980	\$7.531

Source: 2009 Town Budget and 2009-10 Village Budget (Dollars in millions)

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What Exists V – Tax Rates

- The rates are blended and not the same as the general fund rate and include special district taxes.
- Village tax rate fell 38% from 2008 to 2009, Town rate fell 15%.

	Tax Levy	Taxable value	Tax Rate
	\$ millions	\$ millions	\$ per 1,000
<u>Town</u>			
FY 2009	\$1.466	\$533	\$2.74
FY 2008	\$1.150	\$358	\$3.21
<u>Village</u>			
FY 2009	\$1.427	\$241	\$5.68
FY 2008	\$ 1.427	\$162	\$9.21

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What Exists VI – Fund Balance & Debt

- The Town has no outstanding debt.
- The largest portion of the Village debt will mature in 2030.

Fund Balance	Village	Town
General Fund	\$1,448,853	\$1,468,235
Water Fund	\$417,214	-
Sewer Fund	\$259,667	-
Use in Current Budgets	\$274,845	\$917,585

Debt	Village	Town	Combined
Issued:			
Street Reconstruction & Firehouse	\$5.660	-	\$5.660
Sewer Line Reconstruction	\$0.330	-	\$0.330
Total	\$5.990	-	\$5.990

Source: Village Budget FY 2009-10 (Dollars in millions)

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What Exists VII - Staffing

	Village	Town	Combined
General Govt	7 pt, 2 ft	24 pt, 7 ft	31 pt, 9 ft
Municipal Courts	-	4 pt, 1 ft	4 pt, 1 ft
Public Safety	-	2 pt, 2 ft	2 pt, 2 ft
Highway	3 pt, 8.5 ft	5 pt, 10 ft	8 pt, 18.5 ft
Water	1.5 ft	-	1.5 ft
Sewer	3 ft	-	3 ft
Other General	14 pt	7 pt, 1 ft	21 pt, 1 ft
Subtotal full-time	15	21	36
Subtotal part-time	24	42	66

Sources: Town and Village Schedules of Salaries & Wages

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What Exists VIII – Municipal Services

- Individually provided by Town & Village:
 - General government (e.g., executive, clerk, treasurer)
 - Public safety administration
 - Safety inspection
 - Planning and zoning
 - Refuse and garbage
 - Snow removal
 - Parks and beach
 - Central data processing

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What Exists IX – Municipal Services (con't)

- Shared Services:
 - Fire protection
 - Ambulance
 - Assessment
 - Licensure/Registrar
 - Animal Control
 - Veterans' services
 - Museum/Historian
 - Cemeteries
 - Road maintenance
 - Programs for aging
 - Youth programs
 - Celebrations
 - Home and community service
 - Water supply
- Third party contracts:
 - Police (County Sheriff)
 - Library

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What Exists X – CBA/Benefits

- Village has a collective bargaining agreement (CBA) for its DPW but the Town does not.

	Village	Town
Workday/workweek	5d, 40h (with summer hours)	5d, 40h (with summer hours)
Overtime	Time and half	Time and half
Holiday leave	13 days	12 days
Vacation leave	Scaled (5-20)	Scaled (10-20)
Personal leave	2 days	2 days
Sick leave	1 day/month → 120, 75% redeemable	1 day/month → 120, 100% redeemable/can convert to personal days
Bereavement leave	3 days	3 days
Longevity payments	Coincident payments	Longevity awards on salary
Health insurance	85-95%, dental (85%)	80-100%, no dental
Salary rates/hr.	\$17.23 - 18.41	\$17.98 – 19.04

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What Exists XI – Potential Code Issues

- Code differences that may require resolution:
 - Solid Waste & Recycling
 - Village provides garbage pick-up
 - Town has recycling center
 - Zoning and Land Use
 - Building Permits
 - Sewer and Water
 - Snow Removal
- Will need full legal analysis if there is a dissolution or sharing of services

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Next Steps

- Examine the fiscal and operational impact of dissolution or sharing of services for Village and Town residents.
- Key Dates
 - 2-10-10 --- Committee Meeting – 6 pm, Fire Hall
 - 2-24-10 — Public Meeting #3 - 6pm, Fire Hall
 - 3-10-10 — Committee Meeting - 6 pm, Fire Hall
 - 3-31-10 — Committee Meeting - 6 pm, Fire Hall
 - 4-14-10 — Public Meeting #4 - 6 pm, Fire Hall

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Questions and Comments

- Goal of tonight's meeting is to hear your questions and concerns about the issue so that we can make sure that these questions and concerns are addressed in the study. The next public meeting will begin to outline the options and hear other comments.
- In addition, we have a web site that allows you to monitor what's going on with the study as well as add your input to the process (www.cgr.org/corinth).
- Thanks!

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Dissolution/Shared Services
Feasibility Study
“Fiscal Analysis”
February 2010

Town and Village of Corinth, NY
Prepared by the Center for Governmental Research, Inc.

CGR *Inform & Empower*

Fiscal Analysis I – Major Service Categories: Village Board

Color Coding

Efficiencies

Special District

Elimination of Service

Village Board		
BOARD OF TRUSTEES		
PERSONAL SERVICES	\$	20,500.00
CONTRACTUAL EXP.	\$	11,500.00
SS & Med	\$	1,537.50
MAYOR		
PERSONAL SERVICES	\$	12,360.00
CONTRACTUAL EXP.	\$	1,000.00
SS & Med	\$	927.00
Total - Village Board	\$	47,824.50

Scenarios			
	One	Two	Three
	\$ 47,824.50	\$ 47,824.50	\$ 47,824.50
	\$ 47,824.50	\$ 47,824.50	\$ 47,824.50

Descriptions of Scenarios

One - 100% savings

Two - 100% savings

Three - 100% savings

Fiscal Analysis II – Clerk/Treasurer

Clerk/Treasurer Functions	Scenarios		
	One	Two	Three
PERSONAL SERVICES	\$ 63,235.00		
Est Emp Benefits & WC	\$ 35,079.61	\$ 48,457.43	\$ 24,747.50
Total - Clerk/Treasurer	\$ 98,314.61	\$ 48,457.43	\$ 24,747.50

Descriptions of Scenarios

One - Eliminate Village Dept Clerk (\$25,250) and Village PT Acct Clerk (\$9,200) plus associated emp benefits. Transfer Village clerk to Tow n.

Two - Eliminate Village PT Acct Clerk (\$9,200) and reduce Tow n PT Clerk(s) by \$10,000. Village Clerk and Dept Clerk transfer to Tow n.

Three - Eliminate PT Acct Clerk. Village Clerk and Dep Clerk transfer to Tow n. No reduction at Tow n.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis III – Other General Government

Other General Government	
INDEPENDENT AUDITING	\$ 5,200.00
ATTORNEY	\$ 41,000.00
ELECTIONS	\$ 500.00
VILLAGE HALL	
JANITORIAL	\$ 1,040.00
Est Emp Benefits & WC	\$ 576.94
CONTRACTUAL EXP.	\$ 25,900.00
CENTRAL DATA PROC.	
EQUIPMENT	\$ 500.00
CONTRACTUAL EXP	\$ 5,400.00
UNALLOCATED INS.	\$ 117,000.00
Less Worker's Comp - Duplicate	\$ (20,000.00)
Less Worker's Comp - Moved to	\$ (32,000.00)
Less Fire Dept Accident Insuran	\$ (2,863.00)
MUN. ASSOC. DUES	\$ 2,500.00
OTHER GEN. GOV. SUPP.	\$ 14,200.00
CONTINGENCY	\$ 40,000.00
Less Unused Contingency	\$ (20,000.00)
PUBLIC SAFETY ADMIN.	\$ 200.00
Total - Other General Govern	\$ 179,153.94

Color Coding

Efficiencies
Special District
Elimination of Service

Scenarios		
One	Two	Three
\$ 90,430.64	\$ 74,216.94	\$ 46,700.00
\$ 90,430.64	\$ 74,216.94	\$ 46,700.00

Descriptions of Scenarios

All scenarios include 100% savings in Independent Auditing, Elections, Mun. Assoc, Dues, Other Gen Gov Support, Contingency, Pub Saf Admin.

One - 20% reduction in attorney. Sell Village Hall, 100% reduction in cost. No central data processing. Insurance cost goes down 10%.

Two - 15% reduction in attorney. Sell Village Hall, \$5,000 in general items transfer to Town. 50% central data processing. Insurance remains flat.

Three - 10% reduction in attorney. Village Hall transferred to Town. Keep all central data proc. Insurance remains flat.

Fiscal Analysis IV – Crossing Guard

Crossing Guard		
PERSONAL SERVICES	\$	16,780.00
SS & Med	\$	1,258.50
Total - Crossing Guard	\$	18,038.50

Descriptions of Scenarios

One - Eliminate

Two - Eliminate

Three - Special District

Scenarios			
	One	Two	Three
	\$ 18,038.50	\$ 18,038.50	\$ -
	\$ -	\$ -	\$ 18,038.50
	\$ 18,038.50	\$ 18,038.50	\$ 18,038.50

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis V – Sheriff

Sheriff	
CONTRACTUAL	\$ 301,500.00
Total - Sheriff	\$ 301,500.00

Scenarios			
	One	Two	Three
	\$301,500.00	\$ 90,450.00	\$ -
	\$ -	\$211,050.00	\$301,500.00
	\$301,500.00	\$301,500.00	\$301,500.00

Descriptions of Scenarios

One - Eliminate contract.

Two - Reduce service 30% through negotiation with County, cost transfers to special district.

Three - Special District

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis VI – Fire Department

Color Coding

Efficiencies

Special District

Elimination of Service

FIRE DEPARTMENT	
PERSONAL SERVICES	\$ 2,300.00
Est Emp Benefits & WC	\$ 1,275.92
EQUIPMENT	\$ 70,131.00
CONTRACTUAL	\$ 180,250.00
Reserves	\$ 100,000.00
Fire Hall Debt Service	\$ 139,362.00
Fire Dept Accident Insurance	\$ 2,863.00
LOCAL PENSION FUND FIRE	\$ 30,000.00
Total - Fire Department	\$ 526,181.92

Scenarios		
One	Two	Three
\$526,181.92	\$526,181.92	\$526,181.92
\$526,181.92	\$526,181.92	\$526,181.92

Descriptions of Scenarios

One - a new Fire District is created and expanded across the Town or Fire Protection District expands to cover Village - COST SHIFT

Two - a new Fire District is created in the Village. Existing TOV Fire Protection District continues. COST SHIFT

Three - New Fire Protection District for Village. TOV continues existing Fire Protection District. No shift.

Fiscal Analysis VII – Building Department

Building Department	
PERSONAL SERVICES	\$ 16,011.00
SS & Med	\$ 1,200.83
CONTRACTUAL	\$ 2,000.00
Total - Building Department	\$ 19,211.83

Scenarios		
One	Two	Three
\$ 19,211.83	\$ 9,211.83	\$ -
\$ 19,211.83	\$ 9,211.83	\$ -

Descriptions of Scenarios

One - Town's department picks up services, no additional cost.

Two - Town's department picks up services with some additional cost (\$10,000).

Three - Village's bldg dept employee transfers to Town.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis VIII – Highway Dept.

Highways	
MAINT OF ROADS	
PERSONAL SERVICES	\$ 254,134.00
Est Emp Benefits & WC	\$ 140,980.80
EQUIPMENT	
CONTRACTUAL	\$ 97,750.00
GARAGE	\$ 37,300.00
SNOW REMOVAL	
PERSONAL SERVICES	\$ 97,336.00
Est Emp Benefits & WC	\$ 53,997.13
Less Sidewalks Snow Rem	\$ (10,000.00)
EQUIPMENT	
CONTRACTUAL	\$ 98,000.00
Reserves for DPW and Lemont	\$ 70,000.00
Total - Highways	\$ 839,497.93

Discussion: Currently, 50% of Supt (\$26,085) and 20% of Dep Supt (\$7,676) are charged to this category. Remainder of Supt salary currently charged to water (\$20,868, 40%) and sewer (\$5,217, 10%). Remainder of Dep Supt salary currently charged to water (\$19,190, 50%) and sewer (\$11,514, 30%). At the same time, the one full time employee of the sewer district (Bill Kloss) is expected to retire shortly and will need to be replaced. The Village is currently training members of the DPW to get the appropriate licensing for the sewer plant. In addition, the Village will build a water filtration plant that will need to be staffed. Village has \$33,287 in overtime labor and \$18,500 in PT labor.

Scenarios		
One	Two	Three
\$133,577.03	\$ 78,383.41	\$ -
\$133,577.03	\$ 78,383.41	\$ -

Descriptions of Scenarios

All scenarios assume that both Supt and Dep Supt become full time employees of new Water/Sewer Districts. Salary move of \$33,761 + emp ben.

One - Above + Eliminate one FT employee (\$35,500 plus emp ben), half of PT labor (\$9,250) and half of overtime (\$16,643.50)

Two - Above + Eliminate half of PT labor (\$9,250) and half of overtime (\$16,643.50).

Three - Above + Town must hire staff to replace labor of Supt and Dept Supt (\$50,601.02).

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis IX – Street Lighting

STREET LIGHTING	Scenarios		
	One	Two	Three
CONTRACTUAL	\$ 45,800.00	\$ 45,800.00	\$ -
Total - Street Lighting	\$ 45,800.00	\$ 45,800.00	\$ -

Descriptions of Scenarios

One - Special District

Two - Special District

Three - Lighting becomes Townwide charge. COST SHIFT

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis X – Sidewalks

SIDEWALKS	
CONTRACTUAL	\$ 8,000.00
Sidewalks Snow Removal Est.	\$ 10,000.00
Total - Sidewalks	\$ 18,000.00

Scenarios		
One	Two	Three
\$ -	\$ 18,000.00	\$ -
\$ 18,000.00	\$ -	\$ -
\$ 18,000.00	\$ 18,000.00	\$ -

Descriptions of Scenarios

One - Eliminate

Two - Special District

Three - Sidewalks become Townwide charge. COST SHIFT

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XI – Misc. Community Services

Misc Community Services	
PARKS/BEACH	
PERSONAL SERVICES	\$ 7,500.00
SS & Med	\$ 562.50
EQUIPMENT	
CONTRACTUAL	\$ 11,275.00
YOUTH	
PERSONAL SERVICES	\$ 13,735.00
SS & Med	\$ 1,030.13
CONTRACTUAL	\$ 3,100.00
BEAUTIFICATION COMM.	\$ 2,400.00
SHADE TREE	\$ 2,500.00
HOME & COMM. SERVICE	\$ 5,000.00
Total - Misc Community Serv	\$ 47,102.63

Color Coding

Efficiencies
Special District
Elimination of Service

Scenarios			
	One	Two	Three
	\$ 19,337.50	\$ 19,337.50	\$ -
	\$ 27,765.13	\$ 17,865.13	\$ -
	\$ 47,102.63	\$ 37,202.63	\$ -

Descriptions of Scenarios

One - Parks & Beach become Special District charge. Eliminate other services.

Two - Parks & Beach becomes a Special District charge, Youth transfers to Town, rest is eliminated.

Three - Town assumes all functions. COST SHIFT.

Fiscal Analysis XII – Planning/Zoning Boards

Planning And Zoning Boards		
PLANNING BOARD	\$	12,430.00
ZONING BOARD		
PERSONAL SERVICES	\$	3,280.00
SS & Med	\$	246.00
CONTRACTUAL	\$	11,380.00
Total - Planning and Zoning	\$	27,336.00

Scenarios		
One	Two	Three
\$ 27,336.00	\$ 13,668.00	\$ 6,834.00
\$ 27,336.00	\$ 13,668.00	\$ 6,834.00

Descriptions of Scenarios

- One - absorbed by the Town at no additional cost.
- Two - absorbed by the Town at 25% of current cost.
- Three - absorbed by the Town at 50% of current cost.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XIII – Garbage

Garbage		
CONTRACTUAL	\$	162,700.00
Total - Garbage	\$	162,700.00

Scenarios			
	One	Two	Three
\$	-	\$162,700.00	\$162,700.00
\$	\$162,700.00	\$-	\$-
\$	\$162,700.00	\$162,700.00	\$162,700.00

Descriptions of Scenarios

One - Eliminate service or charge fee.

Two - Special District.

Three - Special District.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XIV – Retiree Benefits

Retiree Benefits	
Retiree Benefits	\$ 47,000.00
Total - Retiree Benefits	\$ 47,000.00

Scenarios			
	One	Two	Three
Retiree Benefits	\$ 47,000.00	\$ 47,000.00	\$ -
Total - Retiree Benefits	\$ 47,000.00	\$ 47,000.00	\$ -

Descriptions of Scenarios

One - Special District.

Two - Special District.

Three - Town assumes cost. COST SHIFT.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XV – Shared Services w/ Town

Shared Services with Town		
PROGRAMS FOR AGING	\$	6,400.00
Less one-time expense	\$	(5,000.00)
OTHER ECONOMIC DEV.	\$	5,000.00
LIBRARY	\$	13,500.00
CELEBRATIONS	\$	10,400.00
Total - Shared Services	\$	30,300.00

Scenarios			
	One	Two	Three
	\$ 6,060.00	\$ 3,030.00	\$ -
	\$ 6,060.00	\$ 3,030.00	\$ -

Descriptions of Scenarios

One - Cost assumed by Town, Town reduces services 20%. COST SHIFT.

Two - Cost assumed by Town, Town reduces services 10%. COST SHIFT.

Three - Town assumes cost. COST SHIFT.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XVI – Changes to Employee Cost

Changes to Employee Cost		Scenarios		
		One	Two	Three
Scenario One	\$ -			
Scenario Two	\$ (20,000.00)	\$ -	\$ (20,000.00)	\$ (40,000.00)
Scenario Three	\$ (40,000.00)	\$ -	\$ (20,000.00)	\$ (40,000.00)

Descriptions of Scenarios

One - Employee transfers from Village to Town cause no increase in underlying cost (increases minus decreases = 0)

Two - Health care savings cancelled out. Town's wage scale increase causes \$20,000 additional costs.

Three - Net health care net increase of \$20,000 plus wage scale increase of \$20,000.

Employee costs: The Village has a more general health insurance coverage for its employees (ie. covers a larger portion of premiums) than the town. Therefore, transferring a Village employee to the Town would cost the Town less in premiums on a per-employee basis. However, we have been informed that if the Town crosses the 50-employee threshold, the Town's policy premiums could go up, possibly by as much as 20% (see letter from insurance agents) depending on what riders the Town opts into. In addition, Town Highway employees have a high wage scale than Village employees of the same classification. Presumably, a Village employee transferred to the Town would therefore cost more in wages.

Color Coding

Efficiencies

Special District

Elimination of Service

Fiscal Analysis XVII – Summary

Color Coding
Efficiencies
Special District
Elimination of Service

Summary of Changes			
	Scenarios		
	One	Two	Three
Costs Moved to Special District	\$ 414,973	\$ 806,723	\$ 785,074
Costs Moved to New Fire (Protection) District	\$ 526,182	\$ 526,182	\$ 526,182
Elimination of Services	\$ 534,064	\$ 129,384	\$ -
Efficiency Gain	\$ 366,837	\$ 228,052	\$ 70,559
Total Changes to New Town Budget	\$ 1,842,055	\$ 1,690,340	\$ 1,381,814
Of Which, the "Highway Fund"	\$ 151,577	\$ 96,383	\$ -
Of Which, the "General Fund"	\$ 1,690,478	\$ 1,593,957	\$ 1,381,814
Village Costs Shifted to Town + Increases	\$ 868,741	\$ 1,020,457	\$ 1,328,983
Total Adjusted Village Budget	\$ 2,710,797	\$ 2,710,797	\$ 2,710,797

Note: these figures exclude costs already moved to sewer, water and some adjustments.

Summary of Tax Changes

Summary of Changes - Owner of a House Assessed at \$100,000							
	With AIM			Without AIM			
	Current	One	Two	Three	One	Two	Three
Current Village Resident							
Village/Town tax	\$717	\$257	\$456	\$512	\$354	\$552	\$609
Water Fee	\$164	\$167	\$182	\$198	\$167	\$182	\$198
Sewer Fee	<u>\$254</u>	<u>\$311</u>	<u>\$311</u>	<u>\$311</u>	<u>\$311</u>	<u>\$311</u>	<u>\$311</u>
Total	\$1,135	\$734	\$948	\$1,021	\$831	\$1,045	\$1,118
Change	-\$401	-\$187	-\$114	-\$304	-\$90	-\$18	
Current TOV Resident not a Water/Sewer User							
Village/Town tax	\$391	\$257	\$267	\$341	\$354	\$363	\$438
Change	-\$134	-\$124	-\$50	-\$37	-\$27	\$47	
Current TOV Resident who is a Water User*							
Village/Town tax	\$391	\$257	\$267	\$341	\$354	\$363	\$438
Water Fee	\$266	\$270	\$295	\$321	\$270	\$295	\$321
Sewer Fee	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	\$657	\$527	\$562	\$662	\$624	\$659	\$758
Change	-\$130	-\$95	\$5	-\$33	\$2	\$102	
Current TOV Resident who is both a Water & Sewer User**							
Village/Town tax	\$391	\$257	\$267	\$341	\$354	\$363	\$438
Water Fee	\$266	\$270	\$295	\$321	\$270	\$295	\$321
Sewer Fee	<u>\$378</u>	<u>\$462</u>	<u>\$462</u>	<u>\$462</u>	<u>\$462</u>	<u>\$462</u>	<u>\$462</u>
Total	\$1,035	\$990	\$1,024	\$1,124	\$1,086	\$1,121	\$1,221
Change	-\$45	-\$10	\$89	\$52	\$86	\$186	

*There are 234 units in the Town of Corinth (outside the Village) that have water services but no sewer.

**There 22 units in the Town of Corinth (outside the Village) that have both water and sewer.

An additional 117 water units are in the Town of Luzerne and are not considered here.

Dissolution/Shared Services
Feasibility Study
“Fiscal Analysis”
March 2010

Town and Village of Corinth, NY
Prepared by the Center for Governmental Research, Inc.

CGR *Inform & Empower*

Fiscal Analysis I – Major Service Categories: Village Board

Color Coding

Efficiencies

Special District

Elimination of Service

Village Board		
BOARD OF TRUSTEES		
PERSONAL SERVICES	\$	20,500.00
CONTRACTUAL EXP.	\$	11,500.00
SS & Med	\$	1,537.50
MAYOR		
PERSONAL SERVICES	\$	12,360.00
CONTRACTUAL EXP.	\$	1,000.00
SS & Med	\$	927.00
Total - Village Board	\$	47,824.50

Scenarios			
	One	Two	Three
	\$ 47,824.50	\$ 47,824.50	\$ 47,824.50
	\$ 47,824.50	\$ 47,824.50	\$ 47,824.50

Descriptions of Scenarios

One - 100% savings

Two - 100% savings

Three - 100% savings

Fiscal Analysis II – Clerk/Treasurer

Clerk/Treasurer Functions	Scenarios			
		One	Two	Three
PERSONAL SERVICES	\$ 63,235.00			
Est Emp Benefits & WC	\$ 35,079.61	\$ 48,457.43	\$ 24,747.50	\$ 9,200.00
Total - Clerk/Treasurer	\$ 98,314.61	\$ 48,457.43	\$ 24,747.50	\$ 9,200.00

Descriptions of Scenarios

One - Eliminate Village Dept Clerk (\$25,250) and Village PT Acct Clerk (\$9,200) plus associated emp benefits. Transfer Village clerk to Tow n.

Two - Eliminate Village PT Acct Clerk (\$9,200) and reduce Tow n PT Clerk(s) by \$10,000. Village Clerk and Dept Clerk transfer to Tow n.

Three - Eliminate PT Acct Clerk. Village Clerk and Dep Clerk transfer to Tow n. No reduction at Tow n.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis III – Other General Government

Other General Government	
INDEPENDENT AUDITING	\$ 5,200.00
ATTORNEY	\$ 41,000.00
ELECTIONS	\$ 500.00
VILLAGE HALL	
JANITORIAL	\$ 1,040.00
Est Emp Benefits & WC	\$ 576.94
CONTRACTUAL EXP.	\$ 25,900.00
CENTRAL DATA PROC.	
EQUIPMENT	\$ 500.00
CONTRACTUAL EXP	\$ 5,400.00
UNALLOCATED INS.	\$ 117,000.00
Less Worker's Comp - Duplicate	\$ (20,000.00)
Less Worker's Comp - Moved to	\$ (32,000.00)
Less Fire Dept Accident Insuran	\$ (2,863.00)
MUN. ASSOC. DUES	\$ 2,500.00
OTHER GEN. GOV. SUPP.	\$ 14,200.00
CONTINGENCY	\$ 40,000.00
Less Unused Contingency	\$ (20,000.00)
PUBLIC SAFETY ADMIN.	\$ 200.00
Total - Other General Govern	\$ 179,153.94

Color Coding

Efficiencies
Special District
Elimination of Service

Scenarios		
One	Two	Three
\$ 90,430.64	\$ 74,216.94	\$ 46,700.00
\$ 90,430.64	\$ 74,216.94	\$ 46,700.00

Descriptions of Scenarios

All scenarios include 100% savings in Independent Auditing, Elections, Mun. Assoc, Dues, Other Gen Gov Support, Contingency, Pub Saf Admin.

One - 20% reduction in attorney. Sell Village Hall, 100% reduction in cost. No central data processing. Insurance cost goes down 10%.

Two - 15% reduction in attorney. Sell Village Hall, \$5,000 in general items transfer to Town. 50% central data processing. Insurance remains flat.

Three - 10% reduction in attorney. Village Hall transferred to Town. Keep all central data proc. Insurance remains flat.

Fiscal Analysis IV – Crossing Guard

Crossing Guard		
PERSONAL SERVICES	\$	16,780.00
SS & Med	\$	1,258.50
Total - Crossing Guard	\$	18,038.50

Descriptions of Scenarios

One - Eliminate

Two - Eliminate

Three - Special District

Scenarios			
	One	Two	Three
	\$ 18,038.50	\$ 18,038.50	\$ -
	\$ -	\$ -	\$ 18,038.50
	\$ 18,038.50	\$ 18,038.50	\$ 18,038.50

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis V – Sheriff

Sheriff	
CONTRACTUAL	\$ 301,500.00
Total - Sheriff	\$ 301,500.00

Scenarios			
	One	Two	Three
	\$301,500.00	\$ 90,450.00	\$ -
	\$ -	\$211,050.00	\$301,500.00
	\$301,500.00	\$301,500.00	\$301,500.00

Descriptions of Scenarios

One - Eliminate contract.

Two - Reduce service 30% through negotiation with County, cost transfers to special district.

Three - Special District

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis VI – Fire Department

Color Coding

Efficiencies

Special District

Elimination of Service

FIRE DEPARTMENT	
PERSONAL SERVICES	\$ 2,300.00
Est Emp Benefits & WC	\$ 1,275.92
EQUIPMENT	\$ 70,131.00
CONTRACTUAL	\$ 180,250.00
Reserves	\$ 100,000.00
Fire Hall Debt Service	\$ 139,362.00
Fire Dept Accident Insurance	\$ 2,863.00
LOCAL PENSION FUND FIRE	\$ 30,000.00
Total - Fire Department	\$ 526,181.92

Scenarios		
One	Two	Three
\$526,181.92	\$526,181.92	\$526,181.92
\$526,181.92	\$526,181.92	\$526,181.92

Descriptions of Scenarios

One - a new Fire District is created and expanded across the Town or Fire Protection District expands to cover Village - COST SHIFT

Two - a new Fire District is created in the Village. Existing TOV Fire Protection District continues. COST SHIFT

Three - New Fire Protection District for Village. TOV continues existing Fire Protection District. No shift.

Fiscal Analysis VII – Building Department

Building Department	
PERSONAL SERVICES	\$ 16,011.00
SS & Med	\$ 1,200.83
CONTRACTUAL	\$ 2,000.00
Total - Building Department	\$ 19,211.83

Scenarios		
One	Two	Three
\$ 19,211.83	\$ 9,211.83	\$ -
\$ 19,211.83	\$ 9,211.83	\$ -

Descriptions of Scenarios

One - Town's department picks up services, no additional cost.

Two - Town's department picks up services with some additional cost (\$10,000).

Three - Village's bldg dept employee transfers to Town.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis VIII – Highway Dept.

Highways	
MAINT OF ROADS	
PERSONAL SERVICES	\$ 254,134.00
Est Emp Benefits & WC	\$ 140,980.80
EQUIPMENT	
CONTRACTUAL	\$ 97,750.00
GARAGE	\$ 37,300.00
SNOW REMOVAL	
PERSONAL SERVICES	\$ 97,336.00
Est Emp Benefits & WC	\$ 53,997.13
Less Sidewalks Snow Rem	\$ (10,000.00)
EQUIPMENT	
CONTRACTUAL	\$ 98,000.00
Reserves for DPW and Lemont	\$ 70,000.00
Total - Highways	\$ 839,497.93

Discussion: Currently, 50% of Supt (\$26,085) and 20% of Dep Supt (\$7,676) are charged to this category. Remainder of Supt salary currently charged to water (\$20,868, 40%) and sewer (\$5,217, 10%). Remainder of Dep Supt salary currently charged to water (\$19,190, 50%) and sewer (\$11,514, 30%). At the same time, the one full time employee of the sewer district (Bill Kloss) is expected to retire shortly and will need to be replaced. The Village is currently training members of the DPW to get the appropriate licensing for the sewer plant. In addition, the Village will build a water filtration plant that will need to be staffed. Village has \$33,287 in overtime labor and \$18,500 in PT labor.

Scenarios		
One	Two	Three
\$133,577.03	\$ 78,383.41	\$ -
\$133,577.03	\$ 78,383.41	\$ -

Descriptions of Scenarios

All scenarios assume that both Supt and Dep Supt become full time employees of new Water/Sewer Districts. Salary move of \$33,761 + emp ben.

One - Above + Eliminate one FT employee (\$35,500 plus emp ben), half of PT labor (\$9,250) and half of overtime (\$16,643.50)

Two - Above + Eliminate half of PT labor (\$9,250) and half of overtime (\$16,643.50).

Three - Above + Town must hire staff to replace labor of Supt and Dept Supt (\$50,601.02).

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis IX – Street Lighting

STREET LIGHTING	Scenarios		
	One	Two	Three
CONTRACTUAL	\$ 45,800.00	\$ 45,800.00	\$ -
Total - Street Lighting	\$ 45,800.00	\$ 45,800.00	\$ -

Descriptions of Scenarios

One - Special District

Two - Special District

Three - Lighting becomes Townwide charge. COST SHIFT

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis X – Sidewalks

SIDEWALKS	
CONTRACTUAL	\$ 8,000.00
Sidewalks Snow Removal Est.	\$ 10,000.00
Total - Sidewalks	\$ 18,000.00

Scenarios		
One	Two	Three
\$ -	\$ 18,000.00	\$ -
\$ 18,000.00	\$ -	\$ -
\$ 18,000.00	\$ 18,000.00	\$ -

Descriptions of Scenarios

One - Eliminate

Two - Special District

Three - Sidewalks become Townwide charge. COST SHIFT

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XI – Misc. Community Services

Misc Community Services	
PARKS/BEACH	
PERSONAL SERVICES	\$ 7,500.00
SS & Med	\$ 562.50
EQUIPMENT	
CONTRACTUAL	\$ 11,275.00
YOUTH	
PERSONAL SERVICES	\$ 13,735.00
SS & Med	\$ 1,030.13
CONTRACTUAL	\$ 3,100.00
BEAUTIFICATION COMM.	\$ 2,400.00
SHADE TREE	\$ 2,500.00
HOME & COMM. SERVICE	\$ 5,000.00
Total - Misc Community Serv	\$ 47,102.63

Color Coding

Efficiencies
Special District
Elimination of Service

Scenarios			
	One	Two	Three
	\$ 19,337.50	\$ 19,337.50	\$ -
	\$ 27,765.13	\$ 17,865.13	\$ -
	\$ 47,102.63	\$ 37,202.63	\$ -

Descriptions of Scenarios

One - Parks & Beach become Special District charge. Eliminate other services.

Two - Parks & Beach becomes a Special District charge, Youth transfers to Town, rest is eliminated.

Three - Town assumes all functions. COST SHIFT.

Fiscal Analysis XII – Planning/Zoning Boards

Planning And Zoning Boards	
PLANNING BOARD	\$ 12,430.00
ZONING BOARD	
PERSONAL SERVICES	\$ 3,280.00
SS & Med	\$ 246.00
CONTRACTUAL	\$ 11,380.00
Total - Planning and Zoning	\$ 27,336.00

Scenarios		
One	Two	Three
\$ 27,336.00	\$ 13,668.00	\$ 6,834.00
\$ 27,336.00	\$ 13,668.00	\$ 6,834.00

Descriptions of Scenarios

- One - absorbed by the Town at no additional cost.
- Two - absorbed by the Town at 50% of current cost.
- Three - absorbed by the Town at 75% of current cost.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XIII – Garbage

Garbage		
CONTRACTUAL	\$	162,700.00
Total - Garbage	\$	162,700.00

Scenarios			
	One	Two	Three
\$	-	\$162,700.00	\$162,700.00
\$	\$162,700.00	\$-	\$-
\$	\$162,700.00	\$162,700.00	\$162,700.00

Descriptions of Scenarios

One - Eliminate service or charge fee.

Two - Special District.

Three - Special District.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XIV – Retiree Benefits

Retiree Benefits	
Retiree Benefits	\$ 47,000.00
Total - Retiree Benefits	\$ 47,000.00

Scenarios			
	One	Two	Three
Retiree Benefits	\$ 47,000.00	\$ 47,000.00	\$ -
Total - Retiree Benefits	\$ 47,000.00	\$ 47,000.00	\$ -

Descriptions of Scenarios

One - Special District.

Two - Special District.

Three - Town assumes cost. COST SHIFT.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XV – Shared Services w/ Town

Shared Services with Town		
PROGRAMS FOR AGING	\$	6,400.00
Less one-time expense	\$	(5,000.00)
OTHER ECONOMIC DEV.	\$	5,000.00
LIBRARY	\$	13,500.00
CELEBRATIONS	\$	10,400.00
Total - Shared Services	\$	30,300.00

Scenarios			
	One	Two	Three
	\$ 6,060.00	\$ 3,030.00	\$ -
	\$ 6,060.00	\$ 3,030.00	\$ -

Descriptions of Scenarios

One - Cost assumed by Town, Town reduces services 20%. COST SHIFT.

Two - Cost assumed by Town, Town reduces services 10%. COST SHIFT.

Three - Town assumes cost. COST SHIFT.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XVI – Changes to Employee Cost

Changes to Employee Cost		Scenarios		
		One	Two	Three
Scenario One	\$ -			
Scenario Two	\$ (20,000.00)	\$ -	\$ (20,000.00)	\$ (40,000.00)
Scenario Three	\$ (40,000.00)	\$ -	\$ (20,000.00)	\$ (40,000.00)

Descriptions of Scenarios

One - Employee transfers from Village to Town cause no increase in underlying cost (increases minus decreases = 0)

Two - Health care savings cancelled out. Town's wage scale increase causes \$20,000 additional costs.

Three - Net health care net increase of \$20,000 plus wage scale increase of \$20,000.

Employee costs: The Village has a more general health insurance coverage for its employees (ie. covers a larger portion of premiums) than the town. Therefore, transferring a Village employee to the Town would cost the Town less in premiums on a per-employee basis. However, we have been informed that if the Town crosses the 50-employee threshold, the Town's policy premiums could go up, possibly by as much as 20% (see letter from insurance agents) depending on what riders the Town opts into. In addition, Town Highway employees have a high wage scale than Village employees of the same classification. Presumably, a Village employee transferred to the Town would therefore cost more in wages.

Color Coding

Efficiencies

Special District

Elimination of Service

Fiscal Analysis XVII – Summary

Color Coding
Efficiencies
Special District
Elimination of Service

Summary of Changes			
	Scenarios		
	One	Two	Three
Costs Moved to Special District	\$ 414,973	\$ 806,723	\$ 785,074
Costs Moved to New Fire (Protection) District	\$ 526,182	\$ 526,182	\$ 526,182
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Total Changes to New Town Budget	\$ 1,842,055	\$ 1,690,340	\$ 1,381,814
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Total Adjusted Village Budget	\$ 2,710,797	\$ 2,710,797	\$ 2,710,797

Note: these figures exclude costs already moved to sewer, water and some adjustments.

Summary of Tax Changes

Summary of Changes - Owner of a House Assessed at \$100,000							
	Current	With AIM			Without AIM		
		One	Two	Three	One	Two	Three
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Village/Town tax	\$717	\$257	\$456	\$512	\$354	\$552	\$609
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Sewer Fee	<u>\$254</u>	<u>\$311</u>	<u>\$311</u>	<u>\$311</u>	<u>\$311</u>	<u>\$311</u>	<u>\$311</u>
Total	\$1,135	\$734	\$948	\$1,021	\$831	\$1,045	\$1,118
Change		-\$401	-\$187	-\$114	-\$304	-\$90	-\$18
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Change		-\$134	-\$124	-\$50	-\$37	-\$27	\$47
Current TOV Resident who is a Water User*							
Village/Town tax	\$391	\$257	\$267	\$341	\$354	\$363	\$438
Water Fee	\$266	\$270	\$295	\$321	\$270	\$295	\$321
Sewer Fee	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	\$657	\$527	\$562	\$662	\$624	\$659	\$758
Change		-\$130	-\$95	\$5	-\$33	\$2	\$102
Current TOV Resident who is both a Water & Sewer User**							
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Water Fee	\$266	\$270	\$295	\$321	\$270	\$295	\$321
Sewer Fee	<u>\$378</u>	<u>\$462</u>	<u>\$462</u>	<u>\$462</u>	<u>\$462</u>	<u>\$462</u>	<u>\$462</u>
Total	\$1,035	\$990	\$1,024	\$1,124	\$1,086	\$1,121	\$1,221
Change		-\$45	-\$10	\$89	\$52	\$86	\$186

*There are 234 units in the Town of Corinth (outside the Village) that have water services but no sewer.

**There 22 units in the Town of Corinth (outside the Village) that have both water and sewer.

An additional 117 water units are in the Town of Luzerne and are not considered here.

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Color Coding

Efficiencies

Special District

Elimination of Service

Village Board		
BOARD OF TRUSTEES		
PERSONAL SERVICES	\$	20,500.00
CONTRACTUAL EXP.	\$	11,500.00
SS & Med	\$	1,537.50
MAYOR		
PERSONAL SERVICES	\$	12,360.00
CONTRACTUAL EXP.	\$	1,000.00
SS & Med	\$	927.00
Total - Village Board	\$	47,824.50

Scenarios			
	One	Two	Three
	\$ 47,824.50	\$ 47,824.50	\$ 47,824.50
	\$ 47,824.50	\$ 47,824.50	\$ 47,824.50

Descriptions of Scenarios

One - 100% savings

Two - 100% savings

Three - 100% savings

Fiscal Analysis II – Clerk/Treasurer

Clerk/Treasurer Functions	Scenarios		
	One	Two	Three
PERSONAL SERVICES	\$ 63,235.00		
Est Emp Benefits & WC	\$ 35,079.61		
Total - Clerk/Treasurer	\$ 98,314.61	\$ 48,457.43	\$ 24,747.50
		\$ 9,200.00	\$ 9,200.00

Descriptions of Scenarios

One - Eliminate Village Dept Clerk (\$25,250) and Village PT Acct Clerk (\$9,200) plus associated emp benefits. Transfer Village clerk to Tow n.

Two - Eliminate Village PT Acct Clerk (\$9,200) and reduce Tow n PT Clerk(s) by \$10,000. Village Clerk and Dept Clerk transfer to Tow n.

Three - Eliminate PT Acct Clerk. Village Clerk and Dep Clerk transfer to Tow n. No reduction at Tow n.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis III – Other General Government

Other General Government	
INDEPENDENT AUDITING	\$ 5,200.00
ATTORNEY	\$ 41,000.00
ELECTIONS	\$ 500.00
VILLAGE HALL	
JANITORIAL	\$ 1,040.00
Est Emp Benefits & WC	\$ 576.94
CONTRACTUAL EXP.	\$ 25,900.00
CENTRAL DATA PROC.	
EQUIPMENT	\$ 500.00
CONTRACTUAL EXP	\$ 5,400.00
UNALLOCATED INS.	\$ 117,000.00
Less Worker's Comp - Duplicate	\$ (20,000.00)
Less Worker's Comp - Moved to	\$ (32,000.00)
Less Fire Dept Accident Insuran	\$ (2,863.00)
MUN. ASSOC. DUES	\$ 2,500.00
OTHER GEN. GOV. SUPP.	\$ 14,200.00
CONTINGENCY	\$ 40,000.00
Less Unused Contingency	\$ (20,000.00)
PUBLIC SAFETY ADMIN.	\$ 200.00
Total - Other General Govern	\$ 179,153.94

Color Coding

Efficiencies
Special District
Elimination of Service

Scenarios		
One	Two	Three
\$ 90,430.64	\$ 74,216.94	\$ 46,700.00
\$ 90,430.64	\$ 74,216.94	\$ 46,700.00

Descriptions of Scenarios

All scenarios include 100% savings in Independent Auditing, Elections, Mun. Assoc, Dues, Other Gen Gov Support, Contingency, Pub Saf Admin.

One - 20% reduction in attorney. Sell Village Hall, 100% reduction in cost. No central data processing. Insurance cost goes down 10%.

Two - 15% reduction in attorney. Sell Village Hall, \$5,000 in general items transfer to Town. 50% central data processing. Insurance remains flat.

Three - 10% reduction in attorney. Village Hall transferred to Town. Keep all central data proc. Insurance remains flat.

Fiscal Analysis IV – Crossing Guard

Crossing Guard		
PERSONAL SERVICES	\$	16,780.00
SS & Med	\$	1,258.50
Total - Crossing Guard	\$	18,038.50

Descriptions of Scenarios

One - Eliminate

Two - Eliminate

Three - Special District

Scenarios			
	One	Two	Three
	\$ 18,038.50	\$ 18,038.50	\$ -
	\$ -	\$ -	\$ 18,038.50
	\$ 18,038.50	\$ 18,038.50	\$ 18,038.50

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis V – Sheriff

Sheriff	
CONTRACTUAL	\$ 301,500.00
Total - Sheriff	\$ 301,500.00

Scenarios			
	One	Two	Three
	\$301,500.00	\$ 90,450.00	\$ -
	\$ -	\$211,050.00	\$301,500.00
	\$301,500.00	\$301,500.00	\$301,500.00

Descriptions of Scenarios

One - Eliminate contract.

Two - Reduce service 30% through negotiation with County, cost transfers to special district.

Three - Special District

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis VI – Fire Department

Color Coding

Efficiencies

Special District

Elimination of Service

FIRE DEPARTMENT	
PERSONAL SERVICES	\$ 2,300.00
Est Emp Benefits & WC	\$ 1,275.92
EQUIPMENT	\$ 70,131.00
CONTRACTUAL	\$ 180,250.00
Reserves	\$ 100,000.00
Fire Hall Debt Service	\$ 139,362.00
Fire Dept Accident Insurance	\$ 2,863.00
LOCAL PENSION FUND FIRE	\$ 30,000.00
Total - Fire Department	\$ 526,181.92

Scenarios		
One	Two	Three
\$526,181.92	\$526,181.92	\$526,181.92
\$526,181.92	\$526,181.92	\$526,181.92

Descriptions of Scenarios

One - a new Fire District is created and expanded across the Town or Fire Protection District expands to cover Village - COST SHIFT

Two - a new Fire District is created in the Village. Existing TOV Fire Protection District continues. COST SHIFT

Three - New Fire Protection District for Village. TOV continues existing Fire Protection District. No shift.

Fiscal Analysis VII – Building Department

Building Department	
PERSONAL SERVICES	\$ 16,011.00
SS & Med	\$ 1,200.83
CONTRACTUAL	\$ 2,000.00
Total - Building Department	\$ 19,211.83

Scenarios		
One	Two	Three
\$ 19,211.83	\$ 9,211.83	\$ -
\$ 19,211.83	\$ 9,211.83	\$ -

Descriptions of Scenarios

One - Town's department picks up services, no additional cost.

Two - Town's department picks up services with some additional cost (\$10,000).

Three - Village's bldg dept employee transfers to Town.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis VIII – Highway Dept.

Highways	
MAINT OF ROADS	
PERSONAL SERVICES	\$ 254,134.00
Est Emp Benefits & WC	\$ 140,980.80
EQUIPMENT	
CONTRACTUAL	\$ 97,750.00
GARAGE	\$ 37,300.00
SNOW REMOVAL	
PERSONAL SERVICES	\$ 97,336.00
Est Emp Benefits & WC	\$ 53,997.13
Less Sidewalks Snow Rem	\$ (10,000.00)
EQUIPMENT	
CONTRACTUAL	\$ 98,000.00
Reserves for DPW and Lemont	\$ 70,000.00
Total - Highways	\$ 839,497.93

Discussion: Currently, 50% of Supt (\$26,085) and 20% of Dep Supt (\$7,676) are charged to this category. Remainder of Supt salary currently charged to water (\$20,868, 40%) and sewer (\$5,217, 10%). Remainder of Dep Supt salary currently charged to water (\$19,190, 50%) and sewer (\$11,514, 30%). At the same time, the one full time employee of the sewer district (Bill Kloss) is expected to retire shortly and will need to be replaced. The Village is currently training members of the DPW to get the appropriate licensing for the sewer plant. In addition, the Village will build a water filtration plant that will need to be staffed. Village has \$33,287 in overtime labor and \$18,500 in PT labor.

Scenarios		
One	Two	Three
\$133,577.03	\$ 78,383.41	\$ -
\$133,577.03	\$ 78,383.41	\$ -

Descriptions of Scenarios

All scenarios assume that both Supt and Dep Supt become full time employees of new Water/Sewer Districts. Salary move of \$33,761 + emp ben.

One - Above + Eliminate one FT employee (\$35,500 plus emp ben), half of PT labor (\$9,250) and half of overtime (\$16,643.50)

Two - Above + Eliminate half of PT labor (\$9,250) and half of overtime (\$16,643.50).

Three - Above + Town must hire staff to replace labor of Supt and Dept Supt (\$50,601.02).

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis IX – Street Lighting

STREET LIGHTING	Scenarios		
	One	Two	Three
CONTRACTUAL	\$ 45,800.00	\$ 45,800.00	\$ -
Total - Street Lighting	\$ 45,800.00	\$ 45,800.00	\$ -

Descriptions of Scenarios

One - Special District

Two - Special District

Three - Lighting becomes Townwide charge. COST SHIFT

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis X – Sidewalks

SIDEWALKS	
CONTRACTUAL	\$ 8,000.00
Sidewalks Snow Removal Est.	\$ 10,000.00
Total - Sidewalks	\$ 18,000.00

Scenarios		
One	Two	Three
\$ -	\$ 18,000.00	\$ -
\$ 18,000.00	\$ -	\$ -
\$ 18,000.00	\$ 18,000.00	\$ -

Descriptions of Scenarios

One - Eliminate

Two - Special District

Three - Sidewalks become Townwide charge. COST SHIFT

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XI – Misc. Community Services

Misc Community Services	
PARKS/BEACH	
PERSONAL SERVICES	\$ 7,500.00
SS & Med	\$ 562.50
EQUIPMENT	
CONTRACTUAL	\$ 11,275.00
YOUTH	
PERSONAL SERVICES	\$ 13,735.00
SS & Med	\$ 1,030.13
CONTRACTUAL	\$ 3,100.00
BEAUTIFICATION COMM.	\$ 2,400.00
SHADE TREE	\$ 2,500.00
HOME & COMM. SERVICE	\$ 5,000.00
Total - Misc Community Serv	\$ 47,102.63

Color Coding

Efficiencies
Special District
Elimination of Service

Scenarios			
	One	Two	Three
	\$ 19,337.50	\$ 19,337.50	\$ -
	\$ 27,765.13	\$ 17,865.13	\$ -
	\$ 47,102.63	\$ 37,202.63	\$ -

Descriptions of Scenarios

One - Parks & Beach become Special District charge. Eliminate other services.

Two - Parks & Beach becomes a Special District charge, Youth transfers to Town, rest is eliminated.

Three - Town assumes all functions. COST SHIFT.

Fiscal Analysis XII – Planning/Zoning Boards

Planning And Zoning Boards	
PLANNING BOARD	\$ 12,430.00
ZONING BOARD	
PERSONAL SERVICES	\$ 3,280.00
SS & Med	\$ 246.00
CONTRACTUAL	\$ 11,380.00
Total - Planning and Zoning	\$ 27,336.00

Scenarios		
One	Two	Three
\$ 27,336.00	\$ 13,668.00	\$ 6,834.00
\$ 27,336.00	\$ 13,668.00	\$ 6,834.00

Descriptions of Scenarios

- One - absorbed by the Town at no additional cost.
- Two - absorbed by the Town at 50% of current cost.
- Three - absorbed by the Town at 75% of current cost.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XIII – Garbage

Garbage		
CONTRACTUAL	\$	162,700.00
Total - Garbage	\$	162,700.00

Scenarios			
	One	Two	Three
\$	-	\$162,700.00	\$162,700.00
\$	\$162,700.00	\$-	\$-
\$	\$162,700.00	\$162,700.00	\$162,700.00

Descriptions of Scenarios

One - Eliminate service or charge fee.

Two - Special District.

Three - Special District.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XIV – Retiree Benefits

Retiree Benefits	
Retiree Benefits	\$ 47,000.00
Total - Retiree Benefits	\$ 47,000.00

Scenarios			
	One	Two	Three
Retiree Benefits	\$ 47,000.00	\$ 47,000.00	\$ -
Total - Retiree Benefits	\$ 47,000.00	\$ 47,000.00	\$ -

Descriptions of Scenarios

One - Special District.

Two - Special District.

Three - Town assumes cost. COST SHIFT.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XV – Shared Services w/ Town

Shared Services with Town		
PROGRAMS FOR AGING	\$	6,400.00
Less one-time expense	\$	(5,000.00)
OTHER ECONOMIC DEV.	\$	5,000.00
LIBRARY	\$	13,500.00
CELEBRATIONS	\$	10,400.00
Total - Shared Services	\$	30,300.00

Scenarios		
One	Two	Three
\$ 6,060.00	\$ 3,030.00	\$ -
\$ 6,060.00	\$ 3,030.00	\$ -

Descriptions of Scenarios

One - Cost assumed by Town, Town reduces services 20%. COST SHIFT.

Two - Cost assumed by Town, Town reduces services 10%. COST SHIFT.

Three - Town assumes cost. COST SHIFT.

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis XVI – Changes to Employee Cost

Changes to Employee Cost		Scenarios		
		One	Two	Three
Scenario One	\$ -			
Scenario Two	\$ (20,000.00)	\$ -	\$ (20,000.00)	\$ (40,000.00)
Scenario Three	\$ (40,000.00)	\$ -	\$ (20,000.00)	\$ (40,000.00)

Descriptions of Scenarios

One - Employee transfers from Village to Town cause no increase in underlying cost (increases minus decreases = 0)

Two - Health care savings cancelled out. Town's wage scale increase causes \$20,000 additional costs.

Three - Net health care net increase of \$20,000 plus wage scale increase of \$20,000.

Employee costs: The Village has a more general health insurance coverage for its employees (ie. covers a larger portion of premiums) than the town. Therefore, transferring a Village employee to the Town would cost the Town less in premiums on a per-employee basis. However, we have been informed that if the Town crosses the 50-employee threshold, the Town's policy premiums could go up, possibly by as much as 20% (see letter from insurance agents) depending on what riders the Town opts into. In addition, Town Highway employees have a high wage scale than Village employees of the same classification. Presumably, a Village employee transferred to the Town would therefore cost more in wages.

Color Coding

Efficiencies

Special District

Elimination of Service

Fiscal Analysis XVII – Summary

Color Coding
Efficiencies
Special District
Elimination of Service

Summary of Changes			
	Scenarios		
	One	Two	Three
Costs Moved to Special District	\$ 414,973	\$ 806,723	\$ 785,074
Costs Moved to New Fire (Protection) District	\$ 526,182	\$ 526,182	\$ 526,182
Elimination of Services	\$ 534,064	\$ 129,384	\$ -
Efficiency Gain	\$ 366,837	\$ 228,052	\$ 70,559
Total Changes to New Town Budget	\$ 1,842,055	\$ 1,690,340	\$ 1,381,814
Of Which, the "Highway Fund"	\$ 151,577	\$ 96,383	\$ -
Of Which, the "General Fund"	\$ 1,690,478	\$ 1,593,957	\$ 1,381,814
Village Costs Shifted to Town + Increases	\$ 868,741	\$ 1,020,457	\$ 1,328,983
Total Adjusted Village Budget	\$ 2,710,797	\$ 2,710,797	\$ 2,710,797

Note: these figures exclude costs already moved to sewer, water and some adjustments.

Summary of Tax Changes

Summary of Changes - Owner of a House Assessed at \$100,000							
	With AIM			Without AIM			
	Current	One	Two	Three	One	Two	Three
Current Village Resident							
Village/Town tax	\$717	\$257	\$456	\$512	\$354	\$552	\$609
Water Fee	\$164	\$167	\$182	\$198	\$167	\$182	\$198
Sewer Fee	<u>\$254</u>	<u>\$311</u>	<u>\$311</u>	<u>\$311</u>	<u>\$311</u>	<u>\$311</u>	<u>\$311</u>
Total	\$1,135	\$734	\$948	\$1,021	\$831	\$1,045	\$1,118
Change	-\$401	-\$187	-\$114	-\$304	-\$90	-\$18	
Current TOV Resident not a Water/Sewer User							
Village/Town tax	\$391	\$257	\$267	\$341	\$354	\$363	\$438
Change	-\$134	-\$124	-\$50	-\$37	-\$27	\$47	
Current TOV Resident who is a Water User*							
Village/Town tax	\$391	\$257	\$267	\$341	\$354	\$363	\$438
Water Fee	\$266	\$270	\$295	\$321	\$270	\$295	\$321
Sewer Fee	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	\$657	\$527	\$562	\$662	\$624	\$659	\$758
Change	-\$130	-\$95	\$5	-\$33	\$2	\$102	
Current TOV Resident who is both a Water & Sewer User**							
Village/Town tax	\$391	\$257	\$267	\$341	\$354	\$363	\$438
Water Fee	\$266	\$270	\$295	\$321	\$270	\$295	\$321
Sewer Fee	<u>\$378</u>	<u>\$462</u>	<u>\$462</u>	<u>\$462</u>	<u>\$462</u>	<u>\$462</u>	<u>\$462</u>
Total	\$1,035	\$990	\$1,024	\$1,124	\$1,086	\$1,121	\$1,221
Change	-\$45	-\$10	\$89	\$52	\$86	\$186	

*There are 234 units in the Town of Corinth (outside the Village) that have water services but no sewer.

**There 22 units in the Town of Corinth (outside the Village) that have both water and sewer.

An additional 117 water units are in the Town of Luzerne and are not considered here.

Dissolution/Shared Services Feasibility Study "Fiscal Analysis" Part II May 6, 2010

Town and Village of Corinth, NY
Prepared by the Center for Governmental Research, Inc.

CGR *Inform & Empower*

This presentation was prepared with funds provided by the New York State Department of State under the Local Government Efficiency Grant program.

Fiscal Analysis I – Major Service Categories: Village Board

Village Board	
BOARD OF TRUSTEES	
PERSONAL SERVICES	\$ 20,500.00
CONTRACTUAL EXP.	\$ 11,500.00
SS & Med	\$ 1,537.50
MAYOR	
PERSONAL SERVICES	\$ 12,360.00
CONTRACTUAL EXP.	\$ 1,000.00
SS & Med	\$ 927.00
Total - Village Board	\$ 47,824.50

Color Coding	
Efficiencies	
Special District	
Elimination of Service	

	Scenarios		
	One	Two	Three
\$ 47,824.50	\$ 47,824.50	\$ 47,824.50	\$ 47,824.50
\$ 47,824.50	\$ 47,824.50	\$ 47,824.50	\$ 47,824.50

Descriptions of Scenarios

- One - 100% savings
- Two - 100% savings
- Three - 100% savings

Consensus/Modifications

Committee and Town Board agree with #3

CGR *Inform & Empower*

Fiscal Analysis II – Clerk/Treasurer

Clerk/Treasurer Functions	Scenarios		
	One	Two	Three
PERSONAL SERVICES	\$ 63,235.00		
Est Emp Benefits & WC	\$ 35,079.61	\$ 48,457.43	\$ 24,747.50
Total - Clerk/Treasurer	\$ 98,314.61	\$ 48,457.43	\$ 24,747.50

Descriptions of Scenarios

One - Eliminate Village Dept Clerk (\$25,250) and Village PT Acct Clerk (\$9,200) plus associated emp benefits. Transfer Village clerk to Town.
 Two - Eliminate Village PT Acct Clerk (\$9,200) and reduce Town PT Clerk(s) by \$10,000. Village Clerk and Dept Clerk transfer to Town.
 Three - Eliminate PT Acct Clerk. Village Clerk and Dep Clerk transfer to Town. No reduction at Town.

Consensus/Modifications

Additional scenario to be added as a modification that would be for the Town Clerk to add half-time FTE and minor amount for computer software. Efficiency would be approximately \$70,000

Color Coding

Efficiencies
Special District
Elimination of Service

Fiscal Analysis III – Other General Government

Other General Government	Scenarios		
	One	Two	Three
INDEPENDENT AUDITING	\$ 5,200.00		
ATTORNEY	\$ 41,000.00		
ELECTIONS	\$ 500.00		
VILLAGE HALL			
JANITORIAL	\$ 1,040.00		
Est Emp Benefits & WC	\$ 576.94		
CONTRACTUAL EXP.	\$ 25,900.00		
CENTRAL DATA PROC.			
EQUIPMENT	\$ 500.00		
CONTRACTUAL EXP.	\$ 5,400.00		
UNALLOCATED INS.	\$ 117,000.00		
Less Worker's Comp - Duplicate	\$ (20,000.00)		
Less Worker's Comp - Moved to	\$ (32,000.00)		
Less Fire Dept Accident Insuran	\$ (2,863.00)		
MUN. ASSOC. DUES	\$ 2,500.00		
OTHER GEN. GOV. SUPP.	\$ 14,200.00		
CONTINGENCY	\$ 40,000.00		
Less Unused Contingency	\$ (20,000.00)		
PUBLIC SAFETY ADMIN.	\$ 200.00	\$ 90,430.64	\$ 74,216.94
Total - Other General Govern	\$ 179,153.94	\$ 90,430.64	\$ 46,700.00

Color Coding

Efficiencies
Special District
Elimination of Service

Descriptions of Scenarios

All scenarios include 100% savings in Independent Auditing, Elections, Mun. Assoc, Dues, Other Gen Gov Support, Contingency, Pub Saf Admin.
 One - 20% reduction in attorney. Sell Village Hall, 100% reduction in cost. No central data processing. Insurance cost goes down 10%.
 Two - 15% reduction in attorney. Sell Village Hall, \$5,000 in general items transfer to Town. 50% central data processing. Insurance remains flat.
 Three - 10% reduction in attorney. Village Hall transferred to Town. Keep all central data proc. Insurance remains flat.

Consensus/Modifications

Committee and Town Board agreed on Scenario Three due to inability to price Village Hall purchase.

Fiscal Analysis IV – Crossing Guard

Crossing Guard	Scenarios		
	One	Two	Three
PERSONAL SERVICES	\$ 16,780.00		
SS & Med	\$ 1,258.50	\$ 18,038.50	\$ -
Total - Crossing Guard	\$ 18,038.50	\$ -	\$ 18,038.50
<u>Descriptions of Scenarios</u>	\$ 18,038.50	\$ 18,038.50	\$ 18,038.50
One - Eliminate			
Two - Eliminate			
Three - Special District			

Consensus/Modifications

Committee and Town Board would add another scenario where responsibility would transfer to the Town (unless law changes to allow school district to pay for whole or part of this)

Color Coding

Efficiencies
Special District
Elimination of Service

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Fiscal Analysis V – Sheriff

Sheriff	Scenarios		
	One	Two	Three
CONTRACTUAL	\$ 301,500.00		
Total - Sheriff	\$ 301,500.00	\$ 90,450.00	\$ -
<u>Descriptions of Scenarios</u>	\$ -	\$ 211,050.00	\$ 301,500.00
One - Eliminate contract.	\$ 301,500.00	\$ 301,500.00	\$ 301,500.00
Two - Reduce service 30% through negotiation with County, cost transfers to special district.			
Three - Special District			

Color Coding

Efficiencies
Special District
Elimination of Service

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Fiscal Analysis VI – Fire Department

FIRE DEPARTMENT		Scenarios		
PERSONAL SERVICES	\$ 2,300.00	One	Two	Three
Est Emp Benefits & WC	\$ 1,275.92	\$526,181.92	\$526,181.92	\$526,181.92
EQUIPMENT	\$ 70,131.00			
CONTRACTUAL	\$ 180,250.00			
Reserves	\$ 100,000.00			
Fire Hall Debt Service	\$ 139,362.00			
Fire Dept Accident Insurance	\$ 2,863.00			
LOCAL PENSION FUND FIRE	\$ 30,000.00			
Total - Fire Department	\$ 526,181.92	\$526,181.92	\$526,181.92	\$526,181.92

Color Coding

- Efficiencies
- Special District
- Elimination of Service

Descriptions of Scenarios

One - a new Fire District is created and expanded across the Town or Fire Protection District expands to cover Village - COST SHIFT
 Two - a new Fire District is created in the Village. Existing TOV Fire Protection District continues. COST SHIFT
 Three - New Fire Protection District for Village. TOV continues existing Fire Protection District. No shift.

Consensus/Modifications

Committee wants Scenario One and Town Board wants Scenario Three

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Fiscal Analysis VII – Building Department

Building Department		Scenarios		
PERSONAL SERVICES	\$ 16,011.00	One	Two	Three
SS & Med	\$ 1,200.83	\$ 19,211.83	\$ 9,211.83	\$ -
CONTRACTUAL	\$ 2,000.00			
Total - Building Department	\$ 19,211.83	\$ 19,211.83	\$ 9,211.83	\$ -

Color Coding

- Efficiencies
- Special District
- Elimination of Service

Descriptions of Scenarios

One - Town's department picks up services, no additional cost.
 Two - Town's department picks up services with some additional cost (\$10,000).
 Three - Village's bldg dept employee transfers to Town.

Consensus/Modifications

Committee and Town Board agreed on scenario three

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Fiscal Analysis VIII – Highway Dept.

Highways		Scenarios		
MAINT OF ROADS		One	Two	Three
PERSONAL SERVICES	\$ 254,134.00			
Est Emp Benefits & WC	\$ 140,980.80			
EQUIPMENT				
CONTRACTUAL	\$ 97,750.00			
GARAGE	\$ 37,300.00			
SNOW REMOVAL				
PERSONAL SERVICES	\$ 97,336.00			
Est Emp Benefits & WC	\$ 53,997.13			
Less Sidewalks Snow Rem	\$ (10,000.00)			
EQUIPMENT				
CONTRACTUAL	\$ 98,000.00			
Reserves for DPW and Lemont	\$ 70,000.00	\$ 133,577.03	\$ 78,383.41	\$ -
Total - Highways	\$ 839,497.93	\$ 133,577.03	\$ 78,383.41	\$ -

Descriptions of Scenarios

All scenarios assume that both Supt and Dep Supt become full time employees of new Water/Sewer Districts. Salary move of \$33,761 + emp ben.
 One - Above + Eliminate one FT employee (\$35,500 plus emp ben), half of PT labor (\$9,250) and half of overtime (\$16,643.50)
 Two - Above + Eliminate half of PT labor (\$9,250) and half of overtime (\$16,643.50).
 Three - Above + Town must hire staff to replace labor of Supt and Dept Supt (\$50,601.02).

Consensus/Modifications

Committee agreed to scenario three but Town Board needed to do more thinking about this -- possibility of moving sewer and water into Town Hwy Department?

Color Coding

Efficiencies
Special District
Elimination of Service

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Fiscal Analysis IX – Street Lighting

STREET LIGHTING		Scenarios		
		One	Two	Three
CONTRACTUAL	\$ 45,800.00	\$ 45,800.00	\$ 45,800.00	\$ -
Total - Street Lighting	\$ 45,800.00	\$ 45,800.00	\$ 45,800.00	\$ -

Descriptions of Scenarios

One - Special District
 Two - Special District
 Three - Lighting becomes Townwide charge. COST SHIFT

Color Coding

Efficiencies
Special District
Elimination of Service

CGR Inform & Empower

Fiscal Analysis X – Sidewalks

SIDEWALKS		Scenarios		
		One	Two	Three
CONTRACTUAL	\$ 8,000.00	\$ -	\$ 18,000.00	\$ -
Sidewalks Snow Removal Est.	\$ 10,000.00	\$ 18,000.00	\$ -	\$ -
Total - Sidewalks	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -

Descriptions of Scenarios

One - Eliminate
 Two - Special District
 Three - Sidewalks become Townwide charge. COST SHIFT

Consensus/Modifications

Committee and Town Board agreed that it should be a Town responsibility (scenario Three)

Color Coding

Efficiencies
Special District
Elimination of Service

11

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Fiscal Analysis XI – Misc. Community Services

Misc Community Services

PARKS/BEACH	
PERSONAL SERVICES	\$ 7,500.00
SS & Med	\$ 562.50
EQUIPMENT	
CONTRACTUAL	\$ 11,275.00
YOUTH	
PERSONAL SERVICES	\$ 13,735.00
SS & Med	\$ 1,030.13
CONTRACTUAL	\$ 3,100.00
BEAUTIFICATION COMM.	\$ 2,400.00
SHADE TREE	\$ 2,500.00
HOME & COMM. SERVICE	\$ 5,000.00
Total - Misc Community Servi	\$ 47,102.63

Color Coding

Efficiencies
Special District
Elimination of Service

	Scenarios		
	One	Two	Three
	\$ 19,337.50	\$ 19,337.50	\$ -
	\$ 27,765.13	\$ 17,865.13	\$ -
	\$ 47,102.63	\$ 37,202.63	\$ -

Descriptions of Scenarios

One - Parks & Beach become Special District charge. Eliminate other services.
 Two - Parks & Beach becomes a Special District charge, Youth transfers to Town, rest is eliminated.
 Three - Town assumes all functions. COST SHIFT.

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Fiscal Analysis XII – Planning/Zoning Boards

Planning And Zoning Boards		Scenarios		
		One	Two	Three
PLANNING BOARD	\$ 12,430.00			
ZONING BOARD				
PERSONAL SERVICES	\$ 3,280.00			
SS & Med	\$ 246.00			
CONTRACTUAL	\$ 11,380.00			
Total - Planning and Zoning	\$ 27,336.00	\$ 27,336.00	\$ 13,668.00	\$ 6,834.00

Descriptions of Scenarios

- One - absorbed by the Town at no additional cost.
- Two - absorbed by the Town at 25% of current cost.
- Three - absorbed by the Town at 50% of current cost.

Color Coding

Efficiencies
Special District
Elimination of Service

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Fiscal Analysis XIII – Garbage

Garbage		Scenarios		
		One	Two	Three
CONTRACTUAL	\$ 162,700.00	\$ -	\$ 162,700.00	\$ 162,700.00
Total - Garbage	\$ 162,700.00	\$ 162,700.00	\$ -	\$ -

Descriptions of Scenarios

- One - Eliminate service or charge fee.
- Two - Special District.
- Three - Special District.

Color Coding

Efficiencies
Special District
Elimination of Service

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Fiscal Analysis XIV – Retiree Benefits

Retiree Benefits		Scenarios		
		One	Two	Three
Retiree Benefits	\$ 47,000.00	\$ 47,000.00	\$ 47,000.00	\$ -
Total - Retiree Benefits	\$ 47,000.00	\$ 47,000.00	\$ 47,000.00	\$ -

Descriptions of Scenarios

One - Special District.

Two - Special District.

Three - Town assumes cost. COST SHIFT.

Color Coding

Efficiencies
Special District
Elimination of Service

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Fiscal Analysis XV – Shared Services w/ Town

Shared Services with Town		Scenarios		
		One	Two	Three
PROGRAMS FOR AGING	\$ 6,400.00			
Less one-time expense	\$ (5,000.00)			
OTHER ECONOMIC DEV.	\$ 5,000.00			
LIBRARY	\$ 13,500.00			
CELEBRATIONS	\$ 10,400.00	\$ 6,060.00	\$ 3,030.00	\$ -
Total - Shared Services	\$ 30,300.00	\$ 6,060.00	\$ 3,030.00	\$ -

Descriptions of Scenarios

One - Cost assumed by Town, Town reduces services 20%. COST SHIFT.

Two - Cost assumed by Town, Town reduces services 10%. COST SHIFT.

Three - Town assumes cost. COST SHIFT.

Color Coding

Efficiencies
Special District
Elimination of Service

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Fiscal Analysis XVI – Changes to Employee Cost

Changes to Employee Cost		Scenarios		
		One	Two	Three
Scenario One	\$ -			
Scenario Two	\$ (20,000.00)	\$ -	\$ (20,000.00)	\$ (40,000.00)
Scenario Three	\$ (40,000.00)	\$ -	\$ (20,000.00)	\$ (40,000.00)

Descriptions of Scenarios

One - Employee transfers from Village to Town cause no increase in underlying cost (increases minus decreases = 0)

Two - Health care savings cancelled out. Town's wage scale increase causes \$20,000 additional costs.

Three - Net health care net increase of \$20,000 plus wage scale increase of \$20,000.

Employee costs: The Village has a more general health insurance coverage for its employees (ie. covers a larger portion of premiums) than the town. Therefore, transferring a Village employee to the Town would cost the Town less in premiums on a per-employee basis. However, we have been informed that if the Town crosses the 50-employee threshold, the Town's policy premiums could go up, possibly by as much as 20% (see letter from insurance agents) depending on what riders the Town opts into. In addition, Town Highway employees have a high wage scale than Village employees of the same classification. Presumably, a Village employee transferred to the Town would therefore cost more in wages.

Color Coding

Efficiencies
Special District
Elimination of Service

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Some Consensus Numbers??

Special Districts		
Sheriff	\$301,500.00	#3
Fire	\$526,181.92	#3
Lighting	\$45,800.00	#2
Garbage	\$162,700.00	#3
Debt Service	\$302,835.00	#3
	\$1,339,016.92	

Cost Shifts to Town		
Sidewalks	\$18,000.00	#3
Misc Community	\$47,102.63	#3
School Guard	\$18,038.50	new
Employee Costs	\$20,000.00	#2
Retiree Benefits	\$47,000.00	#3
Shared Services	\$30,300.00	#3
	\$180,441.13	

Efficiencies		
Village Board	\$47,824.50	#3
Clerk/Treasurer	\$70,000.00	new
Other Genl Govt	\$46,700.00	#3
Planning and ZBA	\$13,668.00	#2
	\$178,192.50	

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Fiscal Analysis XVII – Summary

	Scenarios			Consensus (as of May 3, 2010)
	One	Two	Three	Tentative Changes
	One	Two	Three	Tentative Changes
Costs Moved to Special District	\$ 414,973	\$ 806,723	\$ 785,074	\$ 806,723
Costs Moved to New Fire (Protection) District	\$ 526,182	\$ 526,182	\$ 526,182	\$ 526,182
Elimination of Services	\$ 534,064	\$ 129,384	\$ -	\$ -
Efficiency Gain	\$ 366,837	\$ 228,052	\$ 70,559	\$ 178,193
Total Changes to New Town Budget	\$ 1,842,055	\$ 1,690,340	\$ 1,381,814	\$ 1,511,097
Of Which, the "Highway Fund"	\$ 151,577	\$ 96,383	\$ -	\$ -
Of Which, the "General Fund"	\$ 1,690,478	\$ 1,593,957	\$ 1,381,814	\$ 1,511,097
Village Costs Shifted to Town + Increases	\$ 868,741	\$ 1,020,457	\$ 1,328,983	\$ 1,346,444
Total Adjusted Village Budget	\$ 2,710,797	\$ 2,710,797	\$ 2,710,797	\$ 2,857,541

Note: these figures exclude costs already moved to sewer, water and some adjustments.

Summary of Tax Changes I (AIM)

Summary of Town and Village Tax Rates Before and After Dissolution			
	Current	With AIM	Without AIM
Village tax	\$ 5.68	\$ -	\$ -
Town tax	\$ 1.49	\$ 0.79	\$ 1.76
Town Highway tax	\$ -	\$ 1.74	\$ 1.74
Town TOV tax (hwy.)	\$ 1.54	\$ -	\$ -
Fire (Protection) District #1 tax*, ***	\$ 0.87	\$ 0.87	\$ 0.87
Special District Tax Rates for Former Village Residents			
Fire (Protection) District #2 tax**, ***	\$ -	\$ -	\$ -
New Special District tax**	\$ -	\$ 2.59	\$ 2.59
Comparison of Current to Future Town and Village Rates			
Village Residents	\$ 7.17	\$ 5.12	\$ 6.09
TOV Residents	\$ 3.91	\$ 3.41	\$ 4.38

Summary of Tax Changes II (EPCOR)

Implication of Loss of EPCOR Payments	
EPCOR Payment (Current Fiscal Year)	\$ 730,275
Village Tax Base without EPCOR	\$ 122,920,385
Tax Rate Required to Replace EPCOR	\$ 5.94
Increase Property Tax on \$100,000 House	\$ 594

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Summary and Next Steps

- Finalize Committee Decisions about:
 - Scenarios
 - Recommendation to Village Board
 - Full dissolution
 - Shared services
 - No changes
 - If either full dissolution or shared services is recommended, steering committee could offer suggestions to the Village Board about structures going forward (special districts, priorities for the services, etc).

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Dissolution Feasibility Study | **Options Report**
Village of Corinth, NY

Joseph Stefko, Ph.D. | **Director of Public Finance**



This report was prepared with funds provided by the New York State Department of State under the Local Government Efficiency Grant Program (Contract #T-088803)

About CGR

- ▶ Founded in 1915, we've been at the forefront of local government efficiency for *ninety-five years*
- ▶ Independent 501(c)(3) non-profit organization staffed by 20 professionals with expertise in the fields of government management, economic/fiscal analysis, service delivery and community analysis
- ▶ Unmatched experience on issues of shared services and consolidation
 - ▶ Work spanning NY, NJ, OH, MA and ME
 - ▶ Nearly 40 communities in the past four years
 - ▶ Consolidation, dissolution and shared services

Overview | Study Background

- ▶ In 2009, officials in the Village and Town of Corinth initiated an effort to explore the potential benefits of sharing services and/or dissolving the Village (*i.e.* creating a single government town-wide)
- ▶ A Shared Service/Dissolution Feasibility Study Committee was created to establish the study process *and* oversee the actual analysis
 - ▶ Committee of twelve (12) Village and Town representatives

Overview | Study Goals

- ▶ According to the state LGE grant, this process had two primary goals
 - ▶ First, to *inform residents about the advantages and disadvantages of dissolution and shared services*
 - ▶ Second, to *provide a decision-making tool for Village residents to determine whether or not to dissolve the Village government*

Overview | Study Process

- ▶ This process has had two key phases
 - ▶ **#1** - Development of a “*What Exists*” report – the baseline municipal services and financial overview
 - ▶ **#2** – Development of an “*Options*” report – assessing the potential for efficiencies and/or cost savings that could be derived from dissolution and other alternatives to delivering Village services
- ▶ Public engagement
 - ▶ Twelve regular committee meetings (open to public)
 - ▶ Four public presentations and hearings
 - ▶ Website at www.cgr.org/corinth

Overview | Corinth today

- ▶ Town is 6,245 residents; Village is 2,377 of that total
- ▶ Town is 58.1 square miles; Village is 1.1 square miles
- ▶ Town and Village operate in a generally cooperative manner already (*e.g.* snow plowing, fire protection, water supply, etc.)



Overview | What's Next in the Process

- ▶ Review of final options report, and public feedback to Committee
 - ▶ Committee makes recommendation to Village Board
 - ▶ Village Board makes decision on whether to put to referendum
 - ▶ If put to referendum, voters decide fate of proposal(s)
- Tonight's meeting**
- Upcoming**

Options Analysis | Methodology

- ▶ CGR examined existing Village services and determined the financial implications (on the municipality *and* the taxpayers) of providing them in different ways
- ▶ We applied a “multi-lens” approach in order to convey the differential impacts of the options
 - ▶ *High Impact* – the highest potential cost savings, derived from service reductions, more aggressive operational efficiencies and/or the use of special districts
 - ▶ *Medium Impact* – the mid-range of potential cost savings, derived from less aggressive service reductions and/or more conservative operational efficiencies
 - ▶ *Low Impact* – the most conservative potential cost savings, derived from minimal reductions in services and staff

Options Analysis | Methodology

- ▶ Within each budget category (*e.g.* mayor, board, highways, sheriff, buildings, etc.) CGR reviewed potential impacts of options in the high/medium/low ranges
- ▶ The Committee made a “final selection” approach for each budget category, based upon its understanding of the function and its considered review of the differential impacts of each
- ▶ That collection of “final selections” made up a Village dissolution “scenario,” the impact of which could be projected for individual taxpayers in the community

Options Analysis | Cautionary Note

- ▶ There are unknowns in *any* dissolution/consolidation, and there are certainly unknowns in Corinth's case
 - ▶ EPCOR – Will dissolution impact the funding stream?
 - ▶ State AIM – Will the state be positioned to pay the incentive?
- ▶ To the Committee's credit, it asked CGR to project the impacts of scenarios both *with* and *without* AIM money; it also asked that we include a section explaining what the loss of EPCOR funding would mean to a dissolved Corinth

Options Analysis | The Unknowns

- ▶ AIM incentive
 - ▶ NYS provides incentives to municipalities to consolidate, and in Corinth, that would equate to an increase in annual aid by 15% of the combined tax levy, or approximately \$401,000/year
 - ▶ What if the state's fiscal challenges preclude this aid?
- ▶ EPCOR funding
 - ▶ Under EPCOR's agreement with the Village, it pays a PILOT on June 30th of each year, and is expected to pay a total of \$2.5 million over the remaining four years of the deal
 - ▶ What if the dissolution of the Village results in a nullification of the PILOT agreement?

Options Analysis | The Committee's Final Model

- ▶ Village Board
 - ▶ \$47k savings
- ▶ Clerk Treasurer
 - ▶ Some staff reduction/restructuring of positions, \$78k savings
- ▶ General Government
 - ▶ Reduced attorney costs, sell Village Hall, etc., \$100k savings
- ▶ Crossing Guards
 - ▶ Shift cost to town-wide service, no net savings
- ▶ Sheriff
 - ▶ Provide through special district, no net savings

Options Analysis | The Committee's Final Model

- ▶ Fire Department
 - ▶ Create fire district/keep coverage area same, no net savings
- ▶ Building Department
 - ▶ Transfer Village staff to the Town, no net savings
- ▶ Highways
 - ▶ Transfer Village staff to the Town, no net savings
- ▶ Street Lighting
 - ▶ Create special district for former Village, no net savings
- ▶ Sidewalks
 - ▶ Sidewalk repair is special district, but snow removal is town-wide change, no net savings

Options Analysis | The Committee's Final Model

- ▶ Miscellaneous Community Services
 - ▶ Shift to town-wide function, no net savings
- ▶ Planning and Zoning
 - ▶ Absorbed by Town at 75% current cost, \$7k savings
- ▶ Garbage
 - ▶ Create special district for former Village, no net savings
- ▶ Retiree Benefits
 - ▶ Shift to town-wide cost, no net savings
- ▶ Shared Services
 - ▶ Automatically merged, no net savings

Options Analysis | The Committee's Final Model

- ▶ Debt Service
 - ▶ Create special district for former Village, no net savings
- ▶ Miscellaneous Employee Costs
 - ▶ Shift to town-wide cost, no net savings

Options Analysis | Impacts of Final Model

- ▶ At present, the owner of a house in the Village of Corinth that's assessed at \$100,000 pays the following tax amounts:
 - ▶ \$717/year in combined Town/Village taxes
 - ▶ \$164/year in water fees
 - ▶ \$254/year in sewer fees

\$1,135 in total

- ▶ What would a dissolution mean to that property owner?

Options Analysis | Impacts of Final Model

Summary of Changes - Owner of a House Assessed at \$100,000

	Final Selection		
	Current	w/o AIM	w/AIM
Current Village Resident			
Village/Town tax	\$717	\$513	\$416
Water Fee	\$164	\$167	\$167
Sewer Fee	<u>\$254</u>	<u>\$311</u>	<u>\$311</u>
Total	\$1,135	\$990	\$893
	Change →	(\$145)	(\$242)
		13% <i>reduction</i>	21% <i>reduction</i>

Options Analysis | Impacts of Final Model

Summary of Changes - Owner of a House Assessed at \$100,000

	Final Selection		
	Current	w/o AIM	w/AIM
Current TOV Resident not a Water/Sewer User			
Village/Town tax	\$391	\$439	\$342
Change →		\$48	(\$48)
Current TOV Resident who is a Water User*			
Village/Town tax	\$391	\$439	\$342
Water Fee	\$266	\$270	\$270
Sewer Fee	\$0	\$0	\$0
Total	\$657	\$709	\$612
Change →		\$52	(\$44)
Current TOV Resident who is both a Water & Sewer User**			
Village/Town tax	\$391	\$439	\$342
Water Fee	\$266	\$270	\$270
Sewer Fee	\$378	\$462	\$462
Total	\$1,035	\$1,172	\$1,075
Change →		\$137	\$40

← 12% increase to 12% decrease

← 8% increase to 7% decrease

← 13% increase to 4% increase

Options Analysis | What about EPCOR?

- ▶ The preceding analysis assumes *no* change in existing revenues, including EPCOR; that is, the agreement would continue to be funded through a special district arrangement to the former Village (for special services, existing debt, etc.)
- ▶ But what would happen if the EPCOR agreement was lost due to dissolution?
 - ▶ Residents of the former Village (*i.e.* the special district) would have to make up the lost revenue

Options Analysis | Impact without EPCOR

Summary of Changes - Owner of a House Assessed at \$100,000

	Final Selection		
	Current	w/o AIM	w/AIM
Current Village Resident			
Village/Town tax	\$717	\$513	\$416
Water Fee	\$164	\$167	\$167
Sewer Fee	\$254	\$311	\$311
Subtotal	\$1,135	\$990	\$893
	Change →	(\$145)	(\$242)
Impact of Loss EPCOR revenue		\$594	\$594
	Change →	\$449	\$352

39%
increase

31%
increase