

VILLAGE OF PERRYSBURG

Village of Perrysburg Dissolution Feasibility Study

Final Report on Dissolution and Alternatives to
Dissolution for the Village of Perrysburg

Prepared by the Dissolution Study Committee
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EXECUTIVE SUMMARY

The Village of Perrysburg was originally settled in 1818 but was not incorporated until 1916. The primary factor that encouraged incorporation was the desire for water and sewer services. Since its founding the Village has maintained a fairly consistent population of 400 people. However, the population is down nearly 6% over the last two decades with the 2008 U.S. Census population estimate reporting the Village population at 380.

The Town of Perrysburg has a much larger land area of approximately 28.5 square miles. Similar to the Village, the Town Outside of the Village (TOV) has experienced a more noticeable 11.8% decrease in population. Overall, the Town of Perrysburg (including the Village) has seen population decline from 1,838 to 1,645 between 1990 and 2008.

Confronting the challenge of declining population and business disinvestment, residents in the Village have been discussing the merits of sharing services or possibly dissolving the Village in order to make their local government more efficient and lower local property taxes. Spurred by this underlying sentiment and media reports regarding the benefits of downsizing local governments, residents in the community developed a petition to dissolve the Village. The petition would have forced the Village Board to study dissolving the Village and put a referendum for dissolving the Village on the ballot in the next general election.

The petition was ultimately ruled legally invalid thus not binding the Board to the dissolution process articulated in Village Law Article 19. However, the Village Board determined that it was the will of the people to formally pursue the idea. In early 2009 the Board decided to officially launch a feasibility study focusing on shared services and consolidation opportunities, up to and including a plan for dissolution of the Village. By mid-summer the Board had appointed a Dissolution Study Committee in accordance with NYS Village Law Article 19, Section 1901. The Committee was charged with presenting a report outlining shared service alternatives, consolidation opportunities, and a formal dissolution plan. The intent of the Board was to have a report delivered in time for them to consider the merits of putting a dissolution proposition on the ballot at the March 2010 general election.

This report details the alternatives and provides a framework for transitioning the Village of Perrysburg to the Town of Perrysburg in the form of a dissolution plan. The report is broken down into five sections:

- **Section 1 provides background on the study and an overview of the survey results;**
- **Section 2 provides an overview of the current operations of the Village;**
- **Section 3 provides shared service and consolidation opportunities;**
- **Section 4 provides a dissolution feasibility overview;**
- **Section 5 provides a detailed dissolution plan.**

The report represents more than 4 months of intensive study, several public meetings and countless hours of discussions involving Committee members, local government officials from the Village of Perrysburg, the Town of Perrysburg, Cattaraugus County, various New York State

Agencies and the consulting team led by the Center for Governmental Research, Inc. The study was funded by a Local Government Efficiency grant from the New York Department of State.

Critical Activities & Findings

To accomplish its charge the Dissolution Committee completed a baseline analysis of current operations to determine the services, personnel, debt and assets in use by the Village and Town. Based upon the current operations, the Committee then analyzed shared service and consolidation opportunities available to the Village and Town. The final step in the process was to conduct a formal analysis of dissolution of the Village which yielded a dissolution plan.

The primary opportunities for shared services have largely been implemented either through formal, or in many cases through informal service sharing arrangements. Even though shared service opportunities were limited, the Committee identified two possible consolidation opportunities. One opportunity involved merging the Village Transportation Department with the Town Highway Department. The second involved transitioning the sewer operation to the Town such that the Town would be responsible for both the water and sewer systems. Neither of these opportunities yields significant cost savings. However, each opportunity represents a further step towards stream lining local government.

Using information learned from the study of shared service and consolidation opportunities combined with a more thorough analysis of budget and service impacts, the framework for dissolution was developed. An overview of the dissolution plan is summarized below. Detailed findings are included in the report.

General Government Services – All executive and legislative functions of Village government would be eliminated. General Fund administrative services provided by the Village Hall would be provided by the Town with no additional staff at the Town Hall. Services such as water and sewer billing would be done through part-time administrative support currently provided through the Water and Sewer Funds.

Fire and EMS Services –The current Town fire protection district boundaries will be expanded to include the entire Town (including the current Village). All three existing fire companies (Versailles, Gowanda and Perrysburg #1) will continue to serve the same areas in the Town and Village that they currently serve using the same equipment and buildings. Perrysburg #1 and Gowanda Ambulance will continue to provide EMS to the entire Town.

Public Works Services – All current services such as mowing, street maintenance services, sidewalk snow plowing, meter reading etc. will be provided by the Town of Perrysburg. Current Village personnel will be hired only on a seasonal basis.

Buildings and Other Assets – The ownership of all buildings and assets such as vehicles, equipment and property, will transfer to the Town of Perrysburg to be utilized as required to provide services.

Impact on Employees - The positions of Mayor and Village Trustee will be eliminated. The current Village Clerk/Treasurer will be retained in the Water and Sewer Funds (in the Town) for administrative support. The current Village Transportation personnel may be considered for seasonal positions within the Town.

Impact on Retirees – The Village does not have any outstanding obligations to retirees.

Local Laws and Ordinances – All local laws, ordinances and codes associated with the Village will remain enforceable by the Town of Perrysburg for a minimum period of two years, unless otherwise changed by the Town Board.

Revenue –New York State will offer a revenue incentive to consolidate.

Debt – One current bond will be paid off by the time dissolution takes effect. Water or sewer users will maintain responsibility for any current or future debt associated with the water or sewer system. Any new debt incurred due to the flood of 2009 will remain chargeable to former Village residents through the establishment of a debt district.

Financial Impacts of Dissolution

The dissolution plan projects total anticipated annual savings of \$141,500 between the two municipalities. This represents a per capita savings of \$372 per Village resident or \$86 per Town resident. In total, this value is approximately 10% of the combined Town and Village budgets.

Property tax savings for Village property owners will be realized upon implementation. The combined property tax rate (Village and Town bundled rate) for current Village taxpayers would decrease from \$14.74 per \$1,000 of assessed value to \$13.39 per \$1,000 of assessed value, or a reduction of 9%. However, when user charge changes are factored in, the overall projected tax bill savings for a Village dwelling with a market value of \$100,000 would be \$108.42 or 6.9%.

SECTION 1 - BACKGROUND AND SURVEY RESULTS

HISTORICAL CONTEXT

The Village of Perrysburg was originally settled in 1818 but was not incorporated until 1916. The primary factor that encouraged incorporation was the desire for water and sewer services. The Village encompasses approximately 1.0 square mile in the south-central portion of the Town of Perrysburg. Since its founding the Village has maintained a fairly consistent population of 400 people. However, the population is down nearly 6% over the last two decades with the 2008 U.S. Census population estimate reporting the Village population at 380. The population transition has been accompanied by a significant loss in private businesses due to the closing of the J.N. Adams Developmental Center. The declining population and shrinking tax base have prompted many in the community to consider the future sustainability of the Village and the services it provides.

The Town of Perrysburg has a much larger land area of approximately 28.5 square miles. Similar to the Village, the Town Outside of the Village (TOV) has experienced a more noticeable 11.8% decrease in population. Overall, the Town of Perrysburg (including the Village) has seen population decline from 1,838 to 1,645 between 1990 and 2008.

For many years residents in the Village have been discussing the merits of sharing services or possibly dissolving the Village in order to make their local government more efficient and lower local property taxes. Spurred by this underlying sentiment and media reports regarding the benefits of downsizing local governments, residents in the community developed a petition to dissolve the Village. The petition would have forced the Village Board to study dissolving the Village and put a referendum for dissolving the Village on the ballot in the next general election.

The petition was ultimately ruled legally invalid thus not binding the Board to the dissolution process articulated in Village Law Article 19. However, the Village Board determined that it was the will of the people to formally pursue the idea. In early 2009 the Board decided to officially launch a feasibility study focusing on shared services and consolidation opportunities, up to and including a plan for dissolution of the Village. By mid-summer the Board had appointed a Dissolution Study Committee in accordance with NYS Village Law Article 19, Section 1901. The Committee was charged with presenting a report outlining shared service alternatives, consolidation opportunities, and a formal dissolution plan. The intent of the Board was to have a report delivered in time for them to consider the merits of putting a dissolution proposition on the ballot at the March 2010 general election.

The Dissolution Study Committee conducted research and hearings from late summer through the fall of 2009. They gathered information needed to examine shared service and/or consolidation alternatives, and to develop a dissolution plan that could be used as part of the public referendum process should the Village Board decide to put the matter to public vote. The Committee was assisted in developing the Plan by the Center for Governmental Research, Inc. (CGR), a non-profit consulting group from Rochester, New York. Funding assistance was

provided by New York State through a Local Government Efficiency grant awarded to the Village in 2009. The Committee has developed this report after extensive discussion with the service providers identified in the Plan, namely, the Town of Perrysburg and the Village of Perrysburg.

The opportunities in this report offer cost effective strategies to provide desired services within the area currently served by the Village government, should voters elect to dissolve the Village. In contrast, should the Board decide not to pursue a referendum, or if voters decide not to pass a referendum, the report also details some alternatives to dissolution that could be implemented to improve efficiency and promote some limited cost savings. Every opportunity must be analyzed for both cost savings impact and potential efficiencies that would enhance either service provision or long-term sustainability of the desired service.

SURVEY RESULTS

The Village of Perrysburg Dissolution Study Committee commissioned a survey to encourage community participation during the process of the feasibility study. 197 surveys were mailed to Village homeowners in early October, 2009. The survey asked a series of questions about resident's views on the cost and quality of Village services. In total, 63 surveys were completed yielding a 32% response rate. Since the mailing list was neither randomized nor comprehensive of the entire Village, the results of the survey cannot be interpreted as being representative of the views of all Village residents. The primary purpose of the survey was to encourage participation in the process and help the committee understand community concerns. The results that follow are based upon the 63 returned surveys.

68% of survey respondents identified themselves as age 40 – 69 with 55% of all respondents actually over the age of 50. 24% of those responding to the survey had lived in the Village for less than 10 years, 37% had lived there between 11-30 years and 33% had lived in the Village for more than 30 years. 81% of all respondents were homeowners in the Village. As seen in Table 1 below, 60% of those responding to the survey were female while three people refused to answer the question.

Table 1: Survey Response by Gender

	#	%
Male	22	35%
Female	38	60%
Refused	3	5%
Total	63	100%

When survey respondents were questioned about their view on Town taxes, the results in Table 2 show that 51% of all respondents think their Town taxes are either very or somewhat reasonable. This compares to 35% that think they are somewhat or very unreasonable. It is interesting to note that respondents were more evenly split on the matter of Village taxes. 41% of them declared that Village taxes are very or somewhat reasonable, while 46% of the

respondents indicated they were somewhat or very unreasonable. Only 6% said they didn't know in regards to either question.

Table 2: Respondents View of Town & Village Taxes

	Town Taxes		Village Taxes	
	#	%	#	%
Very Reasonable	6	10%	13	21%
Somewhat Reasonable	26	41%	13	21%
Very/Somewhat Reasonable	32	51%	26	41%
Somewhat Unreasonable	10	16%	13	21%
Very Unreasonable	12	19%	16	25%
Very/Somewhat Unreasonable	22	35%	29	46%
Don't Know	4	6%	4	6%
Blank	5	8%	4	6%
Total	63	100%	63	100%

Another key finding of the survey was the general satisfaction of residents with the services provided by the Village. Each respondent was asked to rate their satisfaction on a scale of 1 – 10. Scores of 1 – 5 were generalized as dissatisfied, while scores of 6 – 10 were generalized as satisfied. 54% of Village residents scored their satisfaction level with Village government services in the 6 - 10 range. 46% scored Village services in the range of 1-5.

Table 3: Satisfaction with Government Services

Satisfaction	#	%
1	8	14%
2	2	3%
3	5	8%
4	4	7%
5	8	14%
Dissatisfied	27	46%
6	3	5%
7	4	7%
8	13	22%
9	6	10%
10	6	10%
Satisfied	32	54%
<i>Total</i>	<i>59</i>	<i>100%</i>

On the two most critical questions relevant to this feasibility study, consolidation and/or dissolution, Village residents' opinions appear quite favorable. 65% of Village respondents either strongly or somewhat support consolidation opportunities with the Town while according to Table 4 below, 59% of them either strongly or somewhat support dissolution of

the Village. In the case of dissolution, 24% of people surveyed answered that they did not have enough information to make an informed opinion on the matter.

Table 4: Opinion about Dissolution

Opinion on Dissolution	#	%
You strongly support the dissolution of the Village	30	48%
You somewhat support the dissolution of the Village	7	11%
Somewhat/Strongly Support Dissolution of the Village	37	59%
You somewhat oppose the dissolution of the Village	1	2%
You strongly oppose the dissolution of the Village	4	6%
Somewhat/Strongly Oppose Dissolution of the Village	5	8%
You have enough information but have not formed an opinion on this matter	1	2%
<i>You don't know enough information so you have not yet formed an opinion</i>	15	24%
This matter is of little interest to you	3	5%
No Answer	2	3%
Total	63	100%

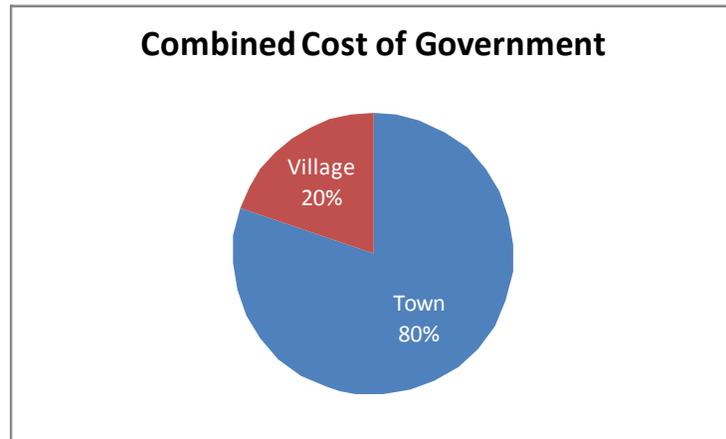
The Committee has produced a full report detailing all the results from the survey, including a confidential report of all the comments offered by each survey respondent. The report is available on the web at www.cgr.org/perrysburg and copies are also available at the Village Hall. The Committee has used the information from the survey and the associated comments to help inform the process and appreciates the time each survey respondent took to answer the survey and inform this process.

SECTION 2 – OVERVIEW OF CURRENT OPERATIONS

COST OF GOVERNMENT

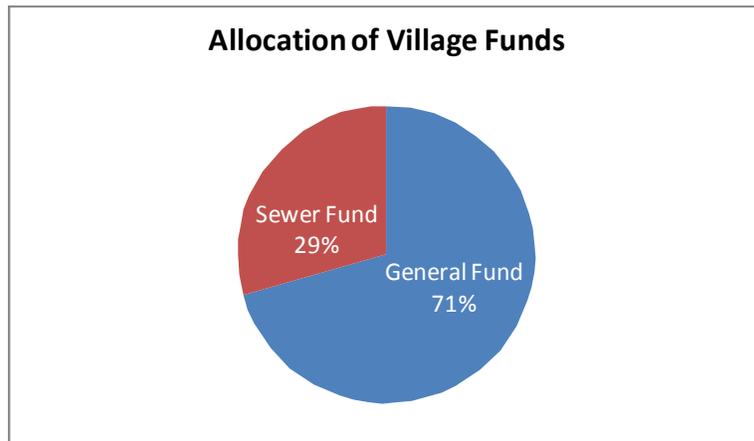
The cost for the Town and Village governments of Perrysburg was a combined \$1.38 million dollars for the fiscal years of 2009 and 2010 respectively. As per the chart below, 80% of the cost is associated with operating the Town government, while 20% of the cost is associated with the Village government. In actual dollars, the cost for the Town government was a combined \$1.11 Million while the Village was at \$.27 Million.

Chart 1: Allocation of Cost between Governments



Within the Village, costs are allocated between only two funds: General and Sewer. As seen in Chart 2 below, the allocation between these two funds is 71% to the General Fund while 29% of the cost is allocated to the Sewer Fund.

Chart 2: Village General Fund and Water Fund Allocations

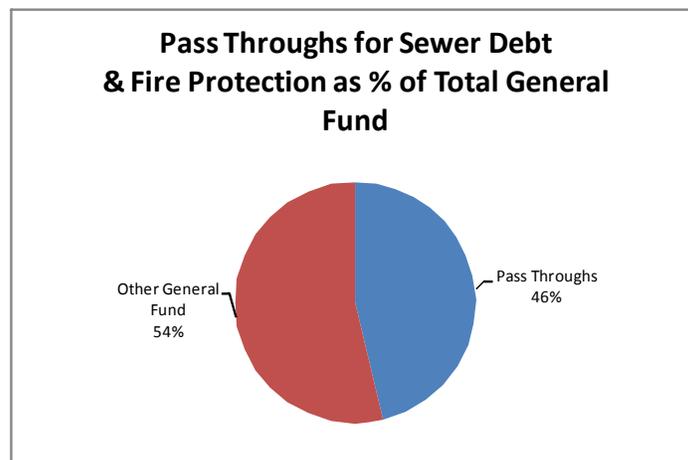


Revenue is generated through both user fees and other charges, as well as through local property taxes. The Village generated 20% of its revenue through local property taxes in 2009-

10 while the Town generated 52% of its revenue in the same manner. The communities also get a distribution from Cattaraugus County for sales tax proceeds. The Village receives roughly 11% of its combined budget from sales tax while the Town receives approximately 13%.

Within the Village General Fund are expenses that are passed through to other entities or funds thus inflating the Village General Fund. For instance, the Village serves as a pass-through for contracts related to the Perrysburg Volunteer Fire Company. In addition, some of the cost for the debt service associated with the Sewer Fund is also raised ad valorem¹ and is passed through to the Sewer Fund. As observed in Chart 3, 46% of the General Fund budget is simply money passing through to other services or other funds. The net effect is that the General Fund budget for 2009-10 was \$103,000.

Chart 3: Actual Budget vs. Pass-Through Items



LOCAL GOVERNMENT SERVICES IN THE GENERAL FUND

The Village provides a range of services to residents of the community. Services found in the Village General Fund and the percent of each² in the Village budget are listed below:

- ❖ Administration (30%)
- ❖ Transportation (26%)
- ❖ Public Safety & Health (18%)
- ❖ Debt Service (12%)
- ❖ Home & Community Service (9%)
- ❖ Employee Benefits (3%)
- ❖ Culture & Recreation (2%)

¹ Ad valorem is money raised via taxes – in this case local property tax.

² All percentages are based upon a \$103,000 General Fund budget.

As observed in the list above, the largest percentage of cost associated with operating the Village is related to administration. This includes personnel costs (salaries only) for running the Village (i.e. Mayor, Trustees, Village Clerk/Treasurer) as well as ancillary costs such as renting space from the Town to house the Village Hall, office expenses, election expenses, part time attorney and insurance expenses among other things. The Village Clerk/Treasurer also handles all water billing for the Water and Sewer Funds, but these expenses are captured in their respective funds.

The next largest expense is related to transportation. This department is responsible for lawn mowing, brush pickup, sidewalk snowplowing, water meter reading, some basic street maintenance and maintenance and upkeep of the water facility. Contained in this area of the budget are the costs for Village street lighting as well as a minimal cost for sidewalk maintenance and repair. There are three part time Laborers that work for the Transportation Department.

Public Safety and Health constitutes the next largest section on the budget. This section contains costs for fire protection, as well as animal control and building inspections. Fire protection services for the Village are provided by the Perrysburg Volunteer Fire Company #1, Inc. (PVFC). This company is separately incorporated and has its own board of directors. The Company provides fire and EMS coverage for the entire Village, a portion of the Town of Hanover and a portion of the Town of Perrysburg through three separately negotiated contracts. There are two other active fire companies servicing the remaining areas of the Town of Perrysburg: Versailles and Gowanda. Building inspections and animal control are both services provided by the Town of Perrysburg. The Town has hired one part time person to fill each position. The Village contributes to the cost for each position.

The largest portion of the Home and Community Service section of the budget relates to a garbage sticker program for Village residents. The Village contracts with Dave's Disposal to collect refuse from Village residents who place a sticker on their refuse when they put it to the curb. Each sticker costs \$1.00 and covers approximately a 15 gallon bag of garbage. According to the 2009-10 budget, the revenue raised by selling stickers offsets the cost of the contract for Dave's Disposal and the tipping fees for the land fill. Residents are paying less on average for the sticker program than for privately contracting with the same vendor. While the budget anticipates a breakeven impact, the last several years the sticker program has not paid for itself as sales have not kept pace with budgeted costs.

The Culture and Recreation section of the budget is made up of two small recreation expenses specific to the Town and Village. Employee Benefits is primarily the payroll costs associated with part time employees (i.e. Social Security, Workers Compensation and Medicare).

VILLAGE DEBT

In terms of cost impact, the fourth most expensive item in the Village General Fund is related to debt. The debt items include Sewer and Water Fund debt service that is contained in the General Fund. The Water Fund debt is a residual debt from prior to the transfer of the water

system to the Town. Those debt service payments are fully reimbursed by the Town of Perrysburg. A portion of the Sewer Fund debt is levied ad valorem through the General Fund and then transferred to the Sewer Fund. The following is a description of the debt associated with each fund.

- ❖ General Fund = \$11,495 as of December 2009
 - Truck associated with the Transportation Department
 - Debt matures in April, 2011
- ❖ Water Fund = \$47,000 as of December 2009
 - Water System Repair
 - Debt matures in October, 2023
 - Debt service is currently paid for by the Town as part of the agreement for transferring the water system to the Perrysburg Central Water District on the Town budget.
- ❖ Sewer Fund = \$190,190 as of December 2009
 - Built infrastructure for the sewer system
 - \$117,090 matures in September, 2014
 - \$73,100 matures in August, 2035

In addition to the existing debt associated with the Village, it is possible that new debt will be added due to the flood of 2009. Preliminary calculations indicate the Village may have to cover up to \$19,500 in excess of reserves and unrestricted fund balances. While it is possible that some of this could be covered through raising the Village tax, it is more likely that this amount would be converted to debt to avoid a sharp increase in local taxes in 2010-11. A final determination will be made prior to approving the 2010-11 Village budget.

PERSONNEL

In total, there are 8 part-time positions - not including the seasonal help - that are budgeted in the Village. As noted above, the Clerk/Treasurer position is split between the General Fund and the Sewer Fund. The Clerk/Treasurer also receives compensation under contract from the Town of Perrysburg to provide administrative support for the Town of Perrysburg Central Water District Fund. None of the positions are currently classified as civil service positions. There are no collective bargaining agreements in either the Village or the Town.

Village personnel are comprised in the following positions:

- ❖ 1 Part-time Mayor
- ❖ 2 Part-time Trustees
- ❖ 1 Part-time Clerk/Treasurer (approximately .2 FTE)
 - Also serves as the water and sewer billing clerk
- ❖ 3 Part-time Laborers (5-8 hours per week)

- 1 serves as Administrator/Superintendent
- ❖ 1 Part-time Sewer Superintendent
 - Also serves the Perrysburg Central Water District

SEWER FUND

The Sewer Fund operates independently of the General Fund. In 2009-10, the Sewer Fund budget was \$79,900 which was paid through user fees and from the transfer of money collected for debt service through the General Fund. On a quarterly basis, sewer users pay \$5.85 for each 1,000 gallons of water used. The General Fund transfer was developed as an accommodation for several State run facilities in the community that are tax exempt in order for them to avoid paying for debt service for the sewer system. The State contributed to the capital costs of the sewer system in a lump sum payment at the beginning of the project. Raising fees for all users would have unnecessarily burdened the facilities with paying for the investment in the system twice. Charging for debt service ad valorem allows only taxable properties that are sewer users to contribute to the debt service for the Sewer Fund. This approach allows the State run facilities to be held harmless for the debt service payments.

SECTION 3 – SHARED SERVICE AND CONSOLIDATION OPPORTUNITIES

SHARED SERVICE OPPORTUNITIES

Shared services represent an opportunity for two municipalities to partner together in an operation while each maintains responsibility for the function that is provided. Shared services attempts to pool resources and create partnerships, either formally or informally, to better utilize limited resources, minimize duplication of equipment and service, and still maintain a high quality of service.

The Committee thoroughly examined the current operations of both the Village and Town to determine what services are currently shared or could be shared. The process revealed that primarily due to budgetary constraints, the Village has already explored most of the cost saving and/or logical service sharing arrangements for the Village. Many of the arrangements are informal and have developed over time as needs have arisen.

- ❖ Animal control – Individual hired by the Town and used by the Village;
- ❖ Building inspection – Individual hired by the Town and used by the Village;
- ❖ The Town Highway Department provides all street snowplowing for the Village;
- ❖ The Village and Town share manpower and resources for street maintenance and highway improvements;
- ❖ The Town provides support as Registrar of Vital Statistics; and
- ❖ The Town Clerk provides support for the Village when people come to the Village window and the Village Clerk/Treasurer is not available (I.e. to sell garbage stickers).

Formal agreements have been developed in response to some shared service opportunities.

- ❖ The Town contracts with the Village for water billing;
- ❖ There is shared use of sewer personnel with the Central Water District – primarily for meter reading; and
- ❖ The Town contracts with the PVFC for fire protection in a portion of the Town.

There are some services that are not currently shared either formally or informally. The Committee reviewed each service to determine the impact of sharing the services.

- ❖ Refuse is not shared and cannot easily be shared without an increase in cost to Village residents. Town residents have private contracts for refuse removal. Eliminating the garbage sticker program in the Village would increase the annual expenditure for refuse removal by Village residents. Expanding the garbage sticker program town wide is not feasible with the current carrier and negotiated cost structure.
- ❖ Sidewalk plowing is only offered by the Village and thus there is no need to share that service. Town personnel could provide the service, but as long as there is a Village this does not represent a significant cost savings or a beneficial arrangement.

- ❖ Elections and street lighting are both costs unique to the Village and cannot be shared with the Town.
- ❖ The main Transportation facility for the Village is not large enough to house both the Town and Village operation. Neither is the Town facility large enough to house the equipment from both facilities. Thus, there is no possibility of sharing garages, unless a new facility was built. Building a new facility is cost prohibitive at this time.
- ❖ The Village offers a brush pickup service. The Village could utilize Town personnel and equipment to accomplish this service, but there would be little cost savings and marginal efficiencies gained in doing so.

Improving government effectiveness could spur the Village to consider non-cost saving shared service opportunities. Volunteers are becoming increasingly scarce and it is increasingly difficult to fill vacancies on boards that are required in the Village and Town. One non-cost saving opportunity is to merge all volunteer boards into unified boards serving both municipalities as applicable (E.g. one Planning or ZBA).

Based upon this review, the Committee determined that shared service opportunities are limited. Even if a few opportunities were explored in more detail, it is unlikely that any will result in cost savings for the community. While some efficiency may emerge, the most promising opportunities for improving government efficiency lie beyond the remaining opportunities for sharing services and involve eliminating administrative duplication between the Town and Village.

CONSOLIDATION OPPORTUNITIES

Consolidation of services represents one municipality ceding operation of a particular function to the other thus allowing one department to provide service to both municipalities. In a formal consolidation of services, usually the municipality that is better resourced for the function will assume operation and expands their coverage area to include the consolidated entity.

The Committee examined the Village and Town to determine what operations were already fully consolidated. Similar to shared service arrangements, budgetary constraints have already forced the Village and Town to consider consolidating many operations. The list below includes some of those arrangements.

- ❖ Assessment – provided by the Town;
- ❖ The Town court services both the Village and Town; and
- ❖ Parks and playgrounds are all maintained by the Town and are open to the Village.

Some of the consolidated services exist through ongoing formal agreements.

- ❖ Shared use of Town Hall;

- ❖ Village Clerk/Treasurer works for the Central Water District providing administrative/billing support;
- ❖ Town of Perrysburg pays the Village for maintenance of water meters, hydrants, water lines, etc.; and
- ❖ Village of Gowanda provides sewer system maintenance (Pump and Collection systems).

Differing from shared services where most formal and informal arrangements have been implemented, the Committee did identify two other possible consolidation opportunities for the Village and Town. The two opportunities vary in their cost and tax saving impact, but each of them would promote some level of efficiency and possibly improve effectiveness for each of the services identified.

Merge Village Transportation Operations into the Town Highway Department

The Village could allow the Town Highway Department to conduct all operations currently done by the Village Transportation Department. The Town could accomplish this with no addition in personnel utilizing only existing full time staff and seasonal employees in the Town budget. Existing Village personnel could be utilized in the seasonal roles. While there are no guarantees that response times for work orders would be as short as when Village employees are engaged for projects, Town officials gave assurance that all work would be prioritized and accomplished with quality and care.

A transition of the Village Transportation operation would require some transfer of cost from the Village budget. The Committee has estimated that savings of \$5,300 could accrue by merging the operation. That would mean \$16,250 would transfer to the Town. Village tax payers would see their Village tax reduced by \$.68/\$1,000 by eliminating all \$21,550 from the Village budget. However, town wide highway taxes would increase by \$.29/\$1,000 from the addition of \$16,250 to the Town Highway Department budget. Overall, the net savings to Village residents would be \$.39/\$1,000.

The primary benefit of this opportunity is the efficiency of having one department handling the transportation requirements for the whole Town. Not only is there cost savings through some personnel cuts, there would be a consolidation of decision making at the Town Board and within the Town Highway Department. The Town already supports the Village Transportation service and would continue to provide quality service to Village residents.

The potential detriment to the opportunity is the perceived loss of access Village residents have to their local Village employees. While most major work is done by the Town, many smaller projects are done by the Village with sensitivity to response time and awareness of unique personal circumstances. Village residents may not want to lose this personal touch and access to the people doing the work.

Transfer the Sewer Operation to the Town

The water system that was owned and operated by the Village was recently transitioned to the Town forming the Perrysburg Central Water District. The transition allowed for the expansion of the service to some areas outside of the Village and brought the management of the operation under Town authority. In a similar fashion, the sewer system could be transitioned to Town management.

There would be no change in service as a result of the change in management. The same person that currently oversees the water department also oversees the operation of the sewer department. There are no plans to change the infrastructure or extend the capacity of the sewer system. The Town would have to establish a district of current sewer users and debt associated with the Sewer Fund would remain with current sewer system users.

Transitioning the management simply acknowledges that the Village does not need to operate a sewer system and the Town can handle the operation. While it is not necessary to realize this consolidation opportunity, it is none-the-less an opportunity. The idea recognizes that operating water and sewer systems are integrated to some extent and since the water department is now a Town operation, it is logical that the sewer operation could be pared with the water operation at the Town level. It is unlikely that rates would change, notwithstanding the experience of water users and the rate increases experienced when that operation transitioned to the Town.

SUMMARY OF CONSOLIDATION OPPORTUNITIES

Implementing the above consolidation opportunities will not yield substantial cost savings or help residents significantly reduce their local property taxes. The primary consideration for consolidating the above operations is the long-term sustainability of the Village. If residents foresee that the Village may not exist in the future, engaging the Town now to take over some key operations may allow the community to make a gradual transition towards life without the Village. Developing consolidation plans would allow the Village to have some input into the type and quality of service supplied in the new arrangement. If residents are opposed to dissolution in the short-term, gradually transitioning the community to dissolution can start with consolidating all services.

If transportation services and the sewer system are both transferred to the Town, the only significant services that remain in the Village are fire protection and the garbage sticker program. Fire protection is simply a contract with the independent fire company which can be developed by the Town or Village. If the fire contract was entered into by the Town, residents should consider whether the high cost of Village administration is justified by the remaining services provided by the Village; namely the garbage sticker program and some limited recreation services. If the answer is no, then dissolution becomes the only remaining opportunity for the community to consider.

SECTION 4 - DISSOLUTION FEASIBILITY OVERVIEW

BACKGROUND ON DISSOLUTION

New York State (NYS) Law mandates only two types of governmental units - town and county government. Villages and cities, which are created and governed by corporate charters, may choose to go out of existence. Typically, villages were created and incorporated because town residents desired additional services in the area of the village that the town was unable or unwilling to provide. NYS residents can form a village, which is the equivalent of a multi-purpose district, to tax and govern them even though they remain town residents. If the residents of a village determine that it is no longer necessary or desirable to continue to function as a village, then the village may be dissolved. At dissolution, the residents of the village revert to being residents of the town only, and the town becomes responsible for continuing the services of the former village. The procedures for dissolving a village are set forth in New York Village Law, Article 19³.

For a dissolution referendum to pass, it must be approved by a majority of the qualified voters of a village. The village shall then be dissolved as of the 31st day of December in the year following the year of the election.

Therefore, if Village of Perrysburg voters approve the plan for dissolution in the election to be held on March 16, 2010, the Village of Perrysburg shall dissolve as of December 31, 2011. If the referendum is defeated, the Village shall continue.⁴

The remainder of this document sets forth in detail a plan for dissolution for the Village of Perrysburg as developed and approved by the Dissolution Study Committee. This report will be presented by the Committee to the Village Board of Trustees on December 15, 2009. Since the Village Board of Trustees initiated this process⁵, they will determine whether to adopt the Plan, or proceed without dissolution but engage the alternative opportunities that have been identified in the previous section. If the Board decides to proceed with dissolution, the Plan included in this report would become the plan for dissolution that the registered voters in the Village would be voting on in March, 2010.

³ Article 19 can be referenced by going to www.cgr.org/perrysburg.

⁴ While current law says that no other proposition for dissolution can be submitted within two years of the date of the referendum, a new law takes effect on April 1, 2010 that supersedes current law. The new legislation will allow a proposition for dissolution to be put on the ballot again any time after April 1, 2010 regardless of whether dissolution is voted down. Under the new legislation, a petition to dissolve must be submitted to the Village board that includes ten percent of the eligible voters in the Village.

⁵ Since no petition for dissolution was delivered to the Village Board, it is not required to place a dissolution referendum on the ballot. The Village Board will determine, based upon the Dissolution Feasibility Study, what is in the best interests of the Village and whether to place a dissolution referendum on the ballot. In order to put the referendum on the ballot for March 16, 2010, the board will have to decide by the week of January 11, 2010.

Should the Village dissolve, State law clearly intends that the Plan be carried out by the elected leaders of the Town, to the best of their ability given the circumstances in existence at the time of the dissolution and going forward. This document only sets forth a dissolution **plan**. Without a binding MOU or IMA, the services and functions described in this document remain subject to final implementation by the Town at their discretion. While it is clearly the intent of State Dissolution Law that the Town implements a dissolution plan that is developed by the Village, there are no known legal precedents that bind the Town to implement a plan as developed. Therefore, subsequent to adoption of this plan by the Village Board of Trustees, the Town Board may, in the absence of signed MOUs or IMAs determine that certain elements of the plan should be modified in order to meet the best interests of the Town as a whole, within the requirements of local, state and federal law. State law governs much of what will occur if the Village is dissolved.

It is important to reiterate that the Village Board is not required to pursue dissolution through a public referendum. The Dissolution Study Committee has considered several alternatives to dissolution and the report contains each of the viable alternatives that were considered. Should the Board decide not to put dissolution up for referendum, there are still opportunities that could be pursued by the Village and Town in order to help improve efficiency.

POTENTIAL BENEFITS & DETRIMENTS TO DISSOLUTION

New York State encourages any dissolution plan to discuss in general the potential benefits and detriments of dissolution for the community. What follows is a listing of some benefits the Committee has determined should be considered as well as the possible downsides to dissolution that each member of the community should consider prior to making a decision in favor or against the idea.

POTENTIAL BENEFITS

The primary benefit that most Village residents seek is lower taxes. The Plan that is prescribed on these pages will lower Village property taxes by approximately 7%.

In addition to tax relief, dissolution of the Village eliminates one full layer of government. Thus, there would be one board overseeing all decisions for the entire town. The Town Supervisor would be the chief elected official responsible for the proper oversight and governance of all town residents. This consolidation of power into one governing structure can produce efficiencies in management and decision making that may enhance the Town's ability to utilize resources more effectively.

Another possible benefit for the community is the unifying act of eliminating an invisible boundary that divides the community. Residents in the Village often do not relate to being members of the Town, and Town residents often view the Village as entirely separate from the rest of the Town. In point of fact, all Village residents are Town residents and all the services that are provided by the Village can be maintained by the Town under the guidelines of New York State Law. Eliminating the boundary may serve to engage more Village residents in the

affairs of the Town and may promote unity for the other objectives of economic and community development.

The Village and the Town share the same name. Losing corporate status as a Village does not mean that the Village would have to lose its identity. Perrysburg would continue to have a geographic and historical identity in western NY. If desired, the community could put up signs that say "Welcome to Perrysburg". The primary thing that would be lost upon dissolution of the Village is the government structure and the related costs as described in this report.

A final benefit to consider is the act of reducing the number of volunteers necessary to fill required boards in each layer of government. Increasingly, it is more difficult to fill vacant positions on volunteer boards as people are busier and volunteerism is not as high a priority. Needing to fill positions on one zoning board of appeals as opposed to two may help to encourage the most qualified to fill those positions. It will also deepen the pool of people available in the future so that new blood is brought into each board thus supplying new energy and thought into the oversight and service provided by each.

POTENTIAL DETRIMENTS

If the Village dissolves, it would no longer be a separate corporate entity. For some, this loss of identity as a Village is significant. The Village has been in existence for over 90 years and losing this status represents a significant change to the culture of the community. While the history will never be lost due to a desire within the community to preserve the heritage, many will view this transition as detrimental to the future of the community.

A corollary to losing identity is the fear of a loss of control. To many, dissolution means that the interests of Village residents would not be properly accounted for in town wide representation. As stated earlier, Villages historically formed because they wanted special services and people continue to perceive that the best way to insure the proper provision of those services is through self-governance. Dissolution would certainly challenge the greater community to find efficient and effective ways to provide for services that are currently managed and accounted for through Village government.

In dissolution, there are several costs that simply shift to the entire town. The Plan as presented in this report accounts for some of these costs through the creation of special districts. However, not all costs are captured in this manner. Thus, dissolution of the Village changes the cost structure and causes Town Outside of Village taxpayers to be responsible for costs that they may not feel are their responsibility. The Plan endeavors to minimize this impact, but some shifts are unavoidable in this process.

There may be some job losses through the dissolution transition. While the Plan that has been developed minimizes the impact on employees, eliminating one layer of government will mean some positions are eliminated (e.g. Mayor, Village Trustees). Beyond certain positions, the transition may also involve the loss of personnel as current people may choose not to be considered for new positions created within the Town. Not only do job losses impact the local economy, but there may be a loss of expertise with these losses that is difficult to recapture.

PROVISION OF SERVICES - OVERVIEW

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

- ❖ The Town of Perrysburg will create special districts to provide street lighting and sidewalk services and contain current Village debt within the former Village area. Current water and sanitary sewer service districts will remain the same. The Town will also continue to offer the garbage sticker program only to residents of the current Village.
- ❖ The Town of Perrysburg will expand its current fire protection district to create one town wide fire protection district serviced by the existing fire companies of Versailles, Gowanda and Perrysburg Volunteer Fire Company #1 with no change in boundaries or service.
- ❖ The Town Highway Department will assume operation of the Village Transportation Department. All assets and equipment will transfer to the Town.

Cost Savings Overview

In determining the financial impact of dissolution, the Committee had to distinguish what costs and revenues would be changed (either increased, decreased or eliminated), and what costs and revenues would be shifted to the Town without any change. Some costs may be shifted to the Town and then charged back to former Village properties, as permitted by law, as a special district cost. The basis for the comparisons and estimates in the plan were the 2009-2010 Village budget and the 2009 Town budget.

The analysis revealed that in dissolution there will be a total loss of revenue of \$96,000. However, this can be misleading. \$69,700 of this lost revenue is related to pass-through funding for the fire protection contracts mentioned earlier. The revenue will flow directly to the fire company rather than to the Village meaning this revenue will not technically be “lost”, just shifted to the fire company. In addition, \$19,280 of revenue is a transfer from the Village General Fund to the Sewer Fund. This revenue will be raised directly by the Sewer Fund and will still be revenue for the community. Thus, the remaining total in ongoing lost revenue to the community is only \$7,200 or 0.6%.

It is anticipated that some revenue items will increase totaling \$3,000 of new anticipated revenue to the community. In addition, there is new “ongoing” revenue available to the community of \$73,000 from an incentive provided by New York State to consolidate local governments. Thus, the net impact for ongoing revenue would be an overall increase to the

community of \$68,800, or 5.3%. Details are provided in Appendix B and throughout the remainder of this report.

The total savings from dissolution is \$142,700. During the analysis, there were also some minor cost increases that the Committee had to account for as part of the merging of operations. When the cost increases were included, the net savings for the community from dissolution totaled \$141,500, or 10%. A detailed breakdown of the Village budget showing how costs and revenues were assigned is included as Appendix B of this Dissolution Plan.

Section Five details what will happen to the specific services provided by Perrysburg through dissolution. In addition to the discussion of these major service areas, the Committee has included sections that summarize the impact that dissolution will have on Village:

- ❖ Property (land and assets);
- ❖ Debt;
- ❖ Laws; and
- ❖ Miscellaneous provisions.

All of these sections are required elements of the Dissolution Plan. The report concludes with a detailed discussion of how dissolution will affect local government revenues and taxes.

SECTION 5 – DISSOLUTION PLAN

DETAILED REVIEW OF BUDGET AND SERVICE CHANGES

1. Both Village Trustees will be eliminated. All expenses associated with personnel and contractual obligations for this function will be saved since the Town will assume legislative responsibility for the former Village with no additional pay for its Town Board members. The size of the Town Board will not change.
2. The Town Court will be unchanged.
3. The position of Village Mayor will be eliminated and costs for salary and contractual expenses will be saved. The Town Supervisor position will be retained at its current salary level and contractual costs.
4. The cost for the Village accountant will be eliminated. The cost for the Town accountant will remain with no change in the accounting services provided to the Town.
5. The position of Village Clerk/Treasurer will be eliminated. All other associated costs for administration of this position will also be eliminated. Water and sewer billing and unforeseen administrative duties that might carry forward from the current Village will be covered by the Town. The Town may continue to pay the current Village Clerk/Treasurer for administrative support through the Water and Sewer Funds.
6. The cost for the Village attorney will be eliminated.
7. The cost on the Village budget for assessment will be eliminated.
8. The cost for Village elections will be eliminated.
9. The Village cost for rent, telephone and heat/electricity associated with renting the Town Hall will be eliminated.
10. In the Special Items portion of the Village budget, the Plan anticipates budgeting \$20,100 for unallocated insurance. The insurance estimate represents an 80% savings over current Village insurance costs through efficiencies of working with a single insurance carrier and eliminating some insured assets. Municipal Association dues for the Village will be eliminated. Money set aside in the Village for contingency will also be eliminated. All insurance and contingency costs associated with the Sewer Fund will remain.
 - a. In total the two municipalities presently budget \$52,350 in the special items portion of the budget (General Fund and Sewer Fund). Under dissolution, the plan details a savings of \$6,800.
11. The Town of Perrysburg will enlarge its current fire protection district to include the Village of Perrysburg. The Village budget for fire protection will be added to the budget

for the fire protection contract between the Town of Perrysburg and the Village of Perrysburg. A new contract will be developed for the combined amount of \$78,826 directly between the Town of Perrysburg and the Perrysburg Volunteer Fire Company #1. The Town of Perrysburg will continue to pay Versailles and Gowanda fire companies the same contractual price for coverage. Coverage areas for the three fire companies will not change. All contractual costs will be charged to the fire protection district, inclusive of the current Village.

- a. The fire protection contracts for the Towns of Perrysburg and Hanover will be negotiated directly between the Towns and the Perrysburg Volunteer Fire Company. Costs for these contracts will be seen as cost savings to the Village budget.
12. The Village and Town personnel costs for animal control will be merged. The Town will not increase contractual costs thus producing a savings of the Village contractual cost. Duties will not change.
 13. The Village budget for equipment and contractual costs for building inspection will be eliminated. The Town and Village will merge their personnel cost for the building inspector. Duties will not change.
 14. The cost for operating the Village DPW garage will remain unchanged as the facility will continue in operation under management of the Town Highway Superintendent.
 - a. Current Village Transportation personnel will be eliminated. A portion of the budget for their positions will transfer to the Town, particularly to help cover the cost of sidewalk snowplowing.
 15. The Town of Perrysburg will establish a new street lighting district for lights within the current Village limits. The cost for the district will be chargeable to former Village residents.
 16. The Town of Perrysburg will establish a new sidewalk district for the purpose of maintaining current Village sidewalks. The cost for the district will be chargeable to Village residents.
 17. The Town of Perrysburg will establish a special district for the administration of the current garbage sticker program. The Town will continue to contract with Dave's Disposal to provide this service to former Village residents. The cost for the service may increase to \$1.25 per sticker.
 18. The Village cost for recreation services will be eliminated.
 19. Services and costs provided by the Town for seniors, parks and recreation, youth programming and the library will remain unchanged. The Village cost for the library will be eliminated.

20. Village contractual costs for planning and zoning will be eliminated.
21. All volunteer boards in the Village will be eliminated. All members of the current Village boards will be invited and encouraged to become advisory members of the town boards during the transition period.
22. The sewer operation will remain unchanged and there will be no interruption in service.

DISPOSITION OF PROPERTY AND ASSETS

In the event of dissolution of the Village, all Village property and assets will revert to the Town. The Village Transportation Garage on North Road and all associated equipment and other assets will become the property of the Town and will be used to provide transportation services to all Village residents. The North Road Sewage Station and Main Street Water Station will both become the property of the Town and continue to be maintained and utilized according to their purpose. Any assets associated with the Village Clerk/Treasurer office will become the property of the Town and will be utilized as needed by the Town Clerk.

VILLAGE DEBT

As of December 2009, there are four outstanding bonds associated with the Village. The bonds are listed below:

- ❖ General Fund = \$11,495 as of December 2009
 - Truck associated with the Transportation Department
 - Debt matures in April, 2011
- ❖ Water Fund = \$47,000 as of December 2009
 - Water System Repair
 - Debt matures in October, 2023
 - Debt service is currently paid for by the Town as part of the agreement for transferring the water system to the Perrysburg Central Water District.
- ❖ Sewer Fund = \$190,190 as of December 2009
 - Built infrastructure for sewer system
 - \$117,090 matures in September, 2014
 - \$73,100 matures in August, 2035

As of the writing of this report, no debt would be associated with the Village General Fund at the time of dissolution. The current bond will mature prior to the official date of dissolution. However, due to the flood of 2009, the Village anticipates a shortage of \$19,500 to cover their portion of the cost for repairs. Village officials are exploring alternatives to cover this shortfall. Financing this shortfall is a possibility and would likely result in debt remaining in the General Fund at the time of dissolution. All general fund debt that remains at the time of dissolution of the Village would be classified to a debt service district comprised only of current Village residents.

All debt associated with the Water or Sewer Funds will remain chargeable only to users of the water or sewer systems. The current ad valorem charge for debt collected through the Village General Fund will be levied through the Sewer Fund as part of a special district tax to sewer users. This charge relates to the sewer bond that will mature in 2014. Thus, sewer users will see a reduction in this special district tax within two years after dissolution.

VILLAGE LAWS & AGREEMENTS

Village Law Article 19, Section 1910 provides guidelines for how to transition local codes and laws in the event of Village dissolution. Specifically the law stipulates:

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

The Committee reviewed the local laws of both the Village and Town at a very high level. After review, it was determined that only the following local laws might require special attention if the Village and Town code books were merged:

1. Mobile Homes:

Under Town Law #1 of 1981, a mobile home permit may be granted for six months under special exemption. Also establishes an area near the Cattaraugus Indian reservation as a special exemption for individual mobile homes.

The table in Village Ordinance 7.02 classifies mobile homes as acceptable under special exemption under the condition that they are only for occupancy by parents or dependents of the property owners.

Merging these laws would require attention to these differences.

2. Telecommunications Facilities:

The entirety of the Village law pertaining to Telecommunications facilities is contained in the corresponding Town law, but the Town law then goes on with more specific stipulations such as design requirements, fees, and enforcement of the law. Merging these local laws would require attention to these differences.

The Village laws will be enforced for a minimum of two full years after dissolution. During that time, the Town and Village will work towards unifying the laws into one combined code book. To the extent possible, the Town will adopt all the current non-overlapping Village laws, ordinances, rules or regulations and will continue to enforce those laws within the limits of the former Village.

In addition to the review of local laws and ordinances, the Committee also reviewed many of the agreements that the current Village has enacted. The Committee determined that there are no agreements currently in place in the Village that would be problematic in the event of dissolution. Most of the agreements would simply transfer or “revert” to the Town. Agreements between the Town and Village would terminate. Agreements between the Village and other third parties would be enforceable by the Town until such agreements could be renewed by the Town.

RETIRED EMPLOYEES

Currently there are no obligations to former Village employees or their surviving spouses. The Town of Perrysburg will not provide any special compensation or benefits to former Village employees or their surviving spouses.

RECURRING OBLIGATIONS

Currently the Village has no recurring obligations that should be considered as part of this dissolution plan.

CHANGES IN REVENUE

Upon dissolution, three state sources of Village revenue—state aid, Consolidated Highway Improvement Program (CHIPs) funding, and the mortgage tax—would become Town revenues as would State Tax Relief (STAR) revenues as described below. The Utility Gross Receipts and any Telephone Commissions now received by the Village would not be received by the Town if the Village dissolved.

State Aid – Revenue Sharing (AIM): Section 54 of the state finance law outlines the state revenue sharing program. Subdivision 10 details the program known as Aid and Incentives for Municipalities (AIM) which replaced in 2006 the previous approach to revenue sharing in the case of dissolution or consolidation. The current provision (AIM) allows the remaining municipality to receive the full amount of aid that the dissolved entity received. Thus, the remaining entity receives the combined total in state aid that both municipalities were receiving separately. In order to encourage local municipalities to consolidate, a further provision will increase in perpetuity the combined state aid that they receive by 15% of the

most recent combined tax levies⁶. Based upon the 2009 Village and Town tax levies, the Town of Perrysburg would be eligible to receive an increase of \$73,000 in additional aid.

The Committee clearly recognizes that this money is an annual appropriation of the New York State Legislature and as such is subject to the same budget constraints that face the rest of the New York State budget. However, it is important for residents to consider that the Committee is convinced New York State will not cut AIM by 100%. Thus, the Committee produced tax impact estimates based on receiving the full amount of AIM (100%) as well as receiving AIM with a 50% cut. Should AIM be cut by 50%, the town wide tax rate that has been projected could increase by as much as \$.77/\$1000.

The Committee factored the possible loss of AIM into all financial and tax impact deliberations. However, the Committee also factored in that State leaders remain committed to eliminating layers of government across the State as a means of addressing New York's status as a high tax state. The grant that funds this study is part of the broader commitment by New York State to encourage tax payers to examine their local governments for efficiency and effectiveness. While all budget items, including state aid, will be reviewed in future state budget cycles, the AIM incentive remains a significant tool for state leaders to encourage consolidation of local governments.

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

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

Utility Gross Receipts and Telephone Commissions: Under state law these village revenues become town revenues for two years following dissolution of a village, but are discontinued after year two (2009-10 budgeted Village Utility Gross Receipts - \$0)⁷.

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

Complete lists of revenues for the current Village and Town governments, as well as for a merged government have been estimated and are detailed in Appendix B.

⁶ The tax levies used for this calculation include levies from the 2009 Town A, B, DA, DB funds and the 2009-10 Village General Fund.

⁷ The Village did not have any Telephone Commission revenue as of 2009-10 budget.

BOOKS & RECORDS

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

TAX IMPACT

The tax impacts of all the changes proposed in this plan are summarized in Appendix C in a series of tax impact tables. The source of all the figures is the budget crosswalk exhibited in Appendix B. Tax impact has been determined for those living inside the current Village and for those outside of the Village, with specific attention paid to the unique costs in each area.

Tax impact for county and school taxes are not factored into the projections. County and school taxes are not impacted by the process of dissolution.

In order to find the impact that applies to you, find the table that outlines where you live in the Town. If you live in the Village, there is a table associated solely with the Village. If you live in the Town Outside of the Village, there is a general table for you to review. Each tax impact table has three columns. Once you find your tax table, the first column will reveal your current tax rates. The total tax bill is based upon a house with a taxable assessed value of \$100,000. The second column represents the changes that will occur if dissolution materializes due to the cost savings or cost shifts that happen as a result of the Plan. The third column summarizes the proposed tax rates under a single Town government. Refuse has been itemized separately from the tax rates because it is billed through user charges. That is listed below the estimated tax bill. Adding the estimated tax bill and any user charges for refuse yields the total estimated tax impact of the decision to dissolve the Village.

Assessed values for individual properties will vary across the community. The number of \$100,000 was chosen because of the simplicity of the calculation and for easy comparison between Village and Town Outside of Village impact in dissolution. If you know the assessed value of your home, simply divide it by 1000 and then multiply the remaining number by the estimated tax rates to come up with an exact tax impact for your home.

In general, all Town residents will see the Town tax rate drop from \$3.76/\$1000 to approximately \$2.65/\$1000 in the first year of dissolution. The Town Highway tax will jump, however, from \$3.98/\$1000 to \$5.29/\$1000. Village residents will see the elimination of the Village tax which is currently \$6.99/\$1000. Town Outside of Village residents will see the TOV highway tax go away.

The Town tax rate does factor in 100% of the extra revenue proposed from the AIM incentive. When factoring in the current AIM received with the new AIM incentive, the maximum AIM revenue available to the community is approximately \$86,000. As a general guide, \$75,000 is equivalent to approximately \$1.35/\$1000 in town wide tax. As previously discussed, AIM is often viewed as not being guaranteed, particularly in the current fiscal climate of New York State. Thus, if total AIM to the community was cut by 50%, the town wide tax would be

\$3.42/\$1000. The Committee included two sets of tables so that taxpayers can view the impact of dissolution under different scenarios for the AIM received from New York State.

For residents outside of the Village, they will see their current Town Outside of Village taxes eliminated for both the general and highway funds. The costs associated with these will transfer to the town wide funds. Currently there is \$0 tax associated with the Town Outside of Village general fund and there is a \$.86/\$1000 tax rate associated with the Town Outside of Village Highway Fund.

Village residents will be subject to the creation of four new districts with associated taxes. The Village will become part of the town wide fire protection district and thus incur a \$1.84/\$1000 tax for participation in that district. A new street lighting district will cost Village residents approximately \$.71/\$1000. A new sidewalk district primarily dedicated to keeping the sidewalks maintained will cost Village residents approximately \$.45/\$1000. A portion of the Sewer Fund debt will be levied on *taxable property* that uses the sewer system (i.e. almost all Village residents) and the impact would be \$2.46/\$1000.

For those outside of the Village currently covered in the Town fire protection district, they will see a slight increase from \$1.82/\$1000 up to \$1.84/\$1000 by virtue of adding in the cost of the contract for covering the Village into the tax rate calculation. In addition, the former charge for street lights that was levied through the TOV general fund will be levied on current TOV residents as a separate street lighting district for a cost of \$1.24/\$1000. This tax rate may be lower if the Town chooses to apply fund balance to help hold the tax rate at the current level of \$.89/\$1,000.

Residents in the Village may see an increase in their refuse charge primarily due to a raise in the rate for a single sticker. In order to assure that the sticker program generates enough revenue to cover the expenses for the program, the sticker cost has been modeled at \$1.25 per sticker. This quarter increase combined with historical usage patterns should assure that the sticker program is self sustaining under Town leadership.

CONCLUSION

The Committee has considered many alternatives to the services and costs that are presented in this Plan. Each option presents an attempt to deal with the long term sustainability of our community. While there are few shared service and consolidation opportunities, all options should be considered to help taxpayers deal with the current economic crisis. Dissolution is a viable option and should also receive careful consideration by the Village Board.

This Plan will be delivered to the Village Board on December 15, 2009. The Board will be responsible for determining whether it is indeed in the best interest of Village residents to put dissolution before the people. If they make that determination, they will launch the public referendum process in January of 2010 that will officially place the option for dissolution on the ballot in March of 2010.

APPENDIX

A – DISSOLUTION COMMITTEE

B – BUDGET CROSSWALK

C – TAX IMPACT TABLES

Appendix A

Perrysburg Dissolution Study Team

Committee Members

Anthony Kota – Mayor of Perrysburg

Tracy Gurney - Trustee

Mike Cooper - Trustee

Donald Butcher – Village Resident

Catherine Smith - Village Resident

Richard Gable - Town Council

Tammy Utley - Town Council

Myrton Sprague – Town Resident

Frank Kusiowski Jr - Town Resident

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Appendix B

Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
BOARD									
A1010.1	Personal Services	\$8,400	\$3,460	\$3,460		\$8,400	\$11,860	\$0	2 Village Trustee Positions Eliminated
A1010.4	Contractual	\$100	\$100	\$100		\$100	\$200	\$0	
	BOARD TOTAL	\$8,500	\$3,560	\$3,560	\$0	\$8,500	\$12,060	\$0	
MUNICIPAL COURT									
A1110.1	Personal Services	\$11,500				\$11,500	\$11,500	\$0	
A1110.11	Clerk/Officer- Ps	\$7,600				\$7,600	\$7,600	\$0	
A1110.2	Equipment					\$0	\$0	\$0	
A1110.4	Contractual	\$7,200				\$7,200	\$7,200	\$0	
	MUNICIPAL COURT TOTAL	\$26,300	\$0	\$0	\$0	\$26,300	\$26,300	\$0	
MAYOR									
A1210.1	Mayor - Payroll		\$2,835	\$2,835			\$2,835	\$0	Village Mayor/Dep Mayor Positions Eliminated
A1210.4	Mayor - Other		\$100	\$100			\$100	\$0	
A1211.1	Deputy Mayor - Payroll		\$200	\$200			\$200	\$0	
	MAYOR TOTAL	\$0	\$3,135	\$3,135	\$0	\$0	\$3,135	\$0	
SUPERVISOR									
A1220.1	Personal Services	\$6,000				\$6,000	\$6,000	\$0	
A1220.11	Bookkeeper -Pers Serv	\$4,000				\$4,000	\$4,000	\$0	
A1220.4	Contractual	\$100				\$100	\$100	\$0	
	SUPERVISOR TOTAL	\$10,100	\$0	\$0	\$0	\$10,100	\$10,100	\$0	
AUDITOR / GENERAL GOVERNMENT SUPPORT									
A1320.1	Accountant		\$2,400	\$2,400			\$2,400	\$0	No Village - No need for Village Accountant
A1320.4	Contractual	\$1,125				\$1,125	\$1,125	\$0	
GW1320.4	Auditing Expense	\$800				\$800	\$800	\$0	
PW1320.4	Auditing Expense	\$800				\$800	\$800	\$0	
VW1320.4	Auditing Expenses	\$800				\$800	\$800	\$0	
	AUDITOR / GENERAL GOVERNMENT SUPPORT TOTAL	\$3,525	\$2,400	\$2,400	\$0	\$3,525	\$5,925	\$0	

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Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
CLERK / GENERAL GOVERNMENT SUPPORT									
A1325.1	Clerk/Treasurer Payroll		\$6,200	\$6,200			\$6,200	\$0	Village Clerk Position Eliminated - Associated Village functions no longer necessary
A1325.2	Equipment		\$500	\$500			\$500	\$0	
A1325.41	Clerk - Mileage		\$50	\$50			\$50	\$0	
A1325.42	Tax Roll		\$400	\$400			\$400	\$0	
A1325.43	Publications		\$400	\$400			\$400	\$0	
A1325.44	Postage		\$450	\$450			\$450	\$0	
A1325.45	Dues		\$350	\$350			\$350	\$0	
A1325.46	Other		\$1,000	\$1,000			\$1,000	\$0	
GW1410.1	Personal Services	\$500				\$500.00	\$500	\$0	
PW1410.1	Personal Serv	\$500				\$500.00	\$500	\$0	
VW1410.1	Personal Services	\$500				\$500.00	\$500	\$0	
A1410.1	Personal Services	\$21,000				\$21,000.00	\$21,000	\$0	
A1410.11	Deputy Pers. Service	\$2,500				\$2,500.00	\$2,500	\$0	
GW1410.4	Clerk Fees	\$1,000				\$1,000.00	\$1,000	\$0	
PW1410.4	Office Exp/Notices	\$3,000				\$3,000.00	\$3,000	\$0	
VW1410.4	Office Exp/Notices	\$1,000				\$1,000.00	\$1,000	\$0	
A1410.4	Contractual	\$5,700				\$5,700.00	\$5,700	\$0	
	CLERK / GENERAL GOVERNMENT SUPPORT TOTAL	\$35,700	\$9,350	\$9,350	\$0	\$35,700	\$45,050	\$0	
TAX COLLECTION / GENERAL GOVERNMENT SUPPORT									
A1330.4	Contractual	\$2,200				\$2,200.00	\$2,200	\$0	
GW1340.1	Budget Prep	\$600				\$600.00	\$600	\$0	
PW1340.1	Bookkeeping	\$600				\$600.00	\$600	\$0	
VW1340.1	Bookkeeping	\$600				\$600.00	\$600	\$0	
	TAX COLLECTION / GENERAL GOVERNMENT SUPPORT TOTAL	\$4,000	\$0	\$0	\$0	\$4,000	\$4,000	\$0	
ASSESSMENT / GENERAL GOVERNMENT SUPPORT									
A1355.1	Personal Services	\$8,000	\$100	\$100		\$8,000	\$8,100	\$0	No More Village
A1355.4	Contractual	\$1,500				\$1,500	\$1,500	\$0	
	ASSESSMENT / GENERAL GOVERNMENT SUPPORT TOTAL	\$9,500	\$100	\$100	\$0	\$9,500	\$9,600	\$0	

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Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
LAW / GENERAL GOVERNMENT SUPPORT									
A1420.1	Personal Services	\$2,500	\$1,000	\$1,000		\$2,500	\$3,500	\$0	No More Village
GW1420.4	Legal Fees					\$0	\$0	\$0	
PW1420.4	Legal Fees	\$1,000				\$1,000	\$1,000	\$0	
VW1420.4	Legal Fees					\$0	\$0	\$0	
	LAW / GENERAL GOVERNMENT SUPPORT TOTAL	\$3,500	\$1,000	\$1,000	\$0	\$3,500	\$4,500	\$0	
ELECTIONS									
A1450.4	Elections - Contractua		\$100	\$100			\$100	\$0	No More Village
A1454.1	Elections - Salaries		\$550	\$550			\$550	\$0	
	ELECTIONS TOTAL	\$0	\$650	\$650	\$0	\$0	\$650	\$0	
BUILDINGS / GENERAL GOVERNMENT SUPPORT									
A1620.1	Personal Services	\$4,000				\$4,000	\$4,000	\$0	
A1620.4	Contractual Repairs	\$24,000	\$1,000	\$1,000		\$24,000	\$25,000	\$0	Village will not pay rent or have other building expenses for Admin
A1620.41	Telephone		\$900	\$900			\$900	\$0	
A1620.42	Building - Other		\$500	\$500			\$500	\$0	
	BUILDINGS / GENERAL GOVERNMENT SUPPORT TOTAL	\$28,000	\$2,400	\$2,400	\$0	\$28,000	\$30,400	\$0	
SPECIAL ITEMS / GENERAL GOVERNMENT SUPPORT									
GW1910.4	Engineering Fees						\$0	\$0	
PW1910.4	Engineering Fees						\$0	\$0	
VW1910.4	Engineering Fees						\$0	\$0	
A1910.4	Unallocated Insurance	\$19,000	\$5,500	\$4,400		\$20,100	\$24,500	\$0	Save 80% of Village Insurance Costs
G1910.4	Insurance		\$750			\$750	\$750	\$0	
A1920.4	Municipal Association	\$700	\$1,400	\$1,400		\$700	\$2,100	\$0	No More Village
A1989.4	Unclassified Other						\$0	\$0	
PW1990.4	Contingent Account	\$3,000				\$3,000	\$3,000	\$0	
A1990.4	Contingent Account	\$20,000	\$1,000	\$1,000		\$20,000	\$21,000	\$0	No More Village
G1990.4	Contingency		\$1,000			\$1,000	\$1,000	\$0	
	SPECIAL ITEMS / GENERAL GOVERNMENT SUPPORT TOTAL	\$42,700	\$9,650	\$6,800	\$0	\$45,550	\$52,350	\$0	
CONTRACTUAL EXPENSE									
A2610.4	Contractual	\$22,000				\$22,000	\$22,000	\$0	
	CONTRACTUAL EXPENSE TOTAL	\$22,000	\$0	\$0	\$0	\$22,000	\$22,000	\$0	

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Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
FIRE PROTECTION									
SF3410.41	Perrysburg	\$64,304				\$78,826	\$78,826	\$14,522	Cost of Village Fire Protection added to Fire Protection District
SF3410.42	Versailles	\$40,517				\$40,517	\$40,517	\$0	
SF3410.43	Gowanda	\$5,198				\$5,198	\$5,198	\$0	
	FIRE PROTECTION TOTAL	\$110,019	\$0	\$0	\$0	\$124,541	\$124,541	\$14,522	
PUBLIC SAFETY AND HEALTH									
							\$0	\$0	
A3410.41	Contract - Vill of Perrysburg		\$14,522				\$0	-\$14,522	Cost Shifts to SF3410.41
A3410.42	Contract - Town of Perrysburg		\$67,520	\$67,520			\$67,520	\$0	Village will not serve as
A3410.43	Contract - Town of Hanover		\$2,179	\$2,179			\$2,179	\$0	pass-through
	PUBLIC SAFETY AND HEALTH TOTAL	\$0	\$84,221	\$69,699	\$0	\$0	\$69,699	-\$14,522	
CONTROL OF DOGS / ANIMAL CONTROL									
A3510.1	Personal Services	\$2,500				\$3,500	\$3,500	\$1,000	
A3510.4	Contractual	\$2,000				\$2,000	\$2,000	\$0	
A3520.1	Animal Control - Salaries		\$1,000				\$0	-\$1,000	
A3520.4	Animal Control - Contractual		\$300	\$300			\$300	\$0	Town will cover contractual costs
	CONTROL OF DOGS / ANIMAL CONTROL TOTAL	\$4,500	\$1,300	\$300	\$0	\$5,500	\$5,800	\$0	
SAFETY INSPECTION									
B3620.1	Personal Services	\$3,204					\$0	-\$3,204	Shift from B to A Fund
A3620.1	Building Inspector - Salary		\$1,800			\$5,004	\$5,004	\$3,204	
A3620.2	Building Inspector - Equipment		\$100	\$100			\$100	\$0	Town will cover equipment and contractual costs
A3620.4	Building Inspector - Contractu		\$400	\$400		\$500	\$900	\$500	
B3620.4	Contractual	\$500					\$0	-\$500	Shift from B to A Fund
	SAFETY INSPECTION TOTAL	\$3,704	\$2,300	\$500	\$0	\$5,504	\$6,004	\$0	
PUBLIC SAFETY AND HEALTH									
A4020.1	Registrar of Vit Stats Sala		\$25	\$25			\$25	\$0	No More Village
	PUBLIC SAFETY AND HEALTH TOTAL	\$0	\$25	\$25	\$0	\$0	\$25	\$0	
AMBULANCE									
A4540.4	Contractual	\$11,968				\$11,968	\$11,968	\$0	
	AMBULANCE TOTAL	\$11,968	\$0	\$0	\$0	\$11,968	\$11,968	\$0	

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Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
HIGHWAY ADMINISTRATION / TRANSPORTATION									
A5010.1	Personal Services	\$39,500				\$39,500	\$39,500	\$0	
A5010.4	Contractual	\$700				\$700	\$700	\$0	
A5110.1	Administration - Salaries		\$2,500	\$1,500			\$1,500	-\$1,000	Eliminate Village PT Positions - Shift some cost for Sidewalk snowplowing
A5110.12	Administration - Other Salarie		\$4,000	\$2,000			\$2,000	-\$2,000	
SW5110.1	Administration - Other Salarie					\$3,000	\$3,000	\$3,000	
DA5110.0	Personal Services					\$68,000	\$68,000	\$68,000	Shift from DB to DA Fund
DB5110.1	Personal Services	\$68,000					\$0	-\$68,000	Shift from DB to DA Fund
A5110.2	Equipment		\$800	\$800			\$800	\$0	Eliminate Village Equipment Costs
DA5110.3	Equipment						\$0	\$0	
A5110.4	Contractual		\$5,000				\$0	-\$5,000	Shift from A to DA Fund
DA5110.4	Contractual					\$78,000	\$78,000	\$78,000	Merge A and DB Fund
DB5110.4	Contractual	\$73,000					\$0	-\$73,000	Shift from DB to DA Fund
A5112.2	Chips		\$3,750				\$0	-\$3,750	Shift from A to DA Fund
DA5112.2	Capital Outlay					\$76,750	\$76,750	\$76,750	Merge A and DB Fund
DB5112.2	Capital Outlay	\$73,000					\$0	-\$73,000	Shift from DB to DA Fund
DA5130.1	Personal Services	\$7,000				\$7,000	\$7,000	\$0	
DA5130.2	Equipment	\$50,000				\$50,000	\$50,000	\$0	
A5130.2	Equipment		\$1,000	\$1,000			\$1,000	\$0	Eliminate Village Equipment Costs
DA5130.4	Contractual	\$37,000				\$59,000	\$59,000	\$22,000	Shift Costs from A to DA Fund
A5130.4	Contractual		\$1,600				\$0	-\$1,600	
A5132.4	Contractual	\$18,000	\$2,400				\$0	-\$20,400	
DA5140.1	Per Ser						\$0	\$0	
DA5140.4	Contract	\$1,000				\$1,000	\$1,000	\$0	
	HIGHWAY ADMINISTRATION / TRANSPORTATION TOTAL	\$367,200	\$21,050	\$5,300	\$0	\$382,950	\$388,250	\$0	
SNOW REMOVAL									
DA5142.1	Personal Services	\$71,000				\$71,000	\$71,000	\$0	
DA5142.4	Contractual	\$68,000				\$68,000	\$68,000	\$0	
	SNOW REMOVAL TOTAL	\$139,000	\$0	\$0	\$0	\$139,000	\$139,000	\$0	

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Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
STREET LIGHTING									
A5182.4	Contractual	\$500	\$5,600			\$500	\$500	-\$5,600	Create a New Village Street Lighting District
SL5182.4	Contractual					\$5,600	\$5,600	\$5,600	
SL5182.4	Contractual	\$5,000				\$5,000	\$5,000	\$0	
	STREET LIGHTING TOTAL	\$5,500	\$5,600	\$0	\$0	\$11,100	\$11,100	\$0	
TRANSPORTATION									
A5410.4	Sidewalks		\$500				\$0	-\$500	Create a New Village Sidewalk District
SW5410.5	Sidewalks					\$500	\$500	\$500	
	TRANSPORTATION TOTAL	\$0	\$500	\$0	\$0	\$500	\$500	\$0	
PROGRAMS FOR THE AGING									
A6772.4	Contractual	\$750				\$750	\$750	\$0	
	PROGRAMS FOR THE AGING TOTAL	\$750	\$0	\$0	\$0	\$750	\$750	\$0	
PARKS									
A7110.1	Personal Services	\$3,000				\$3,000	\$3,000	\$0	
A7110.4	Contractual	\$4,000				\$4,000	\$4,000	\$0	
	PARKS TOTAL	\$7,000	\$0	\$0	\$0	\$7,000	\$7,000	\$0	
PLAYGROUNDS									
A7140.4	Contractual	\$1,250				\$1,250	\$1,250	\$0	
	PLAYGROUNDS TOTAL	\$1,250	\$0	\$0	\$0	\$1,250	\$1,250	\$0	
CULTURE AND RECREATION									
A7210.4	Town Recreation Program		\$600	\$600			\$600	\$0	No More Village
A7310.4	Village Recreation Program		\$600	\$600			\$600	\$0	
	CULTURE AND RECREATION TOTAL	\$0	\$1,200	\$1,200	\$0	\$0	\$1,200	\$0	
LIBRARY									
A7410.4	Contractual	\$500	\$325	\$325		\$500	\$825	\$0	No More Village
	LIBRARY TOTAL	\$500	\$325	\$325	\$0	\$500	\$825	\$0	
HISTORIAN									
A7510.1	Personal Services	\$500				\$500	\$500	\$0	
A7510.4	Contractual	\$500				\$500	\$500	\$0	
	HISTORIAN TOTAL	\$1,000	\$0	\$0	\$0	\$1,000	\$1,000	\$0	
CELEBRATIONS									
A7550.4	Contractual	\$750				\$750	\$750	\$0	
	CELEBRATIONS TOTAL	\$750	\$0	\$0	\$0	\$750	\$750	\$0	

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Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
ZONING									
B8010.1	Personal Services	\$300					\$0	-\$300	Shift Costs from B to A Fund - Town absorb Contractual Costs
A8010.2	Personal Services					\$300	\$300	\$300	
A8010.4	Zoning - Contractual		\$300	\$300		\$390	\$690	\$390	
B8010.4	Contractual	\$390					\$0	-\$390	
ZONING TOTAL		\$690	\$300	\$300	\$0	\$690	\$990	\$0	
PLANNING									
A8020.4	Planning - Contractual		\$300	\$300			\$300	\$0	No More Village
PLANNING TOTAL		\$0	\$300	\$300	\$0	\$0	\$300	\$0	
ADMINISTRATION									
G8110.1	Salaries - Superintendent		\$8,250			\$8,250	\$8,250	\$0	
G8110.12	Salaries - Clerk		\$6,700			\$6,700	\$6,700	\$0	
G8110.13	Salaries - Miscellaneous		\$900			\$900	\$900	\$0	
G8110.4	Contractual		\$400			\$400	\$400	\$0	
G8110.41	Accountant		\$2,400			\$2,400	\$2,400	\$0	
G8110.42	Postage		\$200			\$200	\$200	\$0	
ADMINISTRATION TOTAL		\$0	\$18,850	\$0	\$0	\$18,850	\$18,850	\$0	
SANITARY SEWER									
G8120.2	Equipment		\$1,700			\$1,700	\$1,700	\$0	
G8120.41	Maintenance		\$5,000			\$5,000	\$5,000	\$0	
G8120.42	Utilities		\$4,800			\$4,800	\$4,800	\$0	
G8120.43	Maintenance-Unscheduled Repair		\$1,850			\$1,850	\$1,850	\$0	
SANITARY SEWER TOTAL		\$0	\$13,350	\$0	\$0	\$13,350	\$13,350	\$0	
TREATMENT AND DISPOSAL									
G8130.4	Contractual- Gowanda		\$19,000			\$19,000	\$19,000	\$0	
TREATMENT AND DISPOSAL TOTAL		\$0	\$19,000	\$0	\$0	\$19,000	\$19,000	\$0	

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Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
HOME AND COMMUNITY SERVICES									
A8160.41	Garbage Stickers		\$500				\$0	-\$500	Garbage Sticker Program Continues as Special District (SR) - Modest Increase in Sticker Cost
A8160.42	Collection Charges		\$4,800				\$0	-\$4,800	
A8160.43	Tipping Fees		\$3,500				\$0	-\$3,500	
SR8160.41	Garbage Stickers					\$500	\$500	\$500	
SR8160.42	Collection Charges					\$6,000	\$6,000	\$6,000	
SR8160.43	Tipping Fees					\$3,500	\$3,500	\$3,500	
PW8320.1	Personal Serv	\$40,000				\$40,000	\$40,000	\$0	
PW8320.4	Contractual	\$27,000				\$27,000	\$27,000	\$0	
PW8330.4	Contractual	\$1,000				\$1,000	\$1,000	\$0	
VW8330.4	Contractual	\$1,200				\$1,200	\$1,200	\$0	
VW8340.1	Personal Services	\$12,500				\$12,500	\$12,500	\$0	
VW8340.4	Contractual	\$2,000				\$2,000	\$2,000	\$0	
VW8350.4	Water Purchased	\$7,000				\$7,000	\$7,000	\$0	
GW8350.4	Water Purchased	\$20,000				\$20,000	\$20,000	\$0	
PW8397.2	Water Capital Projects					\$0	\$0	\$0	
VW8397.2	Water Capital Projects					\$0	\$0	\$0	
A8560.4	Shade Trees		\$300	\$300			\$300	\$0	No More Village
	HOME AND COMMUNITY SERVICES TOTAL	\$110,700	\$9,100	\$300	\$0	\$120,700	\$121,000	\$1,200	Slight Increase in Sticker Cost
CEMETERIES									
A8810.4	Contractual	\$400				\$400	\$400	\$0	
	CEMETERIES TOTAL	\$400	\$0	\$0	\$0	\$400	\$400	\$0	
EMPLOYEE BENEFITS									
A9010.8	State Retirement	\$4,800				\$4,800	\$4,800	\$0	
DA9010.8	State Retirement	\$5,000				\$10,000	\$10,000	\$5,000	
DB9010.8	Retirement	\$5,000					\$0	-\$5,000	
GW9010.8	State Retirement						\$0	\$0	
PW9010.8	State Retirement	\$60				\$60	\$60	\$0	
A9030.8	Social Security	\$9,000	\$1,350	\$1,350		\$9,330	\$10,680	\$330	No Village Employees
B9030.8	Social Security	\$330					\$0	-\$330	
DA9030.8	Social Security	\$6,200				\$11,900	\$11,900	\$5,700	
DB9030.8	Social Security	\$5,700					\$0	-\$5,700	
G9030.8	Social Security		\$985			\$985	\$985	\$0	
GW9030.8	Social Security	\$85				\$85	\$85	\$0	
PW9030.8	Social Security	\$3,600				\$3,600	\$3,600	\$0	
VW9030.8	Social Security	\$900				\$900	\$900	\$0	

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Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
A9040.8	Workers Compensation		\$1,786	\$1,786			\$1,786	\$0	No Village Employees
G9040.8	Workers' Comp		\$500			\$500	\$500	\$0	
A9055.8	Disability Insurance	\$420				\$420	\$420	\$0	
DA9055.8	Disability Insurance					\$400	\$400	\$400	
DB9055.8	Disability Insurance	\$400					\$0	-\$400	
A9060.8	Health Ins- Personal Services	\$12,000				\$12,000	\$12,000	\$0	
DA9060.8	Hospital & Medical Ins	\$20,000				\$40,000	\$40,000	\$20,000	
DB9060.8	Hospital & Medical Ins	\$20,000					\$0	-\$20,000	
A9089.8	Medicare		\$320	\$320			\$320	\$0	No Village Employees
G9089.8	Medicare		\$230			\$230	\$230	\$0	
	EMPLOYEE BENEFITS TOTAL	\$93,495	\$5,171	\$3,456	\$0	\$95,210	\$98,666	\$0	
DEBT SERVICE							\$0	\$0	
A9710.6	Fha Water Bond - Principal		\$3,500	\$3,500			\$3,500	\$0	Debt Already Paid by Town
V9710.7	Village Debt - Principal						\$0	\$0	
G9710.6	Srf Sewer Bond Principal		\$19,280			\$19,280	\$19,280	\$0	
A9710.7	Fha Water Bond - Interest		\$2,700	\$2,700			\$2,700	\$0	Debt Already Paid by Town
A9720.6	2002 Dump Truck --Principal		\$5,750	\$5,750			\$5,750	\$0	By Dissolution Date Debt will be Paid
G9720.6	Fmha Sewer Bond Principal		\$2,500			\$2,500	\$2,500	\$0	
A9720.7	2002 Dump Truck - Interest		\$345	\$345			\$345	\$0	By Dissolution Date Debt will be Paid
V9720.8	Village Debt - Interest						\$0	\$0	
G9720.7	Fmha Sewer Bond Interest		\$3,458			\$3,458	\$3,458	\$0	
GW9790.6	State Loan Principal Pmt.	\$4,000				\$4,000	\$4,000	\$0	
PW9790.6	Principal Pmt.	\$25,650				\$25,650	\$25,650	\$0	Village Water Debt Included in this Payment (\$6200)
VW9790.6	Principal	\$3,000				\$3,000	\$3,000	\$0	
GW9790.7	Interest	\$13,940				\$13,940	\$13,940	\$0	
VW9795.6	Principal	\$1,000				\$1,000	\$1,000	\$0	
	DEBT SERVICE TOTAL	\$47,590	\$37,533	\$12,295	\$0	\$72,828	\$85,123	\$0	

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Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
INTERFUND TRANSFERS									
A9901.9	Transfer To Unemployment Reser						\$0	\$0	
GW9950.9	Interfund Transfers	\$3,000				\$3,000	\$3,000	\$0	
PW9950.9	Interfund Transfers	\$5,000				\$5,000	\$5,000	\$0	
G9950.9	Transfer To Capital Reserve						\$0	\$0	
A9950.9	Transfers To Capital Funds						\$0	\$0	
DA9951.9	Interfund Transfer To Db Fund						\$0	\$0	
A9951.9	Transfer To Sewer Fund		\$19,280	\$19,280			\$19,280	\$0	Sewer Debt will continued to be levied Ad Valorem
INTERFUND TRANSFERS TOTAL		\$8,000	\$19,280	\$19,280	\$0	\$8,000	\$27,280	\$0	
TOTAL APPROPRIATIONS		\$1,107,841	\$271,650	\$142,675	\$0	\$1,238,016	\$1,380,691	\$1,200	

Appendix B

Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
ESTIMATED REVENUES									
REAL PROPERTY TAXES									
GW1001	Real Property Taxes	\$11,375				\$11,375	\$11,375	\$0	Property taxes are a function of expenses less other revenue - The "remains" column is only for error checking and is not factored into tax projections
PW1001	Real Property Taxes	\$38,475				\$38,475	\$38,475	\$0	
VW1001	Real Property Taxes	\$3,525				\$3,525	\$3,525	\$0	
A1001	Real Property Taxes	\$170,000	\$54,748			\$224,748	\$224,748	\$0	
DB1001	Property Taxes	\$41,100				\$41,100	\$41,100	\$0	
DA1001	Real Property Taxes	\$221,600				\$221,600	\$221,600	\$0	
SF1001	Real Property Taxes	\$87,530				\$87,530	\$87,530	\$0	
SL1001	Real Property Taxes	\$3,500				\$3,500	\$3,500	\$0	
	REAL PROPERTY TAXES TOTAL	\$577,105	\$54,748	\$0	\$0	\$631,853	\$631,853	\$0	
REAL PROPERTY TAX ITEMS									
GW1002	Delinquent Water Bills						\$0	\$0	
GW1081	Payment In Lieu of Taxes/Gcs	\$6,250				\$6,250	\$6,250	\$0	
VW1081	Payment In Lieu of Taxes	\$200				\$200	\$200	\$0	
A1090	Interest and Penalties On Real Prop Taxes	\$2,000	\$700			\$2,700	\$2,700	\$0	
	REAL PROPERTY TAX ITEMS TOTAL	\$8,450	\$700	\$0	\$0	\$9,150	\$9,150	\$0	
NON-PROPERTY TAX ITEMS									
A1120	Sales Tax		\$31,000			\$32,500	\$32,500	\$1,500	Shift from B to A Fund
B1120	Non-Property Tax Distribution	\$1,500					\$0	-\$1,500	
DA1119	Non-Property Tax Distr					\$146,000	\$146,000	\$146,000	Shift from DB to DA Fund
DB1120	Non-Property Tax Distr	\$146,000					\$0	-\$146,000	
SF1120	NON-PROPERTY TAX ITEMS	\$22,300				\$22,300	\$22,300	\$0	
A1170	Franshises	\$1,600	\$1,000			\$2,600	\$2,600	\$0	
	NON-PROPERTY TAX ITEMS TOTAL	\$171,400	\$32,000	\$0	\$0	\$203,400	\$203,400	\$0	

Appendix B

Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
DEPARTMENTAL INCOME									
A1255	Clerk Fees	\$1,000				\$1,000	\$1,000	\$0	
G2120	Metered Sales		\$44,828			\$44,828	\$44,828	\$0	
G2122	Sewer Charges		\$75			\$75	\$75	\$0	
G2124	Base Rate		\$8,820			\$8,820	\$8,820	\$0	
G2128	Sewer. Penalties		\$1,600			\$1,600	\$1,600	\$0	
A2130	Garbage Stickers		\$8,000				\$0	-\$8,000	Garbage Sticker Program Continues as Special District - Modest Increase in Sticker Cost
SR2130	Garbage Stickers					\$10,000	\$10,000	\$10,000	
GW2140	Metered Water Sales	\$26,300				\$26,300	\$26,300	\$0	
PW2140	Metered Water Sales	\$72,735				\$72,735	\$72,735	\$0	
VW2140	Metered Water Sales	\$23,800				\$23,800	\$23,800	\$0	
VW2142	Unmetered Water Sales	\$2,975				\$2,975	\$2,975	\$0	
A2263	Fire Protection - Perrysburg		\$67,520	\$67,520			\$67,520	\$0	No More Village - No More Pass-Through
A2264	Fire Protection - Hanover		\$2,179	\$2,179			\$2,179	\$0	
A2300	Services Other Governments		\$6,200	\$6,200			\$6,200	\$0	Town will not pay separately for Village Debt
G2300	Services - Other Governments		\$5,000			\$6,000	\$6,000	\$1,000	Money from Town for Water Billing
DEPARTMENTAL INCOME TOTAL		\$126,810	\$144,222	\$75,899	\$0	\$198,133	\$274,032	\$3,000	
INTERGOVERNMENTAL CHARGES									
DA2300	Transportation Services	\$43,000				\$43,000	\$43,000	\$0	
A2350	Youth Services - Other Governments	\$600				\$600	\$600	\$0	
INTERGOVERNMENTAL CHARGES TOTAL		\$43,600	\$0	\$0	\$0	\$43,600	\$43,600	\$0	

Appendix B

Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
USE OF MONEY AND PROPERTY									
G2401	Interest Earned		\$300			\$300	\$300	\$0	
DA2401	Interest & Earnings	\$600				\$2,600	\$2,600	\$2,000	Shift from DB to DA Fund
A2401	Interest and Earnings	\$4,500	\$600			\$5,100	\$5,100	\$0	
DB2401	Interest & Earnings	\$2,000					\$0	-\$2,000	Shift from DB to DA Fund
A2410	Rental of Real Property	\$1,000		\$1,000			\$1,000	\$0	Village will not pay rent
A2411	National Fuel Lease	\$50				\$50	\$50	\$0	
	USE OF MONEY AND PROPERTY TOTAL	\$8,150	\$900	\$1,000	\$0	\$8,050	\$9,050	\$0	
LICENSES AND PERMITS									
A2544	Dog Licenses	\$2,300				\$2,300	\$2,300	\$0	
A2555	Highway Damage Recovery						\$0	\$0	
B2555	Building & Alteration Permits	\$1,000					\$0	-\$1,000	Shift from B to A Fund
A2590	Building Permits		\$300			\$1,300	\$1,300	\$1,000	
	LICENSES AND PERMITS TOTAL	\$3,300	\$300	\$0	\$0	\$3,600	\$3,600	\$0	
FINES AND FORFEITURES									
A2610	Fines & Forfeited Bail	\$27,000				\$27,000	\$27,000	\$0	
	FINES AND FORFEITURES TOTAL	\$27,000	\$0	\$0	\$0	\$27,000	\$27,000	\$0	
MISCELLANEOUS LOCAL SOURCES									
A2650	Sale of Materials						\$0	\$0	
A2665	Sale of Equipment						\$0	\$0	
A2770	Misc Revenue						\$0	\$0	
G2770	Miscellaneous. Revenue..						\$0	\$0	
PW2770	Misc Revenue						\$0	\$0	
VW2770	Misc Revenue						\$0	\$0	
PW3001	State Aid						\$0	\$0	
VW3001	State Aid						\$0	\$0	
	MISCELLANEOUS LOCAL SOURCES TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Appendix B

Account Code	Description	2009 Town Adopted	2009-10 Village Adopted Budget	Goes Away	Unsure	Remains	Subtotal	Check Changes	Explanations
STATE AID									
A3001	Per Capita	\$9,000	\$4,100			\$86,217	\$86,217	\$73,117	Increase in State Aid (AIM)
A3002	Court Equipment Grant						\$0	\$0	
A3005	Mortgage	\$12,125	\$1,100			\$13,225	\$13,225	\$0	
A3040	Real Property Tax Administration						\$0	\$0	
A3089	State Aid - Star		\$50			\$50	\$50	\$0	
PW3097	State Aid- Capital Project						\$0	\$0	
A3501	State Aid - Chips		\$4,500				\$0	-\$4,500	Shift from A and DB to DA Fund
DA3500	Consolidated Highway Aid					\$55,500	\$55,500	\$55,500	
DB3501	Consolidated Highway Aid	\$51,000					\$0	-\$51,000	
STATE AID TOTAL		\$72,125	\$9,750	\$0	\$0	\$154,992	\$154,992	\$73,117	
INTERFUND TRANSFERS									
G5031	Interfund Transfers - General		\$19,280	\$19,280			\$19,280	\$0	Sewer Fund will have to collect this money through ad-valorem charge on users
GW5031	Interfund Transfers						\$0	\$0	
PW5031	Interfund Transfers						\$0	\$0	
DA5031	Interfund Transfer						\$0	\$0	
DB5031	Interfund Transfer						\$0	\$0	
G5032	Transfer In - Capital Projects						\$0	\$0	
INTERFUND TRANSFERS TOTAL		\$0	\$19,280	\$19,280	\$0	\$0	\$19,280	\$0	
BOND ANTICIPATION NOTE									
PW5730	Bond Anticipation Note						\$0	\$0	
VW5730	Bond Anticipation Note						\$0	\$0	
BOND ANTICIPATION NOTE TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL ESTIMATED REVENUES		\$1,037,940	\$261,900	\$96,179	\$0	\$1,279,778	\$1,375,957	\$76,117	

Appendix C

AIM at 100%

Per \$1000 of assessed value

Current Village Residents		
Current Tax	Proposed Changes	Proposed Tax
Village tax	\$ 6.99	\$ (6.99)
Town tax	\$ 3.76	\$ (1.12)
Town Outside Tax	\$ -	\$ -
Town Highway tax	\$ 3.98	\$ 1.30
Town Outside Highway Tax	\$ -	\$ -
Fire Protection District tax	\$ -	\$ 1.84
Street Lighting tax	\$ -	\$ 0.71
Sidewalk Tax	\$ -	\$ 0.45
Debt Service District tax (Sewer)	\$ -	\$ 2.46
Total Tax Rate	\$ 14.74	\$ (1.34)
<i>Tax on Home Assessed for \$100,000</i>	\$ 1,473.63	\$ (134.42)
Refuse Sticker Program	\$ 102.00	\$ 26.00
Total Tax Bill	\$ 1,575.63	\$ (108.42)
Percentage change in tax		
-6.9%		

AIM at 50%

Current Village Residents		
Current Tax	Proposed Changes	Proposed Tax
Village tax	\$ 6.99	\$ (6.99)
Town tax	\$ 3.76	\$ (0.34)
Town Outside Tax	\$ -	\$ -
Town Highway tax	\$ 3.98	\$ 1.30
Town Outside Highway Tax	\$ -	\$ -
Fire Protection District tax	\$ -	\$ 1.84
Street Lighting tax	\$ -	\$ 0.71
Sidewalk Tax	\$ -	\$ 0.45
Debt Service District tax (Sewer)	\$ -	\$ 2.46
Total Tax Rate	\$ 14.74	\$ (0.57)
<i>Tax on Home Assessed for \$100,000</i>	\$ 1,473.63	\$ (56.91)
Refuse Sticker Program	\$ 102.00	\$ 26.00
Total Tax Bill	\$ 1,575.63	\$ (30.91)
Percentage change in tax		
-2.0%		

Current Town-Outside-of-Village Residents

Per \$1000 of assessed value

Current Town-Outside-of-Village Residents		
Current Tax	Proposed Changes	Proposed Tax
Village tax	\$ -	\$ -
Town tax	\$ 3.76	\$ (1.12)
Town Outside Tax	\$ -	\$ -
Town Highway tax	\$ 3.98	\$ 1.30
Town Outside Highway Tax	\$ 0.86	\$ (0.86)
Fire Protection District tax	\$ 1.82	\$ 0.01
Street Lighting tax	\$ 0.89	\$ 0.38
Debt Service District tax	\$ -	\$ -
Total Tax Rate	\$ 11.31	\$ (0.28)
<i>Tax on Home Assessed for \$100,000</i>	\$ 1,131.32	\$ (27.84)
Refuse District Charge	\$ 246.00	\$ -
Total Tax Bill	\$ 1,377.32	\$ (27.84)
Percentage change in tax		
-2.0%		

Current Town-Outside-of-Village Residents

Current Town-Outside-of-Village Residents		
Current Tax	Proposed Changes	Proposed Tax
Village tax	\$ -	\$ -
Town tax	\$ 3.76	\$ (0.34)
Town Outside Tax	\$ -	\$ -
Town Highway tax	\$ 3.98	\$ 1.30
Town Outside Highway Tax	\$ 0.86	\$ (0.86)
Fire Protection District tax	\$ 1.82	\$ 0.01
Street Lighting tax	\$ 0.89	\$ 0.38
Debt Service District tax	\$ -	\$ -
Total Tax Rate	\$ 11.31	\$ 0.50
<i>Tax on Home Assessed for \$100,000</i>	\$ 1,131.32	\$ 49.66
Refuse District Charge	\$ 246.00	\$ -
Total Tax Bill	\$ 1,377.32	\$ 49.66
Percentage change in tax		
3.6%		