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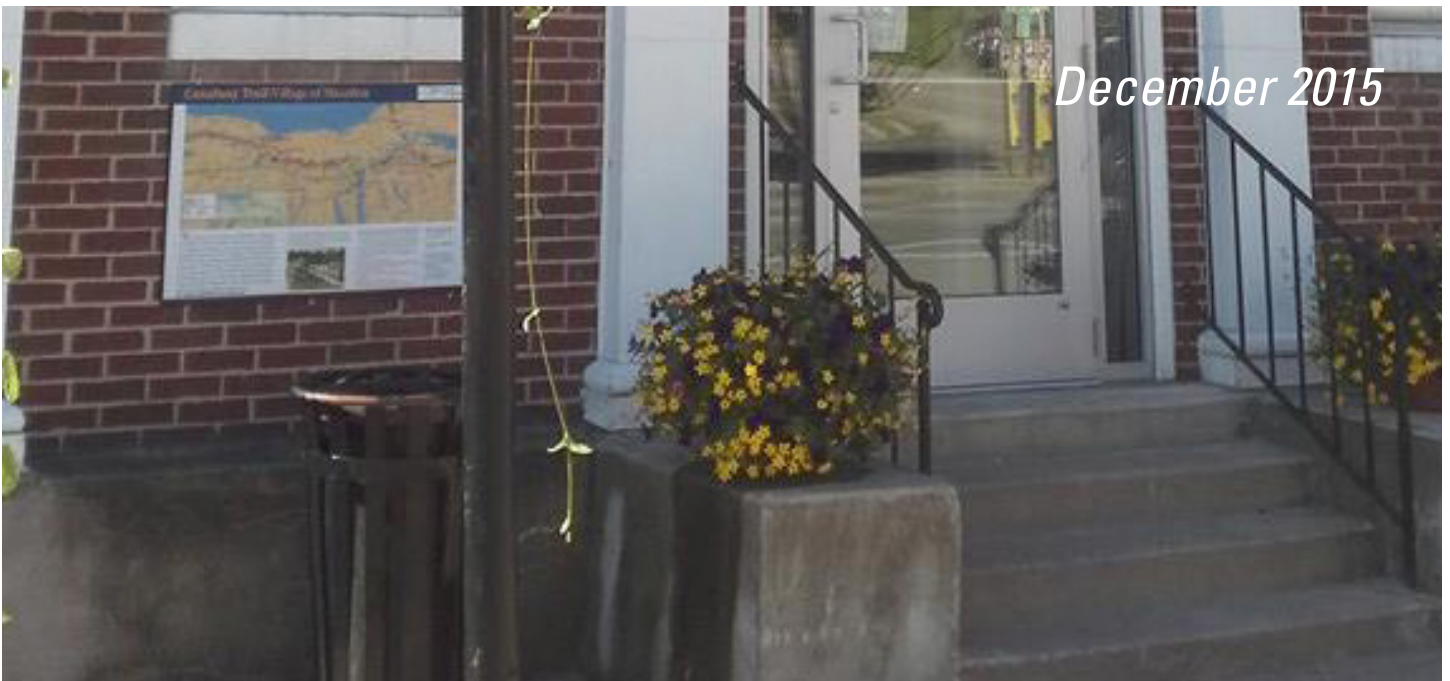


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Village of Macedon

DISSOLUTION PLAN



December 2015

Acknowledgments

The Village of Macedon would like to recognize and thank the many staff people of the Village and Town of Macedon for providing valuable data, local input and guidance to the consultant throughout the process, as well as the members of the Village of Macedon Dissolution Plan Steering Committee, which is made up the following board members, and residents of the Village and Town of Macedon:

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Don Lohse, Village Trustee
Dave Nelson, Village Trustee
Dave Sliney, Village Trustee

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Table of Contents

I. DISSOLUTION PROCESS & PLAN SUMMARY.....	1
Overview of the Dissolution Process.....	1
Plan Summary.....	2
Required Dissolution Plan Elements	3
Effective Dissolution Date	6
Public Hearing on the Dissolution Plan	6
II. DEMOGRAPHIC & SOCIO-ECONOMIC OVERVIEW	8
Overview.....	8
Population.....	8
Road Network	9
Age Distribution.....	9
Household Composition.....	10
Housing Stock	10
Income	11
III. DISSOLUTION OF GOVERNMENT SERVICES, FUNCTIONS & EMPLOYEES.....	12
Village Mayor and Village Board of Trustees	12
Village Justice.....	12
Clerk/Treasurer	13
Auditor	14
Assessor	14
Registrar of Vital Statistics.....	14
Property Tax Collection	14
Code Enforcement	15
Public Works Department	15
Public Water	17
Public Sewer.....	18
Planning Board.....	19
Zoning Board of Appeals.....	19
Historian	20
Village Hall.....	20
Volunteer Fire Department	20
Emergency Medical Services	21
Public Safety	21
Police Protection	21
Elections.....	22
Records Management	22
Central Storeroom and Special Items	22
Village Lighting.....	22
Village Brush Collection.....	23
Village Celebration/Community Beautification.....	23
Undistributed Employee Benefits	23
Insurance/Contingency Fund	24
Conclusions.....	24
IV. DISPOSITION OF VILLAGE ASSETS.....	25
Village-owned Real Property	25
Personal Property	27
Village-owned Vehicles/Equipment	27
Bank Accounts, Village Books and Records	29
V. DISPOSITION OF LIABILITIES, FUND BALANCES & INDEBTNESS.....	30
Liabilities.....	30

Indebtedness.....	31
VI. AGREEMENTS & LOCAL LAWS UPON DISSOLUTION	32
Agreements Necessary for Dissolution	32
Local Laws, Plans, Boards, and Commissions	32
Post Dissolution Conditions.....	32
VII. FISCAL IMPACTS OF DISSOLUTION	35
Fiscal Estimate of the Cost of Dissolution.....	35
Projected Tax Impact of Dissolution	36
VIII. OTHER MATTERS PERTINENT TO DISSOLUTION.....	38
Creation of Special Districts	38
Creation of Special District – Fire Protection.....	38
Creation of Special District – Lighting.....	38
Creation of Special District – Sidewalks.....	38
Creation of Special District – Brush Collection.....	38
Creation of Special District – Water	39
Creation of Special District – Sewer	39
Creation of Special District - Debt.....	39
Main Street Coordinator.....	39
Village of Macedon Cemetery.....	39
Butterfly Nature Trail.....	39
Preservation of Village History & Community Events	40

TABLES & FIGURES

Table 1: Municipal Characteristics Summary	8
Table 2: Population Trends	8
Table 3: Road Centerline Mileage.....	9
Table 4: Age Comparison	9
Table 5: Household Composition.....	10
Table 6: Housing Type	10
Table 7: Household Income	11
Table 8: Village Asset Values.....	25
Table 9: Village-owned Real Property & Content.....	26
Table 10: Village-owned Vehicle/Equipment Inventory	28
Table 11: Village Bank Accounts & Balances	29
Table 12: Village Fund Balances	30
Table 13: Village Local Laws	34
Table 14: CETC Projection.....	36
Table 15: Village CETC Calculation Summary	36
Table 16: Town CETC Calculation Summary	37

MAPS

Village of Macedon Location Map.....	7
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APPENDICES

Appendix A: Village of Macedon 2015-2016 Budget
Appendix B: Town of Macedon 2015 Budget
Appendix C: Cost Shift Worksheet
Appendix D: Village of Macedon Bonds
Appendix E: Village of Macedon 2015-2016 Property & Liability Insurance Declarations

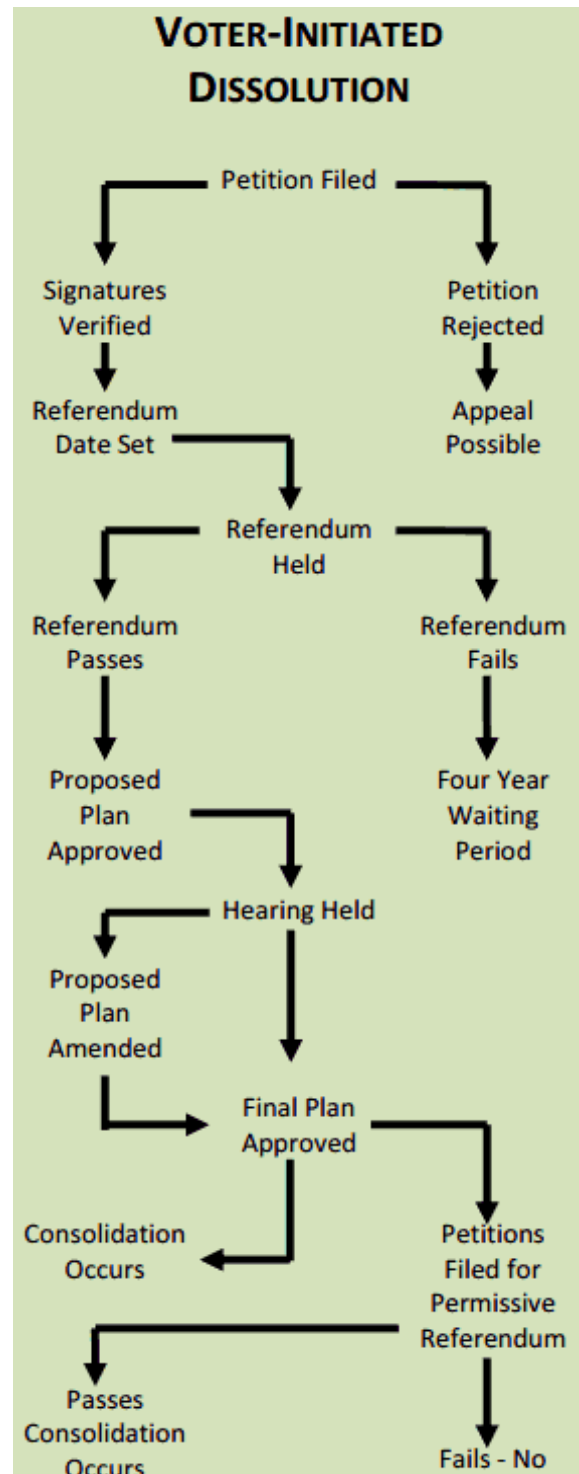
I. Dissolution Process & Plan Summary

Overview of the Dissolution Process

The New N.Y. Government Reorganization and Citizen Empowerment Act (Article 17-A of the General Municipal Law) provides a process for voters to petition for a public vote on consolidating or dissolving their local government. On March 11, 2015, the electorate of the Village of Macedon submitted a petition for dissolution in accordance with General Municipal Law Article 17-A. The petition contained 99 valid signatures, over 11% of the registered voters. On March 25, 2015, the Village Clerk reviewed and certified the petition and the Village Board passed a resolution calling for a referendum on the proposed dissolution by the electors on June 10, 2015. From this point, the dissolution process is required to follow the Voter-Initiated timeline outlined in General Municipal Law Article 17-A (*see flow chart to the right*).

The Village of Macedon successfully applied for and received a grant through the Citizens Re-Organization Empowerment Grant (CREG) program, which is administered by the New York State Department of State Division of Local Government Services, through the Local Government Efficiency Program (LGE). Because the dissolution was a voter initiated process, Expedited Reorganization Assistance was provided by the program to cover costs associated with the development and dissemination of information to the electors prior to the required referendum and to further develop a detailed Dissolution Plan following an affirmative vote.

Article 17-A specifies that the full detailed plan for dissolution need not be developed until after the referendum is passed. In order to provide the voters of the Village of Macedon with preliminary information on the potential fiscal impacts of dissolution, the Village initiated the development of an Interim Report which was presented in May 2015.



Source: The New NY Government Reorganization & Citizen Empowerment Act: A summary of the process for consolidation and dissolution, NYS DOS, June 2009

On June 10, 2015, the referendum for dissolution was approved by a majority of the qualified voters of the Village. The vote was 300 to 246 supporting dissolution of the Village. As a result, the Village Board is required to prepare and adopt an elector initiated Dissolution Plan. As required by state law, the Village Board met to discuss the dissolution process on July 8, 2015.

The Village Board engaged a professional consultant and a legal team to assist with the dissolution process. In addition, the Village Board appointed a Dissolution Plan Steering Committee to provide valuable local input and guidance to the Laberge Group (the consultant) in the development of this Dissolution Plan. The Committee met regularly to consider the following:

- How are municipal services currently delivered by the Village?
- What services currently performed by the Village will be continued to be provided by the Town, changed in some manner, or eliminated?
- How will dissolution potentially affect existing Village employees?
- What are the potential property tax implications of dissolution?
- What are the financial obligations of the Village, and how will these obligations be managed and financed by the Town?

If, within 45 days after the Dissolution Plan is finalized, a petition for a permissive referendum containing signatures from not less than 25% of the registered voters of the Village is filed with the Village Clerk, a second vote will be held to determine whether the majority of Village voters approve the implementation of the Dissolution Plan.

Plan Summary

This document presents a proposed dissolution plan that is recommended to the Village Board. This report has eight sections.

- Section I presents an overview of the elector initiated dissolution plan process, addresses the specific requirements set forth in GML 17-A §774, and other explanatory commentary.
- Section II is a summary of demographic and socio-economic data to highlight current and past trends to aid municipal officials with understanding trends as they may relate to future decisions on service delivery to the area of the former Village.
- Section III is a discussion of existing government services and functions currently delivered by the Village of Macedon directly, and their related cost according to the 2015-2016 Village budget, a description of the proposed post-dissolution conditions for the continued delivery of municipal services, and the mechanism that will be used to furnish services to former Village residents.
- Section IV outlines the existing Village assets including real property, Village equipment, and personal property and a description of the proposed plan for the disposition or transfer of such assets.
- Section V is a summary of existing Village liabilities as well as the fund balances and indebtedness and a description of the proposed plan for such liabilities and indebtedness.

- Section VI is a summary of the existing Village local laws, ordinances, rules or regulations, Boards, Committees and Commissions in effect on the date of dissolution, and the proposed plan of action upon dissolution.
- Section VII presents the projected tax impact of the proposed dissolution plan.
- Section VIII contains other pertinent matters pertaining to dissolution, including the creation of Town special districts for fire protection, lighting, sidewalks, brush collections services, water, sewer, and debt in the area of the former Village.

Required Dissolution Plan Elements

In accordance with General Municipal Law (GML) Article 17-A §774, the Village of Macedon as the governing body may, by resolution, endorse the proposed Dissolution Plan to commence dissolution implementation under this article. As required, this document sets forth, in detail, the Dissolution Plan of the Village of Macedon as developed by the Dissolution Study Steering Committee and accepted by the Village of Macedon Village Board, which hereby includes the following:

- a) The name of the local government entity to be dissolved:
 - The Village of Macedon, New York.
- b) The territorial boundaries of the entity:
 - The Village of Macedon has a total area of approximately 1.2 square miles and is located wholly within the Town of Macedon in Wayne County, New York. The Village is located in the south-central portion of the Town along the Erie Canal and on NYS Route 31.
- c) The type and/or class of the entity:
 - The type of entity is a Village as defined in New York State Village Law.
- d) A fiscal estimate of the cost of dissolution:
 - The fiscal estimate of the cost of the dissolution is approximately \$110,000 which will be funded primarily with a New York State Local Government Efficiency Grant. This includes \$34,000 to implement the Dissolution Plan; \$25,000 in legal fees; \$12,000 for the zoning law update; \$20,000 for preparing the required documentation to create seven (7) new special districts for fire protection, lighting, sidewalks, brush collection, water supply, sewer, and debt; Consultant fees to assist the Village with property and equipment appraisals and sales: \$11,000; Digitization and transfer of Village Court documents to Town Court: \$5,000; Miscellaneous advertisement fees to assist the Town and Village with necessary public outreach: \$3,000.
 - Upon dissolution, the projected tax rates for former Village property-owners would decrease by approximately 35.5%, an estimated savings of \$296.55 on a property with an assessed value of \$100,000. Town property-owners would see an estimated decrease of 0.2%, which is equivalent to a reduction of \$0.55 on a property with an assessed value of \$100,000, not including the projected Citizen Empowerment Tax Credit (CETC) savings. Former Village property-owners will still be required to pay their water and sewer user fees, and per unit rates for Special District costs. Applying 100% of the projected CETC, it is estimated that Village tax rates will decrease by 42.7%, an estimated savings of \$357.13 per \$100,000 for a former Village taxpayer. Town tax rates would decrease by 17.9%, an estimated savings of \$64.12 per \$100,000 of assessment. See

section VII for more details. (All tax rates are projections and estimates; all budget adjustments are subject to approval by the Town of Macedon Town Board.)

- e) Any plan for the transfer or elimination of public employees:
- The Village positions and functions of Mayor, Board of Trustees, Clerk/Treasurer and deputies, Historian, Attorney, Village Justice and Clerk, Code Enforcement Officer, and all Planning and Zoning Board members will be eliminated upon dissolution.
 - The Village Fire Department and Fire Chief, along with the volunteer ambulance service, will be eliminated.
 - As of January 1, 2016, the Wayne County Water and Sewer Authority (WCWSA) will assume control of the Wastewater Treatment Plant (WWTP), sewer collection system, and water supply system from the Village. WCWSA will hire two (2) qualified personnel to operate the WWTP.
 - The Town has expressed the need for two and a half (2.5) full-time personnel to transfer from the Village DPW to the Town Highway Department to provide general services and maintenance to areas such as streets, sidewalks, parks, and the cemetery. However, the Village, through its discussion with the DPW Superintendent, recommends that the Town budget for three (3) full-time personnel in order to maintain the level of service currently provided in the Village.
 - Any remaining DPW personnel that are not transferred to WCWSA or the Town will be eliminated.
 - It is recommended that the Town of Macedon consider the creation of a new part-time position for a Main Street Coordinator.
 - All employees to be transferred to the Town of Macedon are subject to approval by the Town of Macedon Town Board.
- f) The entity's assets, including but not limited to real and personal property, and the fair value thereof in current money of the United States:
- The Village of Macedon assets, as of July 31, 2015 total \$14,899,682 in real and personal property, buildings, vehicles, equipment, and funds. The total is derived from insured values of buildings, vehicles and equipment, assessed values of real property, and comparable sale prices for similar vehicles and equipment. Most of these assets have deed restrictions or are required to be transferred to the County or Town for the Village to function upon dissolution.
- g) The entity's liabilities and indebtedness, bonded and otherwise, and the fair value thereof in current money of the United States:
- The Village currently has two bonds totaling \$500,000. The first is a bond for sewer repairs and equipment purchases that will be retired in 2017. The outstanding debt as of May 31, 2015 is \$250,000. The second is a bond for a fire truck that is scheduled to be retired in 2024. The outstanding debt as of May 31, 2015 is \$250,000.
 - The Village is set to incur debt for approximately \$2,620,000 for a water supply project and approximately \$7 million for WWTP upgrades.
 - A Village employee is currently receiving disability benefits; costs associated with this claim may need to be accounted for with a special debt district if the disability claim is not concluded by the dissolution date.
 - The Village-owned water tower is beyond reasonable repair and will be obsolete upon the completion of the new water main project. The water tower structure is a liability and will need to

- be removed which is the responsibility of the Village. There is not an estimated cost with the removal of the water tower at this time.
- h) Any agreements entered into with the town or towns in which the entity is situated in order to carry out the dissolution:
- The Village and the Town currently have no agreements in order to carry out the dissolution. This Plan was developed by the Dissolution Plan Steering Committee with the best interest of all residents in the Village and Town of Macedon in mind. See Section VI for more details.
- i) The manner and means by which the residents of the entity will continue to be furnished municipal services following the entity's dissolution:
- All services currently provided by the Village, other than water and sewer, will be provided by the Town of Macedon. These services include the following: local government representation, court services, clerical and administrative services, public building and property maintenance where applicable, planning, zoning, code enforcement services, road maintenance, repair, snow removal and salt applications, park and cemetery maintenance, fire and medical services, and community beautification. The Town will create special districts for the former Village to provide fire protection, sidewalk maintenance, brush collection, and street lighting.
 - Water and sewer services will be provided to the former Village by WCWSA. Water supply will be billed directly to the residents as part of a special district and a special district for the sewer system and WWTP will be created for the former Village.
 - Police services and assessment functions are currently provided by the Town and will not be impacted by dissolution.
- j) Terms for the disposition of the entity's assets and the disposition of its liabilities and indebtedness, including the levy and collection of the necessary taxes and assessments therefore:
- A Village Debt District will be created to cover any former Village liabilities that may occur prior to date of dissolution or as a result of dissolution.
 - A Village employee is currently receiving disability benefits; costs associated with this claim will be accounted for in the special debt district if the disability claim is not concluded by the dissolution date
 - The Village-owned water tower is beyond reasonable repair and will be obsolete upon the completion of the new water main project. The water tower structure will need to be removed which is the responsibility of the Village. There is not an estimated cost with the removal of the water tower at this time. Sale of Village-owned assets may be used to offset this cost to residents. However, any costs associated with the water tower's removal that are not offset with the sale of Village assets will be included in the Debt District.
 - The outstanding sewer repair bond and fire truck bond will be paid off with the sale of Village-owned assets and/or fund balances.
 - The new bond related to the Village water infrastructure will become part of the special Water District for the former Village. The new bond related to the improvements to the WWTP and sewer infrastructure will become part of the special Sewer District for the former Village.
- k) Findings as to whether any local laws, ordinances, rules or regulations of the entity shall remain in effect after the effective date of the dissolution or shall remain in effect for a period of time other than as provided by GML Article 17-A §789:

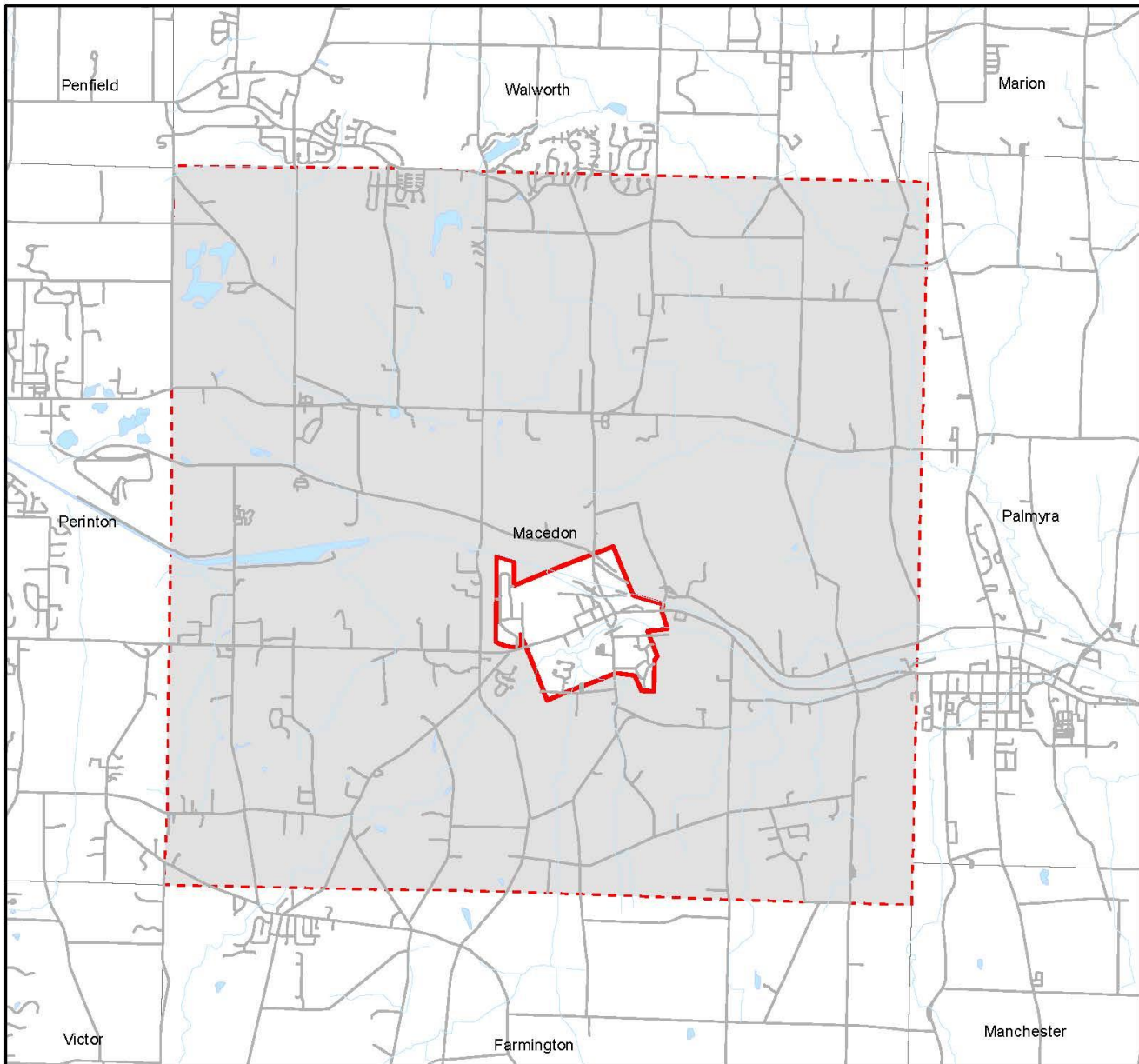
- All Village local laws, ordinances, rules or regulations, in effect on the date of dissolution shall remain effective for a period of two years following dissolution. Such local laws, ordinances, rules or regulations shall be enforced by the Town within the limits of the dissolved Village as if they had been duly adopted by the Town Board. At any point during the two year period, the Town Board shall have the power to review, adopt, amend or repeal such local laws, ordinances, rules or regulations. If no action is taken by the Town Board within the two year period, the law(s) will be automatically repealed. (A full list of Local Laws are provided in Section VI)
 - The Village of Macedon recommends that the Town amends its zoning to reflect similar land use and density requirements as currently allowed.
 - The Village of Macedon recommends that the Town adopts the Village's Local Waterfront Redevelopment Plan (LWRP) and Brownfield Opportunity Area Plan (BOA).
- l) The effective date of the proposed dissolution:
- The Village of Macedon proposes to dissolve effective March 31, 2017.
- m) The time and place or places for a public hearing or hearings on the proposed dissolution plan pursuant to section seven hundred seventy-six of this title:
- The public hearing was held **Thursday, December 3, 2015 at 6:30 p.m.** The public hearing was at the **Palmyra-Macedon Intermediate School: 4 West Street, Macedon, NY 14502.**
- n) Any other matter desirable or necessary to carry out the dissolution:
- Upon dissolution, the Town will create a special Fire Protection District, Lighting District, Sidewalk District, and a Brush Collection District in accordance with Articles 1 of the Town Law in order to furnish, provide and cover fire protection, street lighting, sidewalk maintenance and repair, and brush collection expenses within the area of the former Village.
 - Upon dissolution, the Town will create a Water District and a Sewer District for the former Village in accordance with Articles 1 of the Town Law.
 - Upon dissolution, the Town will create a Debt District in accordance with GML Article 17-A §790 to cover any former Village liabilities that may occur prior to date of dissolution or as a result of dissolution.
 - All of the real property lying within the bounds of these Districts will be subject to the indebtedness of such districts, including any outstanding obligations and bonds issued for these services. See Section VIII for more details.

Effective Dissolution Date

The Village of Macedon will dissolve effective March 31, 2017.

Public Hearing on the Dissolution Plan

The Village of Macedon held an official public hearing on **Thursday, December 3, 2015 at 6:30 p.m.** The public hearing was at the **Palmyra-Macedon Intermediate School: 4 West Street, Macedon, NY 14502.**

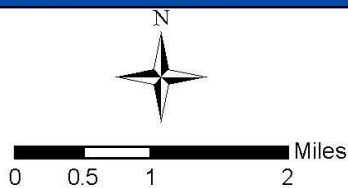


Location Map

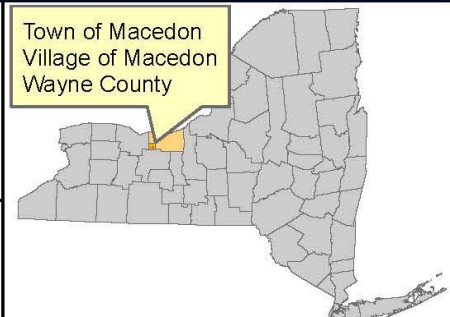
Village of Macedon & Town of Macedon
Wayne County, New York

Legend

- Hydrography
- Streets
- Village of Macedon
- Town of Macedon



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II. Demographic & Socio-Economic Overview

Overview

Population densities, geography, and level of service play a critical role in the differences in how operational cost differs from community to community. As illustrated in **Table 1: Municipal Characteristics Summary**, according to the 2010 Census, the Village of Macedon has 1,523 residents within the 1.2 square mile Village while the Town of Macedon has 9,148 residents within the 38.9 square miles of the Town. Therefore, the Town has a low density of 235 persons per square mile while the Village contains 1,269 persons per square mile. According to the 2009-2013 ACS, the Village has a median household income of \$71,406 which is higher than the Town's \$59,266 and the Town has over 60 centerline miles of local road compared to the Village's 5.86 centerline miles.

Table 1: Municipal Characteristics Summary

	(T) Macedon	(V) Macedon	Combined
Population (2010)	9,148	1,523	10,671
Land Area (square miles)	38.9	1.2	40.1
Population per square mile	235.2	1,269.2	266.1
Households (2010 Census)	3,881	633	4,514
Median household income (2009-2013 ACS)	\$59,266	\$71,406	\$65,336 (average)
Total centerline miles	117.11	11.61	128.72
Local (Town/Village-owned) centerline miles	60.59	5.86	66.45

Source: US Census Bureau 2010, ACS 2009-2013

Population

Local population growth and decline is dependent on several factors including economic expansion, environmental capacity, housing suitability, age-driven needs and regional desirability. According to U.S. Census data, both the Town and Village have experienced growth since 1990 as depicted in **Table 2: Population Trends**. The Town has grown in population from 7,375 in 1990 to 9,148 in 2010 which is 23.1% increase while the Village increased from 1,400 in 1990 to 1,523 in 2010, an 8.7% increase.

Table 2: Population Trends

Year	(T) Macedon		(V) Macedon	
	Number	Growth	Number	Growth
1990	7,375	NA	1,400	NA
2000	8,688	17.8%	1,496	6.9%
2010	9,148	5.3%	1,523	1.8%

Source: US Census Bureau 1990, 2000, 2010

Road Network

Table 3: Road Centerline Mileage provides a summary of road mileage for the Town and Village of Macedon. There are a combined total of 151.97 centerline miles within the Town and Village, of which, only 11.61 miles (7.6%) of total centerline miles are within the Village. Local roads account for the highest percentage at 44% of the total which is 66.45 centerline miles and NYSDOT is responsible for 62.27 (41%) centerline miles. Wayne County completes the total with 15% or 23.25 centerline miles.

Table 3: Road Centerline Mileage

	(T) Macedon	(V) Macedon	Combined	% of Total
Total Local Mileage	60.59	5.86	66.45	44%
County Mileage	23.25	0	23.25	15%
NYSDOT Mileage	56.52	5.75	62.27	41%
Total Centerline Mileage	140.36	11.61	151.97	100%

Source: New York State Department of Transportation Highway Inventory

Age Distribution

According to the 2010 U.S. Census, the Town and Village of Macedon's greatest concentration of population falls within the 0-14 age range with the 19.5% and 20% respectively. The age distribution for both the Town and Village are similar and the median age for for both is 41. According to **Table 4: Age Comparison**, the next largest age cohorts in the Town and Village are 45-54 (Town 17.7% and Village 17.1%) and 35-44 (Town 14.7% and 14.4%). More than ¼ of the total population of both the Town and Village are under the age of 19 which emphasizes the need for education and family services.

Table 4: Age Comparison

Age	(T) Macedon		(V) Macedon	
	Total	%	Total	%
0-14	1,791	19.5	305	20
15-19	629	6.9	104	6.8
20-24	432	4.7	62	4.1
25-34	964	10.6	172	11.3
35-44	1,349	14.7	219	14.4
45-54	1,620	17.7	260	17.1
55-64	1,181	12.9	213	14
65-74	657	7.2	120	7.9
75+	525	5.8	68	4.4
Total	9,148	100%	1,523	100%
Median Age	41.1		41	

Source: US Census Bureau 2010

Household Composition

The U.S. Census Bureau provides information on household composition, which details the structure of the individuals and families living within the Town and Village boundaries. According to **Table 5: Household Composition**, the majority of households in the Town and Village are family households (70.8% and 69.2% respectively), as compared to non-family households (29.2% and 30.8% respectively).

Table 5: Household Composition

	(T) Macedon		(V) Macedon	
	Total	%	Total	%
Total Households	3,650	100%	601	100%
Family Households	2,583	70.8%	416	69.2%
Nonfamily households	1,067	29.2%	185	30.8%
Households with Children < 18	1,243	34.1%	207	34.4%
Households with Persons < 65	859	23.5%	138	23%
Average household size	2.5		2.53	
Average family size	2.95		3.04	

Source: US Census Bureau 2010

Non-family households also include individuals living alone. The average household size in the Town of Macedon is 2.5, while the average household size in the Village of Macedon is 2.53.

Housing Stock

The availability, affordability, and condition of housing within a community are important factors that residents and employers consider when determining re-location. In addition, home ownership is directly linked to household spending on services and supplies for home improvements, home furnishings, and other home-related items. Housing is a key component of an economic development as it contributes to the overall image and desirability of the community.

Table 6: Housing Type

Housing Type	(T) Macedon		(V) Macedon	
	Number	%	Number	%
OCCUPANCY STATUS				
Total housing units	3,881	100.0%	633	100.0%
Occupied housing units	3,650	94%	601	94.9%
Vacant housing units	231	6%	32	5.1%
TENURE				
Total Occupied housing units	3,650	100%	601	100%
Owner occupied	2,831	77.6%	451	75%
Renter occupied	819	22.4%	150	25%
VACANCY STATUS				
Total Vacant housing units	231	6%	32	5.1%
Vacant, For rent	100	2.6%	16	2.5%
Rented, not occupied	7	0.2%	0	0.0%
For sale only	43	1.1%	4	0.6%
Sold, not occupied	10	0.3%	2	0.3%
For seasonal, recreational, or occasional use	24	0.6%	3	0.5%
Other vacant	47	1.2%	7	1.1%

Source: US Census Bureau 2010

According to the 2010 Census the Town of Macedon contains a total of 3,881 housing units of which 3,650 are occupied and 231 are vacant. The Village of Macedon contains a total of 633 housing units of which 601 are occupied and 32 are vacant. According to **Table 6: Housing Type**, of the 3,650 occupied housing units in the Town, 2,831 are owner occupied while 819 are renter occupied. Of the 601 occupied housing units in the Village, 451 are owner occupied and 150 are renter occupied. The Village has six (6) vacant properties that have been foreclosed upon and are now bank owned.

Income

Household income is the total income of all members of a household regardless of their relationship to each other. The amount of income is an indicator of the local economy. Understanding the income characteristics of the community is also important in determining a community's health as well as the ability of residents to maintain their housing, contribute to the local tax base, and participate in the economy.

Table 7: Household Income, demonstrates that the median household income in the Town of Macedon has increased 18% since 2000 but is significantly lower than the Village's \$71,406 median income that increased almost 36% from \$45,774 in 2000. The Town has seen a decrease of 4.6% in median income of less than \$25,000 and a large increase of 10.8% of \$100,000 or more. The Village has seen a similar trend with a decrease of 10.7% in median income less than \$25,000 and an increase of 16.8% of \$100,000 or more.

Table 7: Household Income

	Town of Macedon				Village of Macedon			
	2000		2010		2000		2010	
	Residents	% of Total	Residents	% of Total	Residents	% of Total	Residents	% of Total
less than \$25,000	637	19.6%	535	15%	140	24.5%	77	13.8%
\$25,000 to \$49,999	1,040	32.1%	966	27.1%	189	33%	105	18.8%
\$50,000 to \$74,999	746	23%	721	20.3%	132	23%	107	19.2%
\$75,000 to \$99,999	515	15.9%	618	17.4%	65	11.3%	129	23.2%
\$100,000 or more	305	9.4%	719	20.2%	47	8.2%	139	25%
Total Households	3,243	100%	3,559	100%	573	100%	557	100%
Median HH Income	\$48,640 (2000)		\$59,266 (2013)		\$45,774 (2000)		\$71,406 (2013)	

Source: US Census Bureau 200, ACS 2009-2013

III. Dissolution of Government Services, Functions & Employees

The following is a summary of all services and functions currently provided to Village residents, their related cost, and the proposed post dissolution conditions for the continued delivery of municipal services to former Village residents upon dissolution. Through a series of meetings, the Dissolution Plan Steering Committee discussed how desired and essential services would be continued for Village property owners. The Committee carefully considered what costs would be saved upon dissolution and what costs will be transferred to the Town budget from the former Village budget in order to maintain like services, community character, and quality of life that is valued by the Village and Town residents.

The proposed post dissolution conditions outlined below represent the most favorable and effective way to implement Village dissolution. This section outlines the manner and means by which Village property owners will continue to be furnished municipal services upon dissolution and the plan for the transfer or elimination of public employees in accordance with GML Article 17-A §774(e) & (i).

Village Mayor and Village Board of Trustees

The Village is currently governed by an elected Mayor and Village Board of Trustees made up of five (5) members. The Mayor and Board of Trustees have four year terms. The Mayor and Trustees are responsible for overseeing all Village operations, including finances, staff, and the use of Village property and equipment. According to the 2015-2016 Village Budget, the position of Mayor costs a total of \$6,000 for payroll and the Board of Trustees costs a total of \$32,055, including an annual payroll of \$17,255 to the Board members and \$14,800 to training, legal notices, and meetings. Total cost for the Village Mayor and Village Board of Trustees is \$38,055.

Post Dissolution Conditions:

The Village Mayor position will be abolished and there would be no expenses associated with the Mayor. The Village Board of Trustees will be abolished. All functions and responsibilities of the Board of Trustees will be assumed by the Town Board. The Town Board will continue to represent former Village residents in the absence of a Village government. The Town Supervisor will continue to represent former Village residents in the same capacity.

Village Justice

The Village is currently served by a part-time elected Village Justice with an Acting Justice that fills in only on an as needed basis and a part-time Court Clerk. The Village Justice has a four year term. The Village Court uses the Town Hall meeting room for court proceedings. The overall cost of the Village Justice is \$36,957, including \$21,807 in annual salaries (\$9,000 for the Village Justice, \$600 for the Acting Justice and \$12,207 for the Justice Clerk). Equipment and Records Management cost \$1,400

annually and Training and Travel costs total \$750. Utility costs for the court are budgeted at \$3,000 for the year and a contract for armed guards, auditor, and stenographers is the final \$10,000 of the annual budget. Revenues for Fines and Forfeitures in 2013-2014 were \$39,167.

Post Dissolution Conditions:

The three part-time positions (Village Justice, Acting Village Justice and Clerk to the Village Justice) will be abolished. The Town Justice and Town Justice Clerk will assume all duties. Salary adjustments will be at the Town Board's discretion. No adjustment is accounted for at this time. Pursuant to GML Article 17-A §788(3), all court records of the Village Court must be given to a justice court judge that will be designated by the administrative judge of the Seventh Judicial District. The designated judge will have the authority to execute and complete any unfinished business.

The Village Justice discontinued taking misdemeanor and felony cases on July 1, 2015 and all other cases on September 1, 2015 to allow sufficient time to process these cases. The Village Court will cease open court January 1, 2016, allowing the Village Court to report \$0 for three consecutive months (March, April, and May 2016) to be closed by June 1, 2016. The Town will be responsible for all transferred archived records.

Clerk/Treasurer

The Village of Macedon employs one (1) full-time Clerk/Treasurer with one (1) part-time Deputy Clerk and one (1) part-time Deputy Treasurer. The Clerk/Treasurer is responsible for maintaining Village files and records, accounts payable and receivable, payroll, human resources and insurances, receiving tax payments, taking minutes of Board of Trustees meetings, preparing public notices for all Board and Committee meetings, and fielding phone calls, emails and walk-in requests for and information for all Village services. According to the 2015-2016 Village Budget sections of Treasure and Clerk, the Village Clerk/Treasurer department costs \$25,150, including an annual salary of \$14,500 for the full-time Clerk/Treasurer and \$10,250 for the part-time annual salaries. The total annual salaries for all three (3) positions are currently divided in the Village budget into General, Water, and Sewer and are noted separately in each budget line item. The Treasure budget also includes \$200 for software and the Clerk budget has a contract amount of \$200 for miscellaneous equipment and training. The total annual salaries for all three (3) positions are currently divided in the Village budget sections of General, Water, and Sewer and are noted separately in each budget line item.

Post Dissolution Conditions:

The Village Clerk/Treasurer and the Deputy Clerk positions will be abolished. The Town Clerk will assume all duties. Salary adjustments will be at the Town Board's discretion. No adjustment is accounted for at this time.

Auditor

The Village of Macedon budgets \$5,500 for contractual services for annual auditing of financials and payroll.

Post Dissolution Conditions:

The Village dissolution will eliminate the need for an auditor and the functions will be assumed by the Town Accountant.

Assessor

This function is performed by the Town Assessor for the Town and Village of Macedon.

Post Dissolution Conditions:

The Village dissolution will have no effect to the functions of the Assessor.

Village Attorney

The Village Attorney is a contracted position on an “as needed” basis with a total budget of \$61,500. This budget includes an anomaly of \$50,000 that was budgeted for anticipated litigation. Litigation has since been avoided and this budget line item will be unnecessary.

Post Dissolution Conditions:

Budgeted expenditures for attorney services will be eliminated. Attorney services will be absorbed by the Town Attorney.

Registrar of Vital Statistics

The functions of the Registrar of Vital Statistics are performed part-time by the Village’s Deputy Clerk with an annual budget of \$750.

Post Dissolution Conditions:

Duties will be absorbed by the Town Clerk. Salary adjustments will be at the Town Board’s discretion. No adjustment is accounted for at this time.

Property Tax Collection

The function of Property Tax Collection is performed by the Village Clerk/Treasurer as part of the full-time duties associated with the position and is part of the Clerk/Treasure budget. The County prepares the bills and the Village distributes to the residents via mail, collect taxes, enter/deposit monies, and notify the County to re-levy unpaid taxes. Supplies and postage for the preparation and mailing of tax bills is part of the Central Storeroom budget.

Post Dissolution Conditions:

Duties will be absorbed by the Town Clerk. Salary adjustments will be at the Town Board's discretion. No adjustment is accounted for at this time.

Code Enforcement

The Village employs a part-time Code Enforcement Officer to perform building and fire inspections. The annual salary for the part-time Code Enforcement Officer is \$12,000 which includes inspections, review of signage applications and zoning variances, and attending monthly zoning and planning board meetings. The Safety Inspections budget also includes \$250 for equipment, \$1,470 for training, and \$1,772 for contractual fees that include software licensing and mobile phone contracts. The Total annual Safety Inspections budget amounts to \$15,492.

Post Dissolution Conditions:

This function will be performed by the Town Building Inspector. Salary adjustments will be at the Town Board's discretion. No adjustment is accounted for at this time. The Village currently has six (6) vacant and foreclosed properties that are dilapidated and/or condemned with one (1) entering court proceedings for non-compliance. The Town Court is responsible for current and future court proceedings.

Public Works Department

The Village of Macedon Public Works Department (DPW) is housed in a Village-owned garage and employs five (5) full-time personnel that include one (1) superintendent, one (1) mechanic/laborer, three (3) laborers and one (1) part-time DPW Clerk. Village DPW owns three (3) dump trucks, two (2) trucks with plows, a backhoe, chipper, leaf vac, street broom, lawnmowers, and other miscellaneous items (full inventory list located in Section IV Village Assets) that total an approximate value of \$414,848. The Village DPW functions include street maintenance, snow removal, sidewalks, parks, drainage, cemeteries, water, and sewer. Each division of DPW service has a unique budget that supports the overall DPW annual running costs.

Street Maintenance has an annual budget of \$172,386. DPW Garage building maintenance and utilities total \$7,000 annually while payroll including overtime totals \$112,143 (52% of total DPW payroll). This payroll includes hours for snow removal, mowing, sidewalks, road repair, and maintenance of signs along the 5.86 Center Line Miles of Village-owned roads. Equipment, gasoline, vehicle maintenance, supplies/tools, uniforms, and radio repair account for \$31,742 of the budget. Village maintenance and paving total \$10,000 annually and workman's comprehensive insurance totals \$11,500 for the year.

Snow removal has an annual budget of \$12,000 for salt and \$1,500 for equipment which totals \$13,500 for the year. The payroll for snow removal is included under Street Maintenance.

Sidewalks have an annual budget of \$7,000 that includes maintenance and minor repair. This budget total includes a proposed stretch of new sidewalk to connect the cemetery to Jupiter Way.

Parks have an annual budget of \$11,257 that includes \$3,500 for payroll (0.02% of total DPW payroll) that covers the daily open/close and maintenance of Gravino Park restrooms, \$2,500 for equipment, and \$2,400 for supplies. The budget also includes contractual amounts of \$1,757 for insurance and \$1,000 for specific contractual projects such as tennis court resurfacing. Honor Roll is a program that provides small name plaques for Veterans on the gazebo at Canal Park and includes a budget of \$100.

Drainage has an annual budget of \$15,698. MS4 accounts for \$6,960 which includes the cleaning and maintenance of catch basins and water body banks. A contractual amount of \$4,000 for the services of the Village Engineer includes MS4 Coalition meetings, compliance reviews, site plan reviews, and annual reports. Annual insurance amounts to \$4,088 with \$150 for training/membership fees and \$500 for physicals and testing of DPW personnel.

Cemeteries have an annual budget of \$7,586 that includes \$1,500 in payroll (0.01% of total DPW payroll) that includes mowing and pouring concrete headstone foundations. Equipment accounts for \$4,000 while supplies and contract services for concrete and monument restoration total \$2,000. Insurance is contractual at \$86 annually.

Post Dissolution Conditions:

The Superintendent of Public Works position will be abolished and the Town Highway Superintendent will assume all duties. Salary adjustments will be at the Town Board's discretion. According to the Town of Macedon Highway Superintendent, the Town Highway Department staff is anticipated to be increased by 2.5 personnel, at an estimated annual salary of approximately \$41,000¹ each (totaling \$102,500 for Town budget), to provide all street maintenance, snow plowing, park maintenance, mowing, grounds keeping, and other services to the area of the former Village. However, through discussions with the Village DPW Superintendent, the Village of Macedon recommends that the Town Highway Department Staff be increased by three (3) full-time personnel to maintain the level of services currently provided to the area of the Village upon dissolution. Therefore, three full-time salaries totaling \$123,000 has been included in the fiscal analysis.

It is anticipated that WCWSA will take 2 full-time personnel for sewer functions at no cost adjustment for the Town. WCWSA will hire based upon qualifications and does not guarantee the positions to current Village or Town employees. All other DPW positions existing at the time of dissolution will be eliminated.

A special district will be created to cover the Town's new expenditures associated with the former Village sidewalk maintenance at an anticipated rate of \$0.11/\$1,000. The Town will assume the added expense and increase their annual budget by \$125,000 for the 5.86 center line miles of local roads which includes snow removal and salt, the maintenance of the transferred parks, and the duties associated with the former Village cemetery.

¹ The estimated annual salary is derived from the average salaries of all Village DPW personnel.

Public Water

The Village's drinking water is provided by the Wayne County Water and Sewer Authority (WCWSA). The Village purchases water from WCWSA at a wholesale price and is responsible for metering and billing. The Village provides every resident with public water and an additional 24 Town residents with drinking water for an income of \$3,750 annually. The Water Fund receives an annual credit for meter sales, commodity charges, interest, Town supply, and scrap for a total of \$273,128.

The Water Fund budget for Source Supply, Power, and Pump totals \$187,628 and includes a DPW payroll amount of \$34,528 (17% of total DPW payroll) with an additional \$2,100 for overtime that totals \$36,628 annually, \$145,000 to WCWSA for drinking water, and \$7,000 for equipment repairs and waterline maintenance and repair.

Water Administration has a total budget of \$26,330 that includes a percentage of the Clerk and Deputy Treasurer payroll that totals \$21,000 annually. Equipment and supplies total \$1,080 and uniforms and memberships/training are \$950. The Village uses specialized software for water billing that requires licensing for \$1,800 annually. Gasoline for meter readings completes the total budget at \$1,500 per year.

The budget for water transmission/distribution totals \$18,313. Village residents are charged a one-time fee for their water meter but the Village owns and maintains the meters. Water meters have a budget of \$1,200 for replacements with equipment and supplies for repairs totaling \$12,196. Testing of the system and insurance amount to \$2,112 while physicals/testing and training/memberships of DPW personnel is \$605.

The Village budgets \$6,960 for the Village Engineer that includes EFC Funding grant writing, assisting consultants with the water main replacement project, and mapping along with \$3,450 for legal services. The Village also budgets \$5,000 annually for the Water Fund's Water Reserve contingency for unexpected costs that may be accrued during the year.

A percentage of the Village's Employee Benefits are allocated to the Water Fund which total \$25,447. State Retirement is \$11,500 and Social Security is \$3,000. Worker's Compensation is \$1,650 with Disability Insurance at \$300 and Hospital and Medical Insurance totaling \$8,997.

Post Dissolution Conditions:

The Village drinking water will become the responsibility of Wayne County Water and Sewer Authority (WCWSA). The Town will renegotiate a contract with WCWSA to supply the former Village with drinking water. Village residents will be direct customers of WCWSA and be billed quarterly which may change the current rates. WCWSA will lease the water supply infrastructure from the Town at no cost and be responsible for basic maintenance of the system. Capital expenditures for improvements will be incurred by users within the districts of which aforementioned improvements are completed.

The Village DPW, Engineer, and legal services associated with water service will be eliminated upon dissolution. The Town engineer and attorney will absorb duties related to water supply capital improvement projects.

Public Sewer

The Village of Macedon provides public sewer to all their residents less a few parcels on the north side of the canal and owns the Wastewater Treatment Plant (WWTP) and the sewer collection system throughout the Village. The Village has an agreement to process the wastewater from the Town as they only have a sewer collection system with no WWTP for an agreed upon fee of \$120,708. Sewer rents are paid by all the Village residents with annual revenue of \$218,283 and significant industrial users pay \$120,000. Interest and penalties account for \$5,100 and a fund balance of \$26,475 finalize the total Sewer Fund revenues of \$497,446. All Village residents are required to pay for sewer capital improvement projects and an additional fee to connect to the system.

Sewer Administration allocates \$25,419 toward a percentage of the Clerk, Deputy Clerk, and the DPW Clerk payroll which is used for quarterly billing. Equipment, supplies and software account for \$3,300 and training/memberships for DPW personnel to obtain and retain certifications to operate the WWTP total \$4,000. Village monitoring for \$1,500 completes the total Sewer Administration budget of \$34,219.

The Village budgets \$12,852 for Sewer Lines which includes \$1,000 for miscellaneous repairs, \$4,500 for gasoline and vehicle maintenance, and annual insurance totals \$7,352.

Sewage Treatment/Disposal budgets a total of \$198,100 which includes \$62,305 for DPW payroll (31% of total DPW payroll) with an additional \$4,200 for overtime. Equipment, supplies, tools, and uniforms account for \$11,596 and plant repairs total \$20,000. WWTP and pump building maintenance is \$5,000 with annual utilities at \$45,000 and testing is \$10,000. Polymer is used as part of the treatment process and accounts for \$18,000 while sludge removal is \$15,000. Contractual services for specialty repairs complete the budget with \$7,000.

The Village Engineer has a contractual budget of \$20,880 for flow/capacity calculations, grant and RFP writing, intended use plans, and assisting consultants with the major sewer study and WWTP upgrade project.

The percentage of Employee Benefits in the Sewer Fund totals \$42,021. State retirement and social security total \$24,500. Worker's Compensation is \$7,000, disability insurance is \$500, and hospital and medical insurance totals \$9,596. A percentage of physicals/testing for DPW personnel accounts for \$425.

The Village budgets \$10,000 a year for Sewer Fund Reserves.

Post Dissolution Conditions:

Sewer administration and associated expenses by the Village Clerk and Deputy Clerk will be eliminated. Village Engineer functions will be absorbed by the Town Engineer and operations and maintenance of the WWTP will become the responsibility of WCWSA.

The Village of Macedon WWTP and sewer lines will be transferred to the Town. The sewer collection infrastructure will be owned by the Town and leased to WCWSA for no fee. A special sewer district for the former Village will be created for sewer rents and WWTP operations that will be billed direct to users by WCWSA. WCWSA anticipates the need for 2 Full-Time Equivalent (FTE) positions (WCWSA will hire qualified personnel, not necessarily Village employees) for operations and basic maintenance of the WWTP and former Village sewer collection system. No changes are proposed to the Town budget as a result from the transfer of Village DPW personnel to WCWSA.

Capital expenditures incurred for the WWTP and main sewer trunk line will be the responsibility of the Town and the former Village proportionately by EDUs. Other capital improvement debt to the sewer collection infrastructure will be incurred by the end user's special district.

The Town's budget is anticipated to be reduced by 0.5 FTE personnel. The approximate savings for the Town is \$20,500² in annual salary and \$14,364 in employee benefits.

Planning Board

The Village of Macedon Planning Board consists of one (1) Planning Board Chair and four (4) Planning Board members with four (4) year terms. The Planning Board responsibilities include: interpretation, updates, and amendments to the land use regulations and zoning; review and approval of site plans, subdivisions, and variances; and the review of SEQR. The Planning Board budget totals \$11,020 annually. The Planning Board Chair's payroll equals \$2,000 while the Planning Board Members' payroll totals \$4,200 and the Planning Board Clerk is budgeted with \$4,500. Training and legal notices account for the final \$320 of the budget.

Post Dissolution Conditions:

The Village of Macedon Planning Board will be eliminated. The Town of Macedon's Planning Board will assume the duties and responsibilities of the Village Planning Board.

Zoning Board of Appeals

The Village of Macedon Zoning Board of Appeals (ZBA) consists of one (1) Zoning Board Chair and four (4) Zoning Board members with terms of five (5) years that have the power to make interpretations of the Zoning Law, issue or deny Special Use Permits, and issue or deny variances. The ZBA budget totals \$4,650 annually of which \$2,500 is used as payroll to the ZBA members with \$1,500 to the Clerk's payroll and \$650 for training and legal notices.

Post Dissolution Conditions:

The Village of Macedon Zoning Board of Appeals (ZBA) will be eliminated. The Town's ZBA will assume responsibility for this function.

² The estimated annual salary is derived from the average salaries of all Village DPW personnel.

Historian

The Village Historian budget includes an annual salary of \$500 and a contractual amount of \$390 for miscellaneous expenses related to preservation and presentation of Village artifacts and historic photographs which totals \$890. The Village historian also provides tours and is a founding member of History Alive.

Post Dissolution Conditions:

The Village of Macedon Historian position will be eliminated. The Town Historian will absorb the functions.

Village Hall

Village Hall is owned and operated by the Village of Macedon. The annual budget for utilities and maintenance totals \$17,000.

Post Dissolution Conditions:

The Village will pursue the following options for Village Hall as part of the dissolution process:

Option 1: Sell the building and property for commercial redevelopment and use funds to reduce Village debt.

Option 2: Repurpose the building to be run by a nonprofit for a visitor center/history museum with office for Town Historian.

Option 3: Transfer the building to the Town. All costs to operate and maintain the building would be transferred to the Town.

Volunteer Fire Department

The Village of Macedon volunteer fire department is housed in a Village-owned Fire Hall and provides Village-wide service. The Village has an annual Fire Protection budget of \$111,417 of which, only \$3,750 is payroll for the Fire Chief stipend. The Fire Hall yearly maintenance is \$5,880 and annual utilities are \$16,660. Equipment (\$8,500), hoses (\$1,470), radio repair (\$3,000), supplies (\$2,940), medical supplies (\$490), and personal protective equipment (\$8,000) are physical inventory while gasoline (\$2,450), vehicle maintenance (\$8,000), training (\$1,470), physicals (\$1,450), and equipment certification (\$5,880) are intangible. The budget also includes \$20,350 for Workman's Compensation \$19,657 for contractual insurance.

Post Dissolution Conditions:

The Village-owned vehicles and equipment will be sold to reduce debt. The Fire Chief position and all budget items associated with the Fire Department will be eliminated. The Town will renegotiate a contract with the South Macedon Fire Department and the area of the former Village will become part of the Macedon-Farmington Fire Protection

District. The current tax rate of \$0.92 per thousand will provide an additional \$66,000 by levying the former Village residents for this service.

The Village-owned Fire Hall is located on NYS Canal Corporation property and has deed restrictions for use. The Village will pursue the following options for the Macedon Fire Hall as part of the dissolution process:

Option 1: Renegotiate the contract with NYS Canal Corporation for operation of revenue based uses.

Option 2: Transfer to Town for municipal use, such as a community center. All costs to operate and maintain the building would be transferred to the Town.

Emergency Medical Services

Emergency medical services within the Village are volunteer services with no payroll. The vehicles and equipment are Village-owned with an annual Ambulance budget of \$11,000. The Town of Macedon also dispatches ambulance service to the Village residents with a 2015 budget of \$40,000. The Town provides ambulance service to the Village for 96% of total calls. The remaining 4% of calls include a Village provided ambulance driver and a Town provided medic.

Post Dissolution Conditions:

The Village-owned vehicles and equipment will be sold to offset debt. The Town currently contracts for Emergency Medical Services and will now include full service to 100% of the total calls. This increase will not have an affect on the Town's budget.

Public Safety

The Village budgets \$100 annually for crossing guard services. The Village utilizes DPW personnel for crossing guard services at the Elementary School. The annual expenses are generally used for reflective safety gear and signage.

Post Dissolution Conditions:

The Town will continue to provide a crossing guard at the Elementary School with dedicated Highway Department personnel. No adjustments to the Town budget have been made at this time.

Police Protection

Police protection is currently provided by the Town of Macedon, the Wayne County Sheriff's Office and the New York State Police. No cost for this service is listed in the Village Budget. Village tax payers are charged for this service out of the countywide and state taxes.

Post Dissolution Conditions:

Village dissolution will have no impact on this function.

Elections

The Village budgets a contractual amount of \$3,000 annually for elections.

Post Dissolution Conditions:

Dissolution will eliminate the need for Village elections. These services will be provided by the Town at no additional expense.

Records Management

The Village budgets \$3,940 annually for Records Management. Payroll to outside contractors accounts for \$600 and a records contractual amount of \$440 for software. Web design completes the budget with an amount of \$2,900.

The Village was the recipient of a Records Management Grant that has a budget of \$6,340. This grant is complete and will not be part of future budgets.

Post Dissolution Conditions:

Dissolution will eliminate the need for Village Records Management and the functions will be absorbed by the Town Clerk.

Central Storeroom and Special Items

The Central Storeroom has a budget of \$8,500 for supplies, postage, and miscellaneous office materials. The Special Items budget totals \$22,436 and includes a contingent account (\$16,266), unallocated insurance (\$4,770), municipal association dues to NYCOM (\$1,000), and name tags (\$400).

Post Dissolution Conditions:

The tangible supplies from the Central Storeroom will be sold to reduce debt or transferred to the Town at no cost and the Special Items will be eliminated. Postage expenses will be absorbed by the Town.

Village Lighting

The Village provides public street lighting throughout the entire Village. The street lamps are owned and maintained by New York State Gas and Electric Corporation (NYSEG). The Village budgets \$26,000 annually for electricity costs to keep the lamps illuminated.

Post Dissolution Conditions:

The Town will negotiate a new contract with NYSEG and create a special Lighting District for the former Village to generate revenue to offset the annual electricity costs.

Village Brush Collection

The Village DPW provides brush collection two times a month from April through October to the residents. The annual cost for this service is approximately \$10,500 and is covered by the Street Maintenance line item budget.

Post Dissolution Conditions:

The Town will continue to provide this service to the former Village residents as part of a special district. The special district revenues will offset any costs incurred by the Town.

Village Celebration/Community Beautification

The Village budgets \$400 for celebration that includes lamp post banners and holiday décor. Community beautification is mainly for flowers with an annual amount of \$500. The Village was awarded an Erie Canal Concert Grant that required a 50/50 match of \$500 that expires with this budget year.

Post Dissolution Conditions:

The Town will continue to provide both celebration and beautification services. These expenses have often been covered by community donations and there are not any anticipated increases to the Town budget for these items.

Undistributed Employee Benefits

The Village allocates Employee Benefit expenditures as a percentage to each of the General, Water, and Sewer Funds. The total annual benefits amount to \$143,638 and are budgeted as follows: State Retirement at \$58,000, Social Security at \$29,500, Worker's Compensation at \$9,420, Disability Insurance at \$1,800, Hospital and Medical Insurance at \$41,493, Unemployment Insurance at \$3,000, and physicals/testing at \$425.

Post Dissolution Conditions:

Changes in employee benefits will result from staffing reductions upon dissolution of the Village. It is recommended that the Town Highway Department increase staffing to include 3 FTE Village personnel in order to continue providing the same level of services to the former Village. This results in an approximate an annual expense of \$48,463 in employee benefits. (Note, actual benefit costs will be determined based upon salary, years of experience, and any future negotiations between the Town of Macedon and selected personnel).

WCWSA will hire 2 FTE personnel based upon qualifications. As a result, the Town will reduce its need for an existing 0.5 FTE as a result of WCWSA services, which reduces the Town's current employee benefits by approximately \$8,077.

At the time of this plan, one Village employee is receiving disability insurance and a debt district may be needed to cover this expense upon dissolution.

Insurance/Contingency Fund

The Village property liability insurance policy totals \$39,211 and is allocated to each of the General, Water, and Sewer Funds. The General Fund budgets \$19,657 in Fire Protection, \$1,757 in Parks, \$86 in Cemeteries, and \$4,770 in unallocated insurance to cover parks, highway, and general policy coverage. The Water Fund budgets \$1,612 and the Sewer Fund budgets \$7,352 for a total insurance budget of \$35,234.

Post Dissolution Conditions:

The sale of property and equipment will reduce insurance policy totals upon dissolution. Fire Protection and ambulance will be eliminated. The Town will become responsible for insuring transferred property and equipment such as the WWTP, sewer, water supply, cemetery, and parks at an annual expense of \$9,718.

If Village Hall is transferred to the Town, add approximately \$1,000.

If Fire Hall is transferred to the Town, add approximately \$1,500.

Conclusions

Based upon the changes in services described above, a detailed Cost Shift Worksheet (see **Appendix C**) was developed to illustrate what costs would be saved when the Village dissolves, and what costs will be transferred to the Town budget from the former Village budget. Building upon this effort, Section VII of this document shows the projected tax impact on the Town and former Village taxpayers upon dissolution.

IV. Disposition of Village Assets

This section outlines the dissolution plan for transfer or disposition of Village's assets, including but not limited to real and personal property, and the current fair value thereof in accordance with GML Article 17-A §774(f) & (j). According to **Table 8: Village Asset Values**, the assessed and insured value replacement costs of the Village's assets and funds total approximately \$14.9 million. The most valuable asset is the Village's Sewer Plant along with considerable assets within the Fire Department and Ambulance Service. It must be noted that the majority of these assets can not be sold to reduce debt.

Table 8: Village Asset Values

Asset	Source of Values	Value
Buildings	Insured Values	\$7,240,320
Property	Assessed Full-Market Value	\$3,470,482
Building Contents	Insured Values	\$187,000
Vehicles & Equipment	Insured & Estimated Market Values	\$1,555,343
Bank Accounts	Statement	\$1,201,610
Fund Balances*	Statement	\$1,244,927
Total		\$14,899,682
*Fund Balances include cash equity from Village bank accounts		

Village-owned Real Property

All Village-owned real property is listed in **Table 9: Village-owned Real Property & Content** with Insured Building and Contents Values as well as Assessed and Full Market Values. The Insured Values are extrapolated from the Village's *Municipal Property and Liability Policy Renewal Declarations* for the period of 6/1/2015 – 6/1/2016 and the Assessed and Full Market Values are according to the *2015 Final Assessment Roll*. The Village will sell property and buildings that are not essential for the former Village to function after dissolution. All other real property in the possession of the Village of Macedon at the time of dissolution will be transferred to the Town of Macedon at no cost. The Town will, at their option, prepare any and all deeds for the Village to execute prior to the date of dissolution.

Table 9: Village-owned Real Property & Content

Tax ID #	Address	Property	Insured Building Value	Insured Content Value	Assessed Value	Full Market Value	Potential Revenue
08-863886	81 Main Street	Village Hall*	\$355,900	\$38,300	\$98,800	\$99,798	\$394,200
08-832849	Main Street Rear	Vacant Rural*	-	-	\$2,000	\$2,200	\$2,200
08-875920	Main Street Vacant	Vacant Commercial	-	-	\$25,200	\$25,455	\$0
08-899936	Main Street Lot	Parking Lot*	-	-	\$60,800	\$61,414	\$61,414
08-901907	Main Street Lot	Lot*	-	-	\$44,400	\$44,848	\$44,848
05-100892	135 Main Street	Treatment Plant	\$3,311,400	\$41,000	\$1,875,400	\$1,894,343	\$46,800
	135 Main Street	Pump House	\$170,000	-			
	135 Main Street	Final Clarifier	\$940,300	-			
	135 Main Street	Pump House Storm Water	\$3,120	\$7,800			
	135 Main Street	Pump House Trickling	\$251,200	-			
	135 Main Street	Primary Clarifier	\$184,600	-			
	135 Main Street	Shed	\$5,600	-			
	135 Main Street	DPW Garage	\$364,100	\$46,800			
	135 Main Street	Gravino Park Concessions/Restroom	\$39,000	-			
	135 Main Street	Gravino Park Storage Building	\$14,600	-			
	135 Main Street	Gravino Park Pavilion	\$15,300	-			
	135 Main Street	Gravino Park Gazebo	\$3,600	-			
08-884781	Erie Road	Cemetery & Vault	\$7,800	-	\$504,300	\$509,394	\$0
08-948888	Erie Road	Water Tower	\$450,800	-	\$121,200	\$122,424	\$0
00-235931	Route 31	Water Supply	-	-	\$225,300	\$227,576	\$0
20-840048.1	1 Canal Park	Fire Department	\$817,800	\$39,400	\$363,100	\$366,768	\$53,100
	1 Canal Park	Pavilion	\$41,000	\$13,700			
	1 Canal Park	Gazebo	\$7,400	-			
08-838937	Bickford Street	Gazebo	\$5,600	-	\$50,700	\$51,212	\$0
06-447793	Kemp Drive	Rural Vacant*	-	-	\$40,200	\$40,606	\$40,606
07-723764	Poplar Street	Rural Vacant	-	-	\$24,200	\$24,444	\$0
Totals			\$7,240,320	\$187,000	\$3,435,600	\$3,470,482	\$643,168
(*) indicates building and/or property that can be sold							

Although listed with an assessed and replacement value, several Village assets are restricted by deed and/or required to be transferred to the Town or County for the former Village to continue operations. Canal Park is owned by the State of New York and the Fire House is restricted to not-for-profit uses with no sublets or alterations without written consent from the State. The Village would need to negotiate with the State for alternate uses and any new agreement would need to be transferred to the Town for future municipal use. The vehicles and equipment associated with the Fire House can be sold to reduce Village debt.

Village Hall and the vacant/parking lot properties located along Main Street may be sold to reduce Village debt. Any properties or assets not sold at the time of dissolution will be transferred to the Town.

The property located at 135 Main Street includes the DPW garage, WWTP, and Gravino Park. The vehicles and contents of the DPW may be sold to reduce Village Debt, but the WWTP needs to be transferred to the Town for continued treatment of the Town and former Village wastewater. Gravino Park is located on the same parcel as the WWTP and as part of the new agreement with WCWSA will become a separate parcel from the WWTP. It is recommended that during this process, the Village separate the DPW garage from Gravino Park to create two distinct assets that may be sold or transferred individually to reduce debt.

Of the \$7,240,320 in Village-owned building assets, Village Hall is the only building that can be sold as it is not restricted by deed or required for the Village to function upon dissolution for an insured value of \$355,900. The insured amounts of contents total \$187,000, of which, \$138,200 can be sold. According to the 2015 Final Assessment Roll, the Village-owned property has a total full-market value of \$3,470,482, of which, approximately \$149,068 can be sold with no deed restrictions. The total value of Village-owned real-property and contents that can be sold to off-set debt is \$643,168.

Personal Property

Personal property owned by the Village of Macedon may be sold to reduce Village debt. At the time of dissolution, any remaining Village personal property will become the property of the Town of Macedon. Personal property will mean and include office equipment, furniture, tools, parts inventory, and any other items commonly considered to be personal property of the Village (See **Table 9: Village-owned Real Property and Content**).

Village-owned Vehicles/Equipment

The Village of Macedon will sell vehicles and equipment owned by the Village to offset debt. Any vehicles or equipment still owned by the Village at the time of dissolution will become the property of the Town of Macedon. During the transition period, the Highway Superintendent may determine which pieces of any transferred vehicles or equipment it will retain, with the remaining equipment to be auctioned off if it is considered redundant. The insured value of Village-owned vehicles and equipment in 2015 is \$3,431,445. The department, age and insured value of each asset are shown in **Table 10: Village-owned Vehicle/Equipment Inventory** below. The approximated value of the Village's vehicles and equipment totals does not include the contents of the Village's buildings (contents are included with Real Property).

Table 10: Village-owned Vehicle/Equipment Inventory

Department	Year	Item Description	Insured Value	Potential Revenue
Fire	1985	Shoreline Trailer	\$2,000	\$2,000
Fire	1985	Smoke Craft Pontoon Boat with 25 HP Mercury Motor	\$4,000	\$4,000
Fire	1991	Chevrolet Mini Pumper	\$125,000	\$125,000
Fire	1991	Spartan Ladder Truck	\$750,000	\$70,000*
Fire	1995	Spartan Fire Truck	\$350,000	\$45,000*
Fire	1997	Ford Rescue Van	\$35,000	\$35,000
Fire	1998	Proline Trailer	\$1,500	\$1,500
Fire	2001	Spartan Fire Truck	\$425,000	\$100,000*
Fire	2002	Ford E450 Ambulance	\$225,000	\$15,000*
Fire	2002	Ford E450 Ambulance	\$225,000	\$15,000*
Fire	2009	Sutphen Fire Truck	\$750,000	\$750,000
Fire	2013	Chevrolet Tahoe Ambulance	\$42,100	\$42,100
Fire	-	John Deere Gator 6x4 ATV	\$6,000	\$4,500*
Highway	1994	Ford F800 Dump Truck with plow/sander	\$32,000	\$12,000*
Highway 70%, Water 10%, Sewer 20%	1999	Chevrolet 7500 with plow	\$20,000	\$17,500*
Highway	2001	Chevrolet HD 3500 Dump Truck	\$20,000	\$15,000*
Highway	2003	Chevrolet Silverado K2500 with plow	\$26,000	\$12,000*
Sewer	2003	Seca Trailer Mounted Sewer Jet	\$28,000	\$28,000
Highway 70%, Water 10%, Sewer 20%	2011	Chevrolet 2500 Dump Truck with plow	\$43,743	\$43,743
Highway 50%, Water 10%, Sewer 40%	2012	Chevrolet Silverado HD 3500 with plow	\$34,355	\$25,000*
Highway	2004	TWF Utility Trailer	\$750	\$750
Fire	1836	Rumsey Hand Drawn Pumper	\$20,000	\$20,000
Highway	-	Blacktop Roller – 8 HP	\$7,000	\$7,000
Highway	1999	Street Broom	\$2,800	\$2,800
Highway	1999	New Holland Backhoe	\$35,000	\$20,000*
Highway	2002	Brush Bandit Chipper	\$16,500	\$12,000*
Highway	2004	John Deere Lawnmower	\$18,000	\$18,000
Highway	2006	Giant Vac 3010TR Leaf Loader	\$25,000	\$7,500*
Highway	2007	Kubota Tractor	\$16,000	\$14,000*
Highway	-	Mohawk 2 Post 7.5 Ton Lift	\$12,000	\$12,000
Highway	1999	Ingersoll Rand Portable Air Compressor	\$8,000	\$8,000
Highway	2002	Genie 34' Boom Lift	\$13,000	\$15,000*
Highway	2010	Grasshopper Lawnmower	\$16,000	\$10,000*
Highway	1985	Ford 1710 Tractor	\$10,000	\$10,000
Highway	2007	Smith Metal Works Spreader	\$3,700	\$3,700
Highway	2013	Toyota Electric Pallet Truck	\$5,000	\$5,000
Highway	-	Miscellaneous Tools – no one item over \$5,000	\$22,000	\$22,000
General	-	Computer Hardware and Software	\$50,000	\$0*
General	2012	Mitsubishi Projector and Case	\$997	\$250*
General	2013	Panasonic Laptop Computer	\$5,000	\$5000
Total			\$3,431,445	\$1,555,343*

*Value derived from comparable researched sale prices for similar vehicle or equipment

Bank Accounts, Village Books and Records

As of July 2015, the Village of Macedon maintained the following bank accounts with Community Bank, N.A. and Lyons National Bank (LNB) as depicted in **Table 11: Village Bank Accounts & Balances**. The total of Village-owned accounts as of July 31, 2015 was \$1,341,276.23. Upon dissolution, all records, books and papers shall be deposited with the Town Clerk of the Town of Macedon and they shall there upon become a part of the records of the Town.

Table 11: Village Bank Accounts & Balances

Account Type	Account ID #	Village Fund	Balance (as of 7/31/15)
Non Expendable Trust	.....3725	Special Reserves	\$160,982.78
Expendable Trust	.....3733	Set-aside Reserve	\$57,081.92
All Funds – Money Market*	.....3741	General, Water, Sewer	\$1,122,018.05
Trust & Agency	.....3766	Payroll Disbursement	\$1,188.49
Cash Disbursements Checking	.....3758	Disbursement	\$4.99
Checking – VFD held**	.....2579	Macedon Fire	\$5,234.06
Total			\$1,341,276.23
*Balance is cash equity represented in the budget as Fund Balance			
**Account held by Macedon Fire Department			

V. Disposition of Liabilities, Fund Balances & Indebtness

This section outlines the dissolution plan for transferring or disposing of the Village's current liabilities and indebtedness in accordance with GML §774(g) & (j). **Table 12: Village Fund Balances** depicts the fund amounts as of May 31, 2015. The Village has a capital reserve fund totaling \$327,000 set aside to replace an ambulance, fire truck, and highway equipment. The Village also has other fund balances in each of its operating funds for repairs, appropriated to reduce the tax levy and unassigned to be used as decided by the Board. There is also a \$218,000 trust fund that the Village is currently restricted to using only the proceeds from investments of that fund.

Table 12: Village Fund Balances

Village of Macedon Fund Balance (Year End May 31, 2015)					
	General	Water	Sewer	Trust	Total
Trust Fund	\$0	\$0	\$0	\$218,201	\$218,201
Restricted-Capital Reserve*	\$327,059	\$0	\$0	\$0	\$327,059
Committed-Repairs	\$0	\$10,000	\$84,951	\$0	\$94,951
Assigned-Appropriated for Taxes	\$75,000	\$17,664	\$48,368	\$0	\$141,032
Unassigned	\$135,789	\$153,044	\$174,581	\$0	\$463,684
Total Fund Balance**	\$537,848	\$180,708	\$307,900	\$218,201	\$1,244,927
*Designated between ambulance replacement, fire truck replacement, highway equipment and cold storage					
**Excludes \$5 million in fixed assets					

Liabilities

The Village is a participant in the state unemployment fund, as such, the terminated employees who are eligible for unemployment benefits will be covered, and this will not be a liability or cost to the Town. A Village employee is currently receiving disability benefits; costs associated with this claim may need to be accounted for in the Debt District if the disability claim is not concluded by the dissolution date. The Debt District will cover any other former Village liabilities that may occur prior to the date of dissolution or due to dissolution.

The Village-owned water tower is beyond reasonable repair and will be obsolete upon the completion of the new water main project. The water tower structure will need to be removed which is the responsibility of the Village. There is not an estimated cost with the removal of the water tower at this time. Any cost associated with the water tower's removal will go to the Debt District.

Indebtedness

The Village currently has two bonds totaling \$500,000. The first is a bond for sewer repairs and equipment purchases that will be retired in 2017. The payment is \$125,000 per year plus interest at a rate of 1.750%. The outstanding debt as of May 31, 2015 is \$250,000. The second is a bond for a fire truck that is scheduled to be retired in 2024. The current payment is \$20,000 per year plus interest at a rate of 4.5%. The outstanding debt as of May 31, 2015 is \$250,000. Any general fund debt that is not retired prior to dissolution would be paid for by a special district.

The Village is set to incur debt for approximately \$2,620,000 for a water supply project and approximately \$7 million for WWTP upgrades.

A Village employee is currently receiving disability benefits; costs associated with this claim may need to be accounted for with the Debt District if the disability claim is not concluded by the dissolution date.

The Village-owned water tower is beyond reasonable repair and will be obsolete upon the completion of the new water main project. The water tower structure is a liability and will need to be removed which is the responsibility of the Village. There is not an estimated cost with the removal of the water tower at this time.

VI. Agreements & Local Laws Upon Dissolution

This section describes any agreements entered into with the Town in order to carry out the dissolution (GML Article 17-A §774 (h)) as well as the findings as to whether any local laws, ordinances, rules or regulations of the Village shall remain in effect after the effective date of the dissolution or shall remain in effect for a period of time other than as provided by GML §789 ((GML Article 17-A §774 (k))).

Agreements Necessary for Dissolution

- Payments in lieu of taxes (PILOT) – The Town will need to renegotiate any existing PILOT agreements or the contracts will be void.
- NYSEG for Lighting District – The Town will need to renegotiate an agreement with NYSEG to continue providing street lighting.
- Franchise Agreements – The Town will need to renegotiate any existing franchise agreements or the contracts will be void.

Local Laws, Plans, Boards, and Commissions

All Village local laws, ordinances, rules or regulations, in effect on the date of dissolution shall remain effective for a period of two years following dissolution. Such local laws, ordinances, rules or regulations shall be enforced by the Town within the limits of the dissolved Village as if they had been duly adopted by the Town Board. At any point during the two year period, the Town Board shall have the power to review, adopt, amend or repeal such local laws, ordinances, rules or regulations in the same manner as other local laws, ordinances, rules or regulations of the Town. If no action is taken by the Town Board within the two year period, the law(s) will be automatically repealed. The following section outlines the post dissolution conditions for all existing local laws, plans, boards, and commissions of the Village of Macedon.

Post Dissolution Conditions

Village of Macedon Zoning Law

The Town Board is required to update the Town of Macedon Zoning Law to include the former Village. The Village of Macedon Zoning Law was updated in 2008 for the purpose of promoting the health, safety and general welfare of the people of the Village of Macedon. The Zoning Law is adopted pursuant to Article 7 of the Village Law of the State of New York. Its purpose is to regulate and restrict: the height, number of stories and size of buildings and other structures; the percentage of lot that may be occupied; the size of yards, courts and other open space; the density of population and the location and use of buildings, structures and land for business, industry, agriculture, residence or other purposes.

The Zoning regulations and Zoning Map are designed to: lessen congestion in the streets; to secure safety from fire and other dangers; to provide adequate light and air; to provide for solar access and the

implementation of solar energy systems; to prevent the overcrowding of land and to avoid undue concentration of population; to facilitate the efficient and adequate provision of public facilities and services; and to provide the maximum protection to residential areas from the encroachment of adverse environmental influences.

The Village of Macedon is divided into zoning districts:

- Residential District (R-1)
- Residential District (R-2)
- Commercial District (C)
- Industrial District (I)
- Flood Plain Overlay Districts (FP-O)
- Downtown Main St Overlay District (DT-O)

Village of Macedon Planning Board and Zoning Board of Appeals

The Village of Macedon Planning Board and Zoning Board of Appeals (ZBA) will be abolished and the Town's Planning Board and ZBA shall assume the same responsibilities in accordance with the provisions Article 16 of NYS Town Law.

Wayne County Multi-Jurisdictional All-Hazard Mitigation Plan

The Wayne County Multi-Jurisdictional All-Hazard Mitigation Plan 2007 (updated 2014) is countywide, addressing all natural, technological, and human-caused hazards recognized as a threat to the residents and property of the County and its twenty-four municipalities. The Village of Macedon adopted the updated plan on July 9, 2014 and the Town adopted the plan on July 10, 2014. Upon dissolution, the Town will assume the role of Local Hazard Mitigation Officer for the former Village and provide the needed documentation and participation for future plan updates.

Local Waterfront Revitalization Plan (LWRP) & Brownfield Opportunity Area (BOA)

The Village of Macedon undertook a LWRP in conjunction with a BOA Nomination Study to create *The Village of Macedon Waterfront and Downtown Revitalization Strategy*. Both share the same boundary and objectives due to the interconnections between the Village's Downtown and Waterfronts. The projects also directly complement one another as they allow the Village to identify opportunities for enhancing waterfront resources and identifying a vision for redevelopment of adjacent brownfield, vacant, and underutilized parcels that have the potential to impact future land uses around the waterfronts.

Currently, the BOA has been adopted by the Village and submitted to NYS DEC for approval and the LWRP has been submitted to NYS DOS for approval before it can be adopted by the Village. Once the LWRP is approved by the Secretary of State, additional funds become available to the Village and State permitting, funding, and direct actions must be consistent with an approved Local Waterfront Revitalization Program.

Upon dissolution, the Town of Macedon will need to adopt both the LWRP and BOA prior to resubmitting to the State for re-approval. Once re-approved, the Town will be eligible for funds related to both programs. Both plans have zoning recommendations that should be incorporated into the Town's Zoning.

Summary of Dissolution Impact on Village Laws

Table 13: Village Local Laws lists all Village laws currently in effect and the future action required upon dissolution in order to unify the codes, rules and regulations of the Town and Village.

Table 13: Village Local Laws

Local Law Number	Year	Village Law	Future Action Required (see Key)
2	1970	To impose a tax on the gross income of persons or corporations	NA
1	1971	To establish and impose a sewer rental charge (1997-1,4; 2007-3; 2010-1)	NA
1	1982	Prevention of potential contamination of Village water supply (2007-2)	NA
1	1983	Flood damage prevention (1987-1; 2007-8)	NA
1	1984	Alternative Veterans' Exemption	STL
1	1986	Signs (2015-1)	NA
2	1986	Defense and Indemnification	STL
1	1988	15 minute parking zones	STL
1	1989	Code enforcement department	NA
2	1989	Authorizing the Conduct of Games of Chance	STL
1	1991	Termination of Village's Status as Assessing Unit (1995 LL#1 Reinstates Status)	NA
1	1996	Traffic and Vehicles (2004-2)	STL
2	1997	Discharge of Firearms (Amended 2010 LL# 2)	NTL/STL
3	1997	Appointments by Village Board of Trustees (Amended 2003 LL#1, 2004 LL#1)	NA
1	1998	Establishing prohibition of parking during special events	STL
1	2001	Property maintenance	STL
2	2002	Adult entertainment	STL
3	2004	Dissolution of Village of Macedon Police Department	NA
2	2005	Amendment to Land Subdivision Regulations (2007-5)	NTL/STL
1	2006	Administration and enforcement of the NYS Uniform Code (Amended 2009-1)	STL
2	2006	Revoke residency requirements	NA
1	2007	Prohibition of self-propelled vehicles	NTL/STL
1	2013	Allow real property tax levy limit (Amended 2014 LL#1)	NA
2	2013	Amend Village zoning ordinance (see also 2009-2; 2007-4,6,7; 2005-1; 2202-1; 1994-1; 1985-1; 1972-1; 1970-1)	STL
Key NA: No longer applicable, outdated or superseded by other laws, will not become part of the Town Law. STL: Similar Town Law exists. Provisions of Village law if applicable may be incorporated into an existing Town Law NTL: New Town Law will need to be written.			

VII. Fiscal Impacts of Dissolution

In accordance with GML Article 17-A §774 (d), the Dissolution Plan must include a fiscal estimate of the cost of dissolution. In order to estimate the fiscal impact of Village dissolution, the Dissolution Plan used the 2015-2016 fiscal year budget information for the Village and the 2015 fiscal year budget for the Town of Macedon. Using this data as a baseline, the consultant built a fiscal model for post-dissolution conditions to determine what costs would be saved if the Village dissolves, what costs would be included in future Town budgets, and what revenues would continue to be collected in order to calculate the projected tax levies and tax rates.

The figures below are **projections only** and are provided to show what taxes could be anticipated if the Village of Macedon were to dissolve based upon the service and cost changes recommended in the Dissolution Plan. The information in this section is a representation of the data available at the time of the development of this Dissolution Plan.

Fiscal Estimate of the Cost of Dissolution

The fiscal estimate of the cost of the dissolution is approximately \$110,000 to be split evenly by the Town and Village. It is anticipated that the majority of the costs of dissolution will be funded with New York State Local Government Citizens Re-Organization Empowerment Grants, with the exception of the required 10% local match. This funding would be in addition to the original Citizen's Re-Organization Empowerment Grant (CREG), Expedited Reorganization Assistance grant and the following is the best estimate at this time for the cost of the following necessary dissolution tasks:

- Intergovernmental Coordination & Project Management: The consultant will assist the Village Board by attending meetings and conference calls, reducing the project to a set of manageable tasks, defining problems, and reporting progress to the Board. The consultant will coordinate meetings with State agencies and research the necessary procedures and paperwork for the transfer of the Village assets and provision of services to former Village residents. Grant Administration: All grant-related drawdown paperwork and progress reports will be prepared by the consultant: \$34,000
- Legal fees to assist the Town and Village researching legal issues, preparing required legal documents, drafting resolutions and new Town Laws: Estimate for all legal services: \$25,000.
- Consultant fees to assist the Town in preparing the required documentation to create seven (7) new special districts for fire protection, lighting, sidewalks, brush collection, water, sewer, and debt: \$20,000.
- Consultant fees to assist the Town in preparing an update of the zoning code: \$12,000.
- Consultant fees to assist the Village with property and equipment appraisals, marketing and sales: \$11,000.
- Digitization and transfer of Village Court documents to Town Court: \$5,000.
- Miscellaneous advertisement fees and public notices to assist the Town and Village with regard to local laws and special district creations: \$3,000.

Projected Tax Impact of Dissolution

New York State provides a Citizen Empowerment Tax Credit (CETC) to municipalities as an incentive when two local governments consolidate. This tax credit is an annual appropriation contingent upon New York State appropriations and not an annual guarantee, based upon a formula of 15% of the combined property tax levy when the local governments consolidate (based upon the levy of the completed year prior to dissolution). When the Village of Macedon dissolves, the Village government will effectively consolidate with the Town, therefore, the Town would qualify for the annual CETC credit.

Table 14: CETC Projection

CETC	Percentage	Amount
Maximum CETC for Tax Reduction	100%	\$343,935
Minimum CETC for Tax Reduction	70%	\$240,754
Maximum CETC for Capital Project	30%	\$103,180
*CETC calculations provided are estimates. Actual CETC will be calculated by the New York State Comptroller and will be based upon the Village of Macedon levy 2015-2016 and the Town of Macedon levy 2016 (which has not yet been established).		

The CETC projected total is \$343,935 according to **Table 14: CETC Projection**. By law, a minimum of 70% of the CETC, which totals \$240,754, must be applied as a reduction to the tax levy. The remaining 30%, a maximum amount of \$103,180, may be used to further reduce the tax levy or fund general expenditures or eligible capital improvement projects. How the CETC is used is at the discretion of the Town.

Table 15: Village CETC Calculation Summary

Village Residents	Tax Rate Current	Tax Rate After (No CETC)	Tax Rate After (70% CETC)	Tax Rate After (100% CETC)	Property Tax per \$100,000 Before	Property Tax per \$100,000 After	Property Tax Change	Percent Change
Village Tax	\$5.68	\$0.00	\$0.00	\$0.00	\$567.85	\$0.00	-	-
Town Wide Tax	\$2.68	\$3.41	\$2.99	\$2.81	\$268.16	\$341.20	-	-
Fire Protection District*	-	\$0.92	\$0.92	\$0.92	-	\$92.00	-	-
New Lighting District	-	\$0.36	\$0.36	\$0.36	-	\$35.83	-	-
New Sidewalk District**	-	\$0.11	\$0.11	\$0.11	-	\$11.22	-	-
New Brush Collection District	-	\$0.15	\$0.15	\$0.15	-	\$14.47	-	-
New Debt District***	-	\$0.44	\$0.44	\$0.44	-	\$43.86	-	-
Total With NO Special Districts - No CETC	\$8.36	\$3.41			\$836.01	\$341.20	(\$494.81)	-59.2%
Total With Special Districts - No CETC		\$5.39	-	-		\$539.46	(\$296.55)	-35.5%
Total CETC With Special Districts - 70%		-	\$4.97	-		\$497.05	(\$338.96)	-40.5%
Total CETC With Special Districts - 100%		-	-	\$4.80		\$478.88	(\$357.13)	-42.7%
*Fire Protection to be provided by South Macedon Fire Department at the current rate of \$0.92/\$1,000								
**New Sidewalk District rate may increase if limited to only beneficiaries.								
***New Debt District may be reduced by the sale of Village assets.								
Note: Water and Sewer are currently billed separately and will continue to be billed to users by WCWSA. Any future debt incurred for the water or sewer infrastructure will become part of these special districts.								

Table 15: Village CETC Calculation Summary depicts the projected changes to the Village of Macedon's tax rates with 100%, the minimum 70% of the CETC, and no CETC. Upon dissolution, Village of Macedon property owners will see a reduction in property tax, including Special Districts with no CETC, of 35.5% which reduces property tax by \$296.55 per \$100,000 of assessed value. If the full amount of the CETC is applied to reduce property tax, Village property owners would see a decrease of 42.7% which equates to a reduction of \$357.13 per \$100,000 of assessed value.

According to **Table 16: Town CETC Calculation Summary**, the Town tax rate is anticipated to decrease from the current rate of \$3.42/\$1,000 to a new rate with no CETC of \$3.41/\$1,000, a small decrease of 0.2%, or \$0.55 per \$100,000. If the Town applies 100% of the CETC, property owners would see a decrease of 17.9% or \$61.12/\$1,000 of assessed values.

Table 16: Town CETC Calculation Summary

Town Residents	Tax Rate Current	Tax Rate After, No CETC	Tax Rate After (70% CETC)	Tax Rate After (100% CETC)	Property Tax per \$100,000 Before	Property Tax per \$100,000 After	Property Tax Change	Percent Change
Town-wide Tax	\$3.42	\$3.41	\$2.99	\$2.81	\$341.75		-	-
Total - No CETC	\$3.42	\$3.41	-	-	\$341.75	\$341.20	(\$0.55)	-0.2%
Total CETC - 70%		-	\$2.99	-	\$341.75	\$298.80	(\$42.95)	-12.6%
Total CETC - 100%		-	-	\$2.81	\$341.75	\$280.63	(\$61.12)	-17.9%
Notes: * Eligible for CETC – Only the General Fund and Highway Fund. No Special Districts.								

VIII. Other Matters Pertinent to Dissolution

Creation of Special Districts

This section outlines other matters that are necessary to carry out the dissolution in accordance with GML Article 17-A §774(n).

Creation of Special District – Fire Protection

Upon dissolution, the Town Board will create and establish by resolution a Special District to be known as the “Macedon Fire Protection District” as provided by Article 1 of the Town Law. The Town will negotiate a similar contract with the South Macedon Fire Department to provide fire protection within this District. Costs related to the Fire Protection District will be met by taxes levied on the benefited real property located within the bounds of the District which is coterminous with the boundary of the former Village of Macedon.

Creation of Special District – Lighting

Upon dissolution, the Town Board will create and establish by resolution a Special District to be known as the “Macedon Lighting District” as provided by Article 1 of the Town Law. The Town will negotiate a similar contract with New York State Gas and Electric Corporation (NYSEG) for the responsibility of maintenance and repair of all streetlights within this District. Costs of operating the Lighting District will be met by taxes levied on the benefited real property located within the bounds of the District which is coterminous with the boundary of the former Village of Macedon.

Creation of Special District – Sidewalks

Upon dissolution, the Town Board will create and establish by resolution a Special District to be known as the “Macedon Sidewalk District” as provided by Article 1 of the Town Law. The Town will assume the responsibility of maintenance and repair of all sidewalks within this District. Costs of maintaining the Sidewalk District will be met by taxes levied on the benefited real property located within the bounds of the District which is coterminous with the boundary of the former Village of Macedon.

Note: Comments received during the Public Hearing suggest the Sidewalk District be a townwide expense. The Dissolution Plan calculates a sidewalk district tax for only the direct beneficiaries. Upon dissolution, it is recommended that the sidewalks along Main Street be included in the townwide responsibility as all residents of the Town benefit.

Creation of Special District – Brush Collection

Upon dissolution, the Town Board will create and establish by resolution a Special District to be known as the “Macedon Brush Collection District” as provided by Article 1 of the Town Law. The Town will provide a brush collection service within this District twice a month between April 1 and October 31. Costs of providing this service will be met by taxes levied on the benefited real property located within the bounds of the District which is coterminous with the boundary of the former Village of Macedon.

Creation of Special District – Water

Upon dissolution, the Town Board will create and establish by resolution a Special District to be known as the “Macedon Water District” as provided by Article 1 of the Town Law. The Town will assume the responsibility of any water infrastructure liabilities within this District. Costs related to these liabilities will be met by taxes levied on the benefited real property located within the bounds of the District which is coterminous with the boundary of the former Village of Macedon.

Creation of Special District – Sewer

Upon dissolution, the Town Board will create and establish by resolution a Special District to be known as the “Macedon Sewer District” as provided by Article 1 of the Town Law. The Town will assume the responsibility of any sewer infrastructure liabilities within this District. Costs related to these liabilities will be met by taxes levied on the benefited real property located within the bounds of the District which is coterminous with the boundary of the former Village of Macedon.

Creation of Special District - Debt

Upon dissolution, the Town Board will create and establish by resolution a Tax District to be known as the “Macedon Debt District” as provided by Article 17-A §790 . The Town will assume the responsibility of any outstanding Village debt or liabilities. Costs related to the debt and liabilities will be met by taxes levied on the benefited real property located within the bounds of the District which is coterminous with the boundary of the former Village of Macedon.

Recommendations for Town Consideration

Main Street Coordinator

It is recommended that the Town budget \$30,000 for a new part-time Main Street Coordinator. This Coordinator would be responsible for promoting economic development along West Main Street within the former Village. The Main Street Coordinator would be responsible for developing revitalization strategies and preparing grant applications to secure funding to implement and advance these strategies. This recommended budget increase is reflected in the projected tax impact calculations.

Village of Macedon Cemetery

The Village Cemetery was established in 1851 and is home to the burial plots to Macedon’s most notable families and several Civil War veterans. The cemetery’s historic area requires care and maintenance to ensure preservation. It is recommended that the Town supports the existing volunteer groups that donate time and material to the cemetery and consider budgeting funds to preserve and enhance the historic portions of the cemetery.

Butterfly Nature Trail

The Butterfly Nature Trail is a unique, pedestrian only, nature trail used to attract butterflies. It was developed largely through volunteer efforts with help from the Macedon Village Pride Committee and the

Village's DPW. This trail is located within Canal Park providing local residents and visitors a retreat for exercise and relaxation. It is recommended that the Town support the volunteer groups associated with the nature trail and consider including trail maintenance into the existing Town Highway budget.

Preservation of Village History & Community Events

The Village of Macedon is home to several volunteer groups and committees that work to preserve and share the Village's rich history. The *History Alive* group has the mission to promote and preserve the history of the Village of Macedon. Most recently, a sub-committee called the *Sunflower Historical Coalition* was formed with the intent to preserve Village history through the creation of a Hamlet area which is coterminous with the boundary of the former Village of Macedon. It is recommended that the Town supports the existing volunteer groups and assists with the creation of a Hamlet.

Civic pride and community spirit activities such as Canal days, concerts and movies in the park are a significant recreation activity coordinated by a volunteer group called *Village Pride*. It is recommended that the Town identify a resource to assist with coordination of these activities during the dissolution process to reduce the possibility of disrupting community events upon dissolution.

APPENDIX A:
Village of Macedon 2015-2016 Budget

APPENDIX B:
Town of Macedon 2015 Budget

APPENDIX C:

Cost Shift Worksheet

APPENDIX D:

Village Bonds

APPENDIX E:
Village of Macedon 2015-2016 Property &
Liability Insurance Declarations