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Village of Port Henry

DISSOLUTION PLAN



April 2016

Acknowledgments

The Village of Port Henry would like to recognize and thank the many staff people of the Village of Port Henry and the Town of Moriah for providing valuable data, and local input and guidance to the consultants throughout the process in order to produce this study of dissolution for our residents.

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I. Summary

On June 25, 2015, the electorate of the Village of Port Henry submitted a petition for dissolution in accordance with the New N.Y. Government Reorganization and Citizen Empowerment Act (Article 17-A of the General Municipal Law). The petition contained 112 valid signatures out of 144. The Village Clerk reviewed and certified the petition on July 2nd and on July 31st the Village Board passed a resolution calling for a referendum on the proposed dissolution by the electors on October 27, 2015. The referendum passed with a 190 vote “yes” for dissolution to a 171 vote of “no” for dissolution. The dissolution process will follow the Voter-Initiated timeline outlined in General Municipal Law Article 17-A (*see flow chart on page 5*).

How will services and functions of the Village change?

Based upon the feedback received from the Town and Village municipal officials, the following recommendations were made in regard to the continuation or termination of existing Village services and personnel should the Village dissolve. These recommendations were made in an effort to provide the most efficient and cost effective solution while continuing to maintain special services that add to Port Henry’s unique character within the Town of Moriah. The following **Table 1** provides an overview of the potential post-dissolution conditions to Village residents. However, since Village residents are also residents of the Town, in many cases, services will continue to be provided by the Town of Moriah. All special districts are subject to Town Board approval. See Section IV for full details.

Table 1: Summary of Potential Post Dissolution Conditions		
Service	Expenses to General and Highway Services ¹	Cost Change
Mayor	This part-time position will be abolished. The Town Supervisor will assume all duties and responsibilities of the Village Mayor. Since the Village would no longer exist upon dissolution, there would be no expenses associated with the Mayor.	\$0.0
Village Board of Trustees	The Village Board of Trustees will be abolished. All functions and responsibilities of the Board of Trustees will be assumed by the will Town Board. The elected Town Board will continue to represent former Village residents.	\$0.0
Clerk & Treasurer	One full-time position will be added to the Town for a Clerk/Accountant Clerk and extra help during the tax season. The position will be approximately 30 hours a week. The position of Village Treasurer will be abolished. Salary adjustments will be at the Town Board’s discretion.	\$29,052.16
Attorney for the Village	Duties will be absorbed by the Town Attorney. No cost adjustment is accounted for at this time.	\$0.0
Election Inspectors	Duties will be absorbed by Town Election Inspectors. No cost adjustment is accounted for at this time.	\$0.0
Village Hall	Village Hall will become Town property. Future costs are based on the assumption that the Town will allocate funds towards the continued maintenance and operation of Village Hall. The Town of Moriah will determine the appropriate use of the building.	\$15,250

Table 1: Summary of Potential Post Dissolution Conditions

Service	Expenses to General and Highway Services ¹	Cost Change
Special Items/Contingency	The Village budgets \$18,555 for unallocated insurance (special items), \$1,026 for dues (special items), and \$20,000 for contingency. Half of the unallocated insurance will be transferred to the Town and the other half designated to the Water and Sewer Special District, special items will be abolished, and the contingency fund of \$20,000 will be added to the Town of Moriah's expenditures.	\$29,277.50
Code Enforcement	The duties of Building Inspector will be added to the Town's Building Inspector duties. The Town is recommended to increase the code enforcement budget from \$16,467 to \$25,000 to account for the additional workload brought on by the Village.	\$8,533
Community Environment	Funds will be included in the Town's future budget for the continuation of services. The expenses are associated with flowers, signs, and landscaping improvements.	\$500
Street Maintenance and Permanent Improvements	Funds will be included in the Town's Highway future budget. This includes administration, personal services, contractual work, and permanent improvements equipment.	\$143,500
Highway	Three Village Employees will be transferred to the Town's Highway Department. Costs associated with salary will be transferred to the Town's Highway Fund. Salary adjustments will be at the Town Board's discretion.	\$96,951.23
Buildings and Grounds	One Village employee will be transferred to the Town's Building and Grounds Department. Costs associated with salary will be transferred to the Town's General Fund. Salary adjustments will be at the Town Board's discretion.	\$46,180.91
Sidewalk	The expenses associated with the Village sidewalk maintenance will be transferred to the Town.* The Town has agreed to maintain sidewalks along Main Street from Whitney Street to the Village line on North Main Street and Broad Street.	\$2,500*
Sanitation	The services associated with the Village garbage and recycling pick-up will be abolished once the Village dissolves.	\$0.0
Street Lighting	The electricity and maintenance expenses associated with the Village's street lights will be transferred to the Town's General Fund.	\$27,000
Snow Removal	Funds will be included in the Town's Highway future budget for the continuation of snow removal services and salt expenses, including Town owned properties within the former Village boundaries.	\$30,000
Recreation	The Village budget for Champ RV Park includes personal services, equipment, contractual expenses, joint recreation projects, and youth programs. Funds will be included in the Town's future budget for the continuation of recreation services at Champ RV Park.	\$47,600
Culture	Library, historian, and annual celebrations; the funds will be added to the Town expenditures.	\$7,100
Employee Benefits & Taxes	The Village currently includes state retirement, social security, worker's compensation, disability, and medical insurance. These benefits will be transferred to the Town's General and Highway budgets upon dissolution.	\$172,978.80
Total New to Town Budget		\$656,423.60
Notes:		
<i>*Village budgeted \$7,500 for sidewalks. However this includes \$5,000 for personal services which have been allocated to the three highway positions going to the Town's highway department. The remaining \$2,500 is for the sidewalk repair and will be added to the Town's budget.</i>		

Service	Expenses to Special Districts ²	Cost Change
Debt	The expenses associated with Village debt include any general existing debt in the Village and will be paid through a special taxing district by residents within the former Village boundaries.	\$56,980²
Joint Public Sewer	The Village budget includes an Engineer which is paid \$5,000. The Villages Joint account include the Village paying 35% of special items which include unallocated insurance at \$11,500, dues at \$500, and contingent account allocated at \$15,000. Two employees operate the treatment plant. The Village's overall joint sewer system budget is currently \$201,132 for maintenance, expenses, fees, equipment, utilities, and taxes; for the total sewer expenditures of \$259,091. Of which \$95,000 paid by Village (35%)	\$577,981³
Village Public Sewer	The Village of Port Henry is currently beginning a two phase Sewer Improvement Project. The first phase is completely paid off by a \$500,000 grant. The second phase has been partially paid for and will include a loan which comes to \$1,046,063. This project is not accounted for in the 2015-2016 Village Budget. The loan will only be charged to residents within the Village. The sanitary sewer service area will be reconstituted as a sewer district in the outcome of Village dissolution. ³	\$1,046,063³
Public Water	An establishment of a Port Henry Water District for the use, maintenance, and repairs of water lines within the existing Village. The current budget for Village water totals to \$296,710. The water service area will be reconstituted as a new water district in the outcome of Village dissolution. ³	\$285,092³
Fire District	The Village Fire Department has a budget of \$108,945. The Town and Village create a joint Town/Village Fire District. The Fire District will cover the former Village boundaries and the fire protection areas north and south of the Village. The joint Town/Village Fire District will have five fire commissioners appointed by the Town and Village and will receive a starting budget of \$127,000. The Fire District's Fire house will remain located at the former Village's Fire House and will maintain its identity and equipment.	\$127,000²
Total Special Tax District Budget²		\$2,093,116
Service	Revenues to General Services	Cost Change
Real Property & Tax Items	Payments in lieu of taxes (PILOTS) and interest and penalties on real property tax.	(\$22,000)
Non-Property Taxes	Non-property Tax Distribution by County and Franchises will be gained by the Town in the outcome of Village dissolution.	(\$50,000)
General Government Fees	Clerk fees will be transferred to the Town's revenue base.	(\$125)
Health	Funds from vital statistic fees.	(\$300)
Culture & Recreation	Park and recreations charges and special recreational facility charges will be transferred to the Town upon dissolution.	(\$104,000)
Intergovernmental Charges	The Town contracts for fire protection services for areas of the Town of Moriah that fall outside of the fire department and district's boundaries. The Village's Fire Department is paid \$26,000 for fire protection services.	(\$0.0)
Use of Money and Property	Interest, earnings, and rental of real property funds.	(\$5,825)
Licenses and Permits	Bingo licenses and permits.	(\$850)
State Aid	State revenue sharing (per capita) at \$11,500, mortgage tax at \$3,500, other governmental aid at \$1,000, and consolidated highway aid at \$72,000.	(\$88,000)
Total New Revenue to Town		(\$271,100)
Notes:		
1. Upon dissolution, the Town Board may re-consider the options presented above, and conclude that there are other preferred options that are in the best interest of the community at large.		
2. A special taxing district is not a governing body; rather it is a taxing mechanism to properties which receive additional services within the Town. 3		
.Public sewer and public water are based on additional fees and will continue to be an extra charge in the case of dissolution.		

Summary of Revenues

The Village of Port Henry receives incoming revenue from the general fund and DPW. Real property taxes, non-property taxes, franchises, general government, health, culture and recreation, home and community services, intergovernmental charges, use of money and property, licenses and permits, and state aid are all resources which the Village relies on to generate its revenue. Based on fy 2015-2016 the Village’s revenue came to \$874,494. Upon dissolution, the Village will transfer \$271,100 worth of its revenue to the Town. This addition of revenue includes \$22,000 in other real property tax items, \$50,000 in non-property taxes, clerk fees totaling \$125, funds from vital statistics fees (\$300), \$104,000 in park and recreation charges from beach and campground rentals, use of money and property which comes to \$5,825, bingo licenses and permits (\$850), and state aid (state revenue sharing, mortgage tax, general governmental aid, and consolidated highway aid) which comes to \$88,000.

**Table 2:
Summary of Estimated Cost Shift to Town Budget**

Summary of Budget Shift (Revenues & Expenditures)	
Total New Town Expenditures	\$652,666.00
Total New Town Revenues	(\$271,100.00)
Total New Special Districts	\$2,093,116.00
Total Cost Shift to Town (excluding Special Districts)	\$381,566.00

The table above displays the new expenditures and revenues that the Town of Moriah will acquire from the Village in the result of the dissolution of Port Henry. In addition, dependant upon organizational decisions made by the Town Board, additional special taxing districts may be added to former residents within the Village boundaries.



II. Introduction

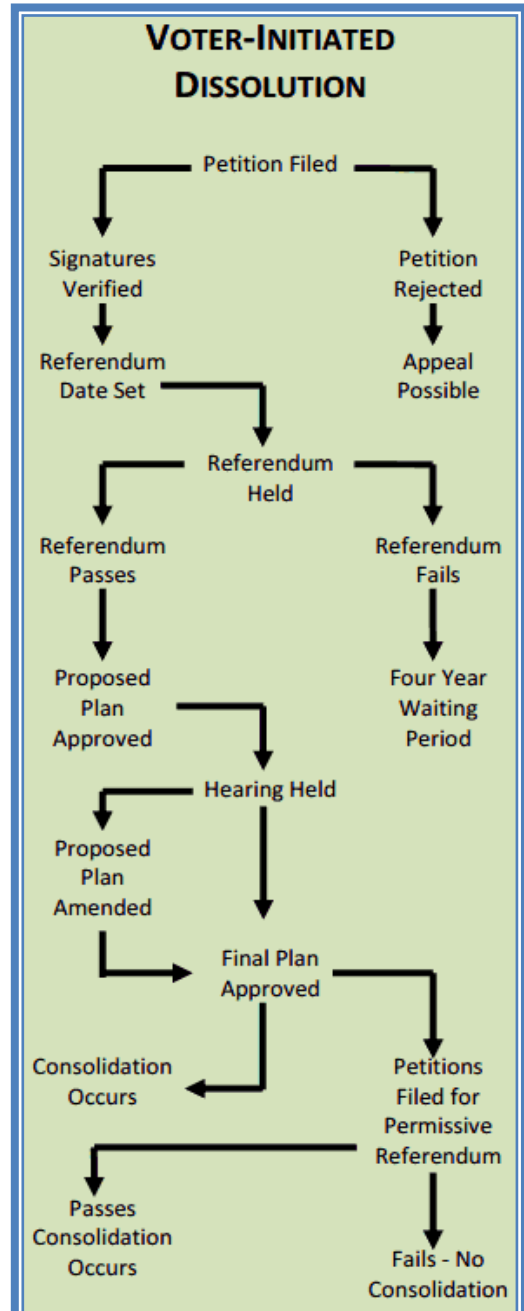
Overview of the Dissolution Process

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 June 25th, the electorate of the Village of Port Henry submitted a petition for dissolution in accordance with General Municipal Law Article 17-A. The petition contained 112 valid signatures out of 144. On July 2nd, 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 July 31st, 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 Port Henry 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 Port Henry with preliminary information on the potential fiscal impacts of dissolution, the Village initiated the development of an Interim Report which was presented in October 2015.

On October 27th, 2015, the referendum for dissolution was approved by a majority of the qualified voters of the Village. The referendum passed with a 190 vote of “yes” for dissolution to a 171 vote of “no” for dissolution. 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 November 19th, 2015.



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

The Village Board engaged a professional consultant and a legal team to assist with the dissolution process. In addition, a Village and Town liaison took on the task of providing valuable local input and guidance to the Loberge Group (the consultant) in the development of this Dissolution Plan. The group 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?
- How will dissolution potentially affect the existing Village Fire Department?
- 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 nine sections.

- Section I is a summary of Village's employees and services that will be changing based on the dissolution of the Village.
- Section II 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 III 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 IV is a discussion of existing government services and functions currently delivered by the Village of Port Henry 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 V 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 VI is a summary of existing Village liabilities as well as the appropriated fund balances and indebtedness and a description of the proposed plan for such liabilities and indebtedness.

- Section VII 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 VIII presents the projected tax impact of the proposed dissolution plan.
- Section IX contains other pertinent matters pertaining to dissolution, including the creation of Town special districts for 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 Port Henry 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 Port Henry as developed by the Dissolution Study Steering Committee and accepted by the Village of Port Henry Village Board, which hereby includes the following:

- a) The name of the local government entity to be dissolved:
 - The Village of Port Henry, New York.
- b) The territorial boundaries of the entity:
 - The Village of Port Henry has a total area of approximately 1.5 square miles and is located wholly within the Town of Moriah in Essex County, New York. The Village is located in the east-central portion of the Town along Lake Champlain.
- 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 incorporation of the Village's Zoning Law and Regulation of Parking Along Main and Broad Streets Law; \$12,000 for the purchase of a sidewalk snowplow*, \$12,000 related to the creation of the Port Henry Fire District #3; \$10,000 to aid in the transfer of the Village's Water and Waste Water Treatment Plants to account for software, training, and Water District #3 extension; Fees and salaries related to staff transition: \$5,000.
 - Upon dissolution, the projected tax rates for former Village property-owners would decrease by approximately 36.2%, an estimated savings of \$706.71 on a property with an assessed value of \$100,000. Town property-owners would see an estimated increase of 34.2%, which is equivalent to an increase of \$264.24 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 44.7%, an estimated savings of

II. Dissolution Process and Plan Summary

\$872.52 per \$100,000 for a former Village taxpayer. Town tax rates would increase by 3%, an estimated increase of \$25.32 per \$100,000 of assessment. See section VIII for more details. (All tax rates are projections and estimates; all budget adjustments are subject to approval by the Town of Moriah Town Board.)

- e) Any plan for the transfer or elimination of public employees:
- The Village positions and functions of Mayor, Board of Trustees, Treasurer, Tax Collector, Attorney, Election Inspectors, Code Enforcement Officer, and all Zoning Board members will be eliminated upon dissolution.
 - The Village Clerk's position will be transferred to the Town based on her placement on the Civil Service Exam. The position will include 30 hours of Clerk/Accountant Clerk work.
 - Upon dissolution, the Town will assume control of the water and sewer plant operations. Departments will be split into "Water and Sewer Plant Operations" and "Water and Sewer Infrastructure". The Town will transfer the Village's two (2) Water Department employees to take on the role of Superintendent and Assistant Plant Operator to run Plant Operations. In addition, one Village DPW employee will be brought on as a Deputy Supervisor to assist in the Water and Sewer Infrastructure Department.
 - The Town has expressed the need for an additional full-time employee to be added to the Building and Grounds Department. One employee from the Village's DPW Department will be transferred to the Town's Building and Grounds Department.
 - The three remaining DPW personnel in the Village will be transferred to the Town's Highway Department (Pending CDL requirement is met).
 - Based on an increased workload, it is recommended that the Town of Moriah increase the budget for Code Enforcement Officer from \$16,467 to \$25,000.
 - The Village of Port Henry Fire Department will obtain a category 501(c)(3) in order to qualify as a tax-exempt nonprofit organization. A joint Town/Village Fire District will be created. The Port Henry Fire District #3 will include the Village boundary and the Fire Protection boundaries north and south of the Village. A joint Fire District is the best option to keep the Village Fire Department at its current location in order to serve the surrounding community and keep its identity. The Town and Village will appoint five (5) commissioners. The current volunteers for the Village's Fire Department will continue as volunteers for the New Fire District. The new tax levy will be \$1.57/1,000.
 - All employees to be transferred to the Town of Moriah are subject to approval by the Town of Moriah 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 Port Henry assets, as of January 1, 2016 total \$14,952,870.11 in real and personal property, buildings, vehicles and equipment, assessed values of real property, and

II. Dissolution Process and Plan Summary

comparable sale prices for similar vehicles and equipment. These assets are recommended to be transferred as they continue to be beneficial to the provision of future services.

- 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 six bonds totaling \$2,161,084.
 - The Village is set to incur debt for approximately \$56,980 in general debt for the existing fire truck \$32,341 and additional debt of \$24,639. The debt of the fire truck is recommended to be paid off or the costs will be transferred to the debt district. The sewer debt is a result of a recent capital upgrade and the balance owed is \$1,840,589. The sewer plant also incurred \$263,515 for plant improvements. The Village has also incurred a USDA loan for the reconstruction of water main with a principle of \$246,000.
 - 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.
- h) Any agreements entered into with the town in which the entity is situated in order to carry out the dissolution:
- The Village and Town have worked together to create a just and fair Dissolution Plan. The Plan was developed by Village and Town liaisons with the best interest of all residents in the Village of Port Henry and Town of Moriah 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 garbage and recycling pick-up will be provided by the Town of Moriah. The Town will limit snow removal along sidewalks on Main Street from Whitney Street to the Village line on North Main Street and Broad Street. Additional services include the following: local government representation, court services, clerical and administrative services, public building and property maintenance where applicable, street lighting, code enforcement services, road maintenance, repair, snow removal and salt applications, park, beach, and cemetery maintenance, fire and medical services, and community beautification.
 - Water and sewer services will be provided to the former Village by the Town and will continue to be based on additional fees as an extra charge to all residents. Water supply will be billed directly to the residents as part of a special district and a special district for the sewer system.
 - 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. These liabilities include:

II. Dissolution Process and Plan Summary

- 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 outstanding Ford F150 bond for water/sewer, dump truck bond for DPW, pickup truck bond for DPW, and PNCEF fire truck lease will be paid off by the time that the Village dissolves. It is recommended that the fire truck be paid off prior to dissolution. If not paid off the remaining balance of \$32,341 will be addressed to the debt district. In addition, the Village has a lease with First Niagara for a Payloader which comes to \$22,954.06.
 - A USDA bond of \$246,000 for the reconstruction of the Village's water main and an EFC bond related to \$263,515 in improvements and repairs to the Water Filtration Plant 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 come to \$1,840,589 and will become part of the special Sewer District for the former Village.
 - All remaining assets shall be transferred to the Town.
- 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)
 - Zoning Law currently is not adopted but is anticipated to be adopted prior to dissolution.
 - The Village of Port Henry recommends that the Town adopt its Zoning Law to reflect similar land use and density requirements for the former Village.
 - The Village of Port Henry recommends that the Town adopt its Parking Law to reflect similar parking regulations in the former Village.
 - The Village recommends that the Town develop a more stringent Fire Burning Law. This would include determining an appropriate distance that residents should be allowed to burn from their homes.
- l) The effective date of the proposed dissolution:
- The Village of Port Henry 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 is scheduled to be held on **Tuesday, April 5, 2016 at 7 p.m.** The public hearing will be held at the **Knights of Columbus: 4253 Main Street, Port Henry, NY 12974.**

n) Any other matter desirable or necessary to carry out the dissolution:

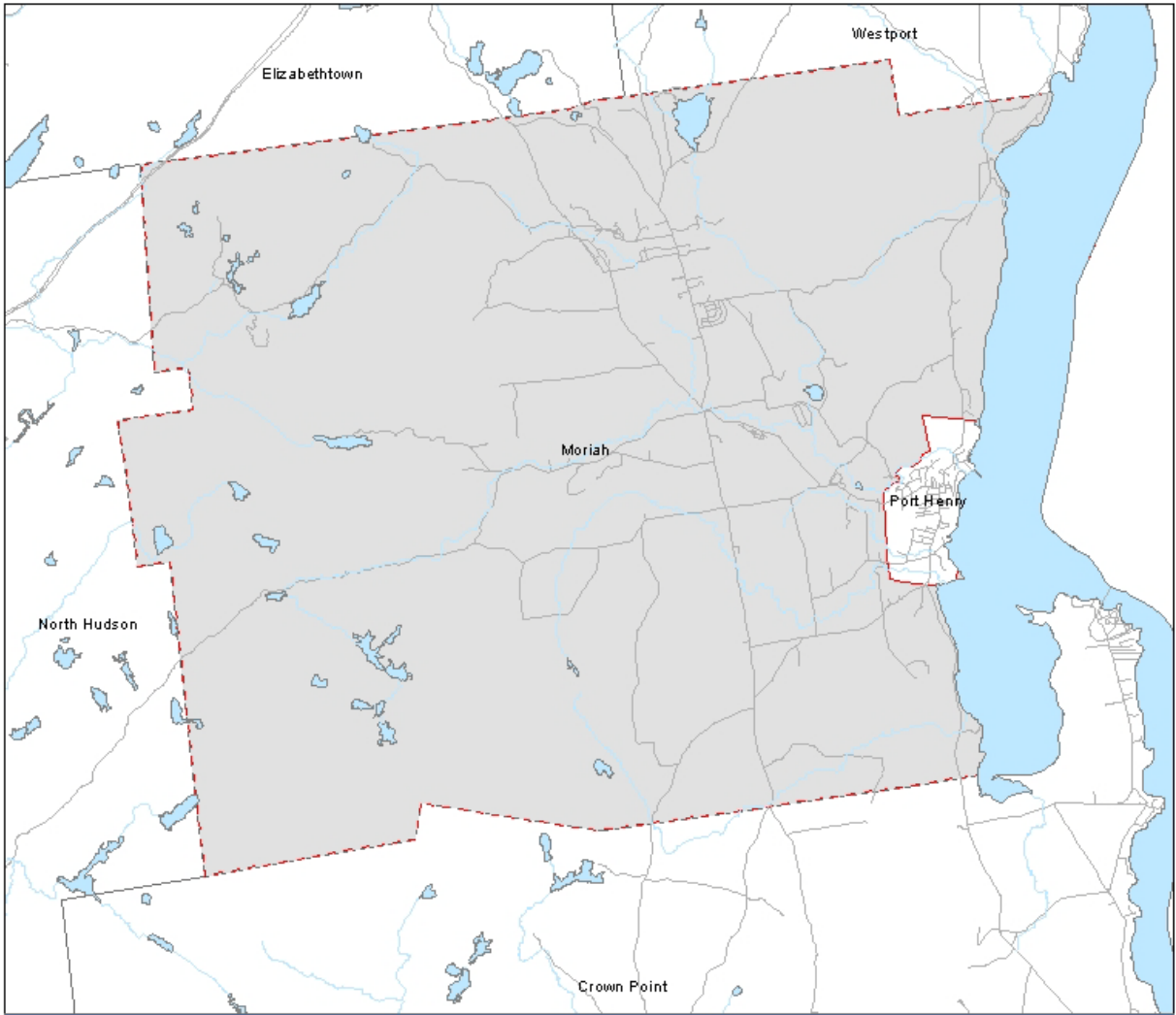
Effective Dissolution Date

The Village of Port Henry will dissolve effective March 31, 2017.


Public Hearing on the Dissolution Plan

The Village of Port Henry is scheduled to hold an official public hearing on **Tuesday, April 5, 2016 at 7 p.m.** The public hearing will be held at the **Knights of Columbus: 4253 Main Street, Port Henry, NY 12974.**





Location Map
Village of Port Henry & Town of Moriah
Essex County, New York

<p>Legend</p> <ul style="list-style-type: none"> Streets Hydrography Port Henry Moriah CityTownEssexCounty 	<div style="text-align: center;">  </div> <div style="text-align: center; margin-top: 10px;">  </div>	<div style="text-align: center;">  </div>
 <p style="font-size: small; margin-top: 5px;"> 400 Appleton Drive West • Albany, New York 12205 (518) 438-7172 • www.labergegroup.com </p>		

III. Demographic & Socio-Economic Overview

Overview

Population densities, geography, and level of service play a critical role in the difference in how operational cost differs from community to community. As illustrated in **Table 3: Municipal Characteristics Summary**, according to the 2010 Census, 1,194 residents reside within the 1.2 square mile area that encompasses the Village, and 4,798 residents reside within the 64.7 square mile area that encompasses the Town of Moriah. The number of persons per square mile is 75.4 within the Town of Moriah, while the Village of Port Henry boasts 958.7 people per square miles. The American Community Survey (ACS) indicates that the Town of Moriah’s median household income of \$45,143 is higher than that of the Village of Port Henry’s at \$36,818.

It is important to note that the following demographic and socio-economic data is based on information derived from the U.S. Census and does not take into account any approved, proposed or pending development projects that may have occurred following the 2010 decennial Census or may have been available in the 2012 American Community Survey.

	(V) Port	(T) Moriah
Population (2010)	1,194	4,798
Land Area (square miles)	1.4	64.7
Population per square mile	958.7	75.4
Households (2009-2013 ACS)	450	1,728
Median household income (2009-2013 ACS)	\$36,818	\$45,143
Total Centerline Miles	6.35	78.43
Local (Town/Village-owned) Centerline Miles	6.35	42.60

Source: US Census 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, the Village of Port Henry and the Town of Moriah’s population have both experienced increases and decreases from 1990 to 2010. The Village of Port Henry decreased by 8.8% from 1990 to 2000 and increased by 3.6% from 2000 to 2010, for an overall decrease in total growth of 5.5% since 1990. The Town of Moriah increased by 0.2% from 1990 to 2000 and decreased by 1.7% from 2000 to 2010 for an overall decrease in total growth rate of 1.5%, which can be seen in **Table 4: Population Trends**.

Year	(V) Port Henry		(T) Moriah	
	Number	Growth	Number	Growth
1990	1,263	NA	4,869	NA
2000	1,152	-8.8%	4,879	0.2%
2010	1,194	3.6%	4,798	-1.7%

Source: US Census 1990, 2000, 2010

Road Network

Table 5: Road Centerline Mileage, provides a summary of road mileage by municipality. There are a total of 48.95 local centerline miles within the Town of Moriah and the Village of Port Henry. Additionally, there are 35.83 miles of County centerline roads and 6.21 miles of New York State Department of Transportation (NYSDOT) centerline roads within the Town of Moriah.

There are roughly 93.13 miles of public roadway in the Town and Village combined. The majority of the road network, is made up of local roads at about 52.6% (48.95 miles), followed by County miles at 38.5% (35.83 miles), and State miles at 8.7% (8.1 miles).

According to the NYS Local Roads Listing, roads within the Village are made up of asphalt (6.3 miles) and unpaved (0.05 miles), while the roads within the Town are made up of asphalt (80.58 miles) or unpaved (12.45 miles).

	(V) Port Henry	(T) Moriah	Combined
Total Local Mileage (Village)	6.35	42.60	48.95
County Mileage	0.00	35.83	35.83
NYSDOT Mileage	1.89	6.21	8.1
Total Centerline Mileage	8.49	84.64	93.13

Source: New York State Department of Transportation Highway Inventory 2014

Age Distribution

According to the ACS 2009-2013 5 Year Estimates, the Town of Moriah's greatest concentration of population falls within the age range 55-64 (17%) and the Village of Port Henry's greatest concentration of population falls within the age range 45-54 (16%). According to **Table 6: Age Comparison**, the next largest age cohorts in the Town are 45-54 at 16% and the Village are the 35-44 age range at 14%. The median ages for the Town and the Village are 40 and 37.4 respectively.

Age	(V) Port Henry		(T) Moriah	
	Total	%	Total	%
0-14	283	24%	861	18%
15-19	55	5%	392	8%
20-24	45	4%	277	6%
25-34	166	14%	488	10%
35-44	170	14%	617	13%
45-54	192	16%	742	16%
55-64	135	11%	789	17%
65-74	65	6%	388	8%
75+	76	6%	230	5%
Total	1,188	100.0%	4,784	100.0%
Median Age	37.4		40	

Source: U.S. Census Bureau, ACS 2009-2013

Household Composition

The U.S. Census Bureau provides information on household composition, which describes in detail the individuals and families living within the Town and Village boundaries. According to **Table 7: Household Composition**, the majority of house-holds in the Town and Village are Family Households (72% and 65.3% respectively).

Non-family households also include individuals living alone. The average household size in the Village of Port Henry is 2.61 persons, while the average household size in the Town of Moriah is only nominally higher 2.66 persons. The Town of Moriah has as average family size of 3.15 persons and the Village of Port Henry has an average family size at 3.09 persons.

Table 7: Household Composition				
	(V) Port Henry		(T) Moriah	
	Total	%	Total	%
Total Households	450	100.0%	1,728	100.0%
Family Households	294	65.3%	1,245	72.0%
Nonfamily households	156	34.7%	483	28.0%
Households with Children < 18	155	34.4%	543	31.4%
Households with Persons > 60	147	32.7%	688	39.8%
Average household size	2.61		2.66	
Average family size	3.09		3.15	

Source: U.S. Census Bureau, ACS 2009-2013

Housing Stock

The availability, affordability, and condition of housing within a community are important factors that residents and employers take into consideration when accessing the quality of life afforded by a particular place. In addition, home ownership is directly linked to household spending on services and supplies for home improvements, home furnishings, and other home-related items. Therefore, housing is a key component of the local economy as it contributes to the overall image and desirability of the community.

Table 8: Housing Types				
Subject	(V) Port Henry		(T) Moriah	
	Number	%	Number	%
OCCUPANCY STATUS				
Total housing units	624	100.0%	2,218	100.0%
Occupied housing units	450	72.1%	1,728	77.9%
Vacant housing units	174	27.9%	490	22.1%
TENURE				
Occupied housing units	450	100.0%	1,728	100.0%
Owner occupied	316	70.2%	1,313	76.0%
Renter occupied	134	29.8%	415	24.0%
VACANCY STATUS				
Vacant housing units	174	100.0%	490	100.0%
For rent	17	9.8%	35	7.1%
Rented, not occupied	3	1.7%	3	0.6%
For sale only	47	27.0%	47	9.6%
Sold, not occupied	0	0.0%	0	0.0%
For seasonal, recreational, or occasional use	36	20.7%	194	39.6%
Other vacant	71	40.8%	211	43.1%

Source: U.S. Census Bureau, Census 2010

According to the ACS 2009-2013 Census data, the Village of Port Henry contains a total of 624 housing units of which 450 are occupied and 174 are vacant. The Town of Moriah contains a total of 2,218 housing units of which 1,728 are occupied and 490 are vacant. According to **Table 8: Housing Types**, of the 450 occupied housing units in the Village, 316 are owner occupied while 134 are renter occupied. Of the 1,728 occupied housing units in the Town, 1,313 are owner occupied and 415 are renter occupied.

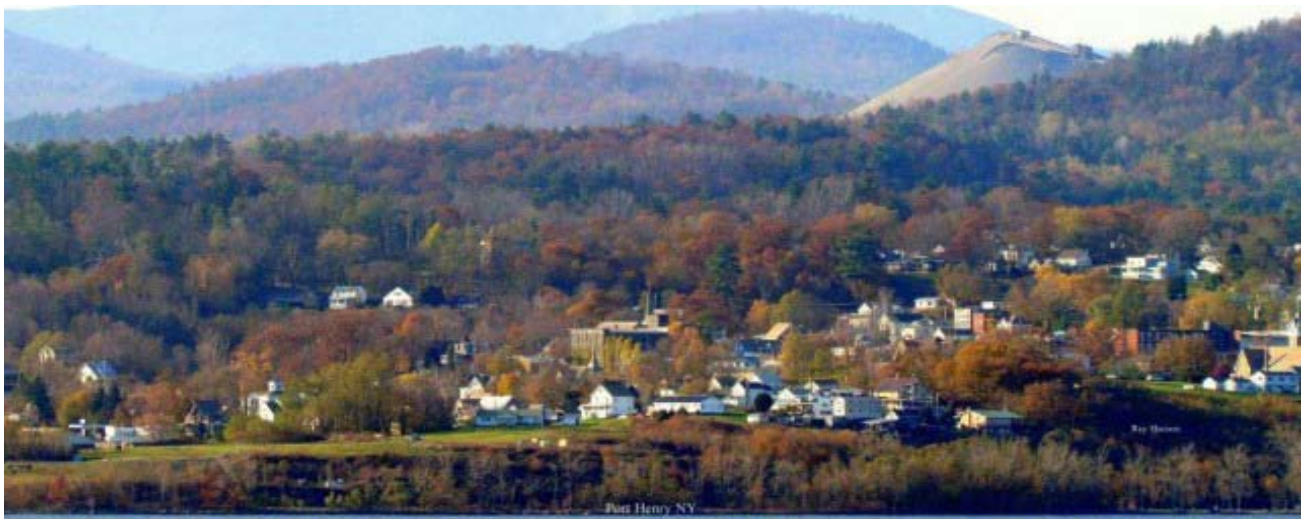
Income

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 9: Household Income, demonstrates that the median household income in the Town of Moriah and the Village of Port Henry have remained fairly comparable. Based on 2009-2013 ACS 5-year estimates, the median household income in the Town of Moriah was \$45,143, while the Village of Port Henry was \$36,818. From 2000 and 2012, the Town’s median household income increased by \$13,240, and the Village’s median household income increased only by \$7,512.

Table 9: Household Income								
	(V) Port Henry				(T) Moriah			
	2000		2013		2000		2013	
	# of Households	% of Total	# of Households	% of Total	# of Households	% of Total	# of Households	% of Total
less than \$25,000	194	43.3%	144	31.9%	726	38.0%	325	18.8%
\$25,000 to \$49,999	136	30.3%	110	24.4%	656	34.4%	669	38.7%
\$50,000 to \$74,999	79	17.6%	83	18.4%	297	15.6%	320	18.5%
\$75,000 to \$99,999	17	3.8%	25	5.6%	147	7.7%	198	11.4%
\$100,000 or more	22	4.8%	88	19.5%	83	4.3%	216	12.5%
Total Households	448	100.0%	450	100.0%	1,909	100.0%	1,728	100.0%
Median HH Income	\$29,306		\$36,818		\$31,903		\$45,143	

Source: U.S. Census Bureau, Census 2000, 2009-2013 American Community Survey



IV. 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 Village and Town liaisons discussed how desired and essential services would be continued for Village property owners. These liaisons 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).

Employee Summary

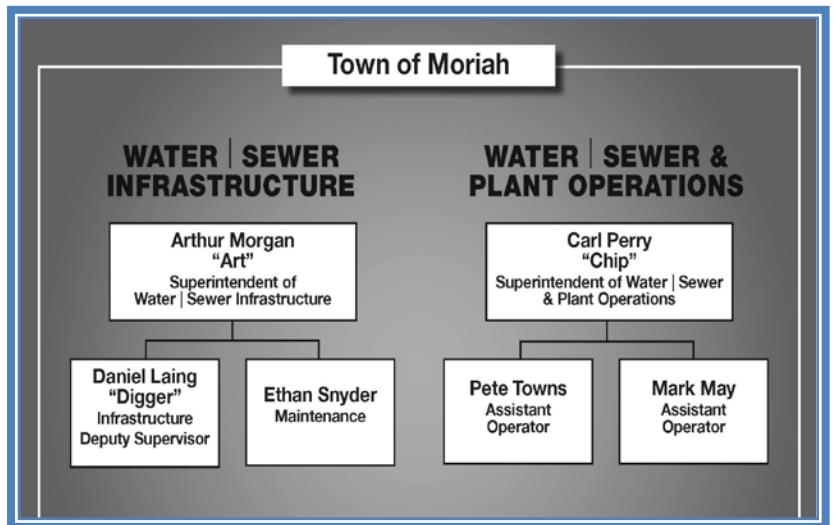
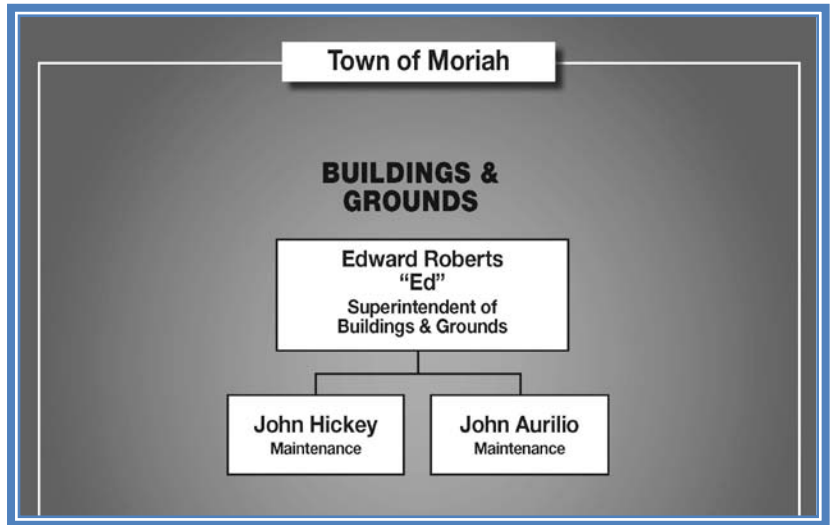
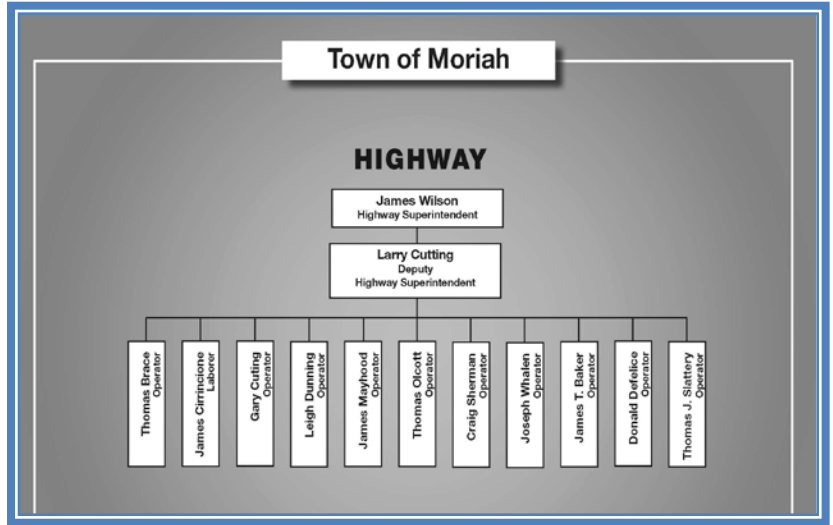
The following table represents elected officials and full-time, part-time, and seasonal employees based on the Village’s 2015-2016 fiscal year (fy) and the Town’s 2016 fy.

Table 10: Port Henry & Moriah Employees						
Area	Current Village FT	Current Village PT	Current Town FT	Current Town PT	Current Totals	Post Dissolution Total
Mayor/Supervisor		1		1	2	1
Trustees/Town Board		4		4	8	4
Highway	5		10		15	13
Water/Sewer/WWTP	2		3		5	6
Bldgs. & Grounds			2		2	3
Transfer Station			1	1	2	2
Court			2		2	2
Administration	2		3		5	4
Assessor				3	3	3
Code Enforcement		1		1	2	1
Seniors- Driver				1	1	1
Animal Control				1	1	1
Beach/Campground**		3	3	2	8	8
Fire Chief		1			1	1
Total	9	10	23	17	57	49
<i>Notes:**Beach/Campground employees are seasonal</i>						

IV. Dissolution of Government Services, Functions & Employees

Post Dissolution Conditions:

Upon dissolution, all Village DPW and Water/Sewer/WWTP full-time employees will be transferred to the Town. One administration position, the Village Clerk, will be transferred and the Village Treasurer position will be abolished. All Village part-time positions will be abolished except for the Beach/Campground positions which will be at the Town Board's discretion.



Employee Benefits

Both Village and Town employees receive insurance through Excellus. Total Village employee benefits costs come to \$229,345. Retirement benefits costs come to \$46,883. Currently one employee is receiving workers compensation which is budgeted at \$57,154. These costs are based on data from fy 2015-2016. The Village currently has retired employees and one spouse receiving benefits. If a retiree dies, all benefits for the spouse discontinue.

Post Dissolution Conditions:

Upon dissolution, all benefits for personnel transferred will be negotiated.

\$172,978.80 to be transferred to the Town.

Unions

Currently, both Village and Town union employees are represented by Teamsters Local 294. There are 4 DPW staff (not including the superintendent) and 2 Water/Sewer employees that are full-time and under union contracts. The Village and Town's union contracts are very similar. Both contracts were updated in 2010.

Post Dissolution Conditions:

The Village dissolution will require employees with benefits to be negotiated, including for example retirement, wages, and seniority. No adjustment is accounted for at this time.

Village Mayor and Village Board of Trustees

The Village is currently governed by an elected Mayor, and a Village Board of Trustees made up of four members. The Mayor's term expires in roughly two years, while three Trustees have a one year term left, and the other has a two year term left. 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 \$8,000 per year, and budgets in \$50 for contractual services for other administrative costs. The approved budget includes funds for four Board of Trustees member's salaries of \$3,750 each, including \$1,000 total for any legislative board contractual services. The total allocation for the Village Mayor and Village Board of Trustees is \$24,050.

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.

\$0 to be transferred to the Town.

Clerk & Treasurer

The Village employs an appointed full time Clerk and full time Treasurer. The Clerk is responsible for maintaining Village files and records, tax preparation, billing, and collection, birth and death certificates, human resources and insurances, taking minutes of Board of Trustees meetings, preparing public notices for all Board and Committee meetings, fielding phone calls, emails, walk-in requests, and for information on all Village services. In addition, the clerk is also involved in administrative tasks related to water and sewer. These tasks (billings) are budgeted under water and sewer and are not taken into account in this segment. According to the 2015-2016 Village Budget, the position of Village Clerk costs a total of \$27,852.16. This includes the Clerk's personal services any contractual work which is \$4,775. The Treasurer is responsible for maintaining the Village budget, accounts payable and receivable, payroll, working with the Mayor, and attending meetings as needed. According to the 2015-2016 Village Budget, the position of Village Treasurer costs a total of \$20,775. This includes the Treasurer's personal services which come to \$10,625 and any contractual work which is \$10,150.

Post Dissolution Conditions:

After review of Civil Service requirements, the current employee would be ineligible to the Town, therefore the Village Treasurer's position will be abolished.

The responsibilities of the Village Treasurer will be split between the Town Clerk, Deputy Town Clerk, and Senior Account Clerk. Based on the Village Clerk's performance on the Civil Service exam, the Clerk's position will transfer to the Town. The Town has expressed the need for a thirty (30) hour per week Clerk/Accountant Clerk position. In addition, the transferred position of Village Clerk may take on additional duties related to code enforcement record at the Town. The Clerk's salary of \$27,852.16 is to be transferred to the Town. In addition, \$1,200 will be added for three weeks of work to fulfill retirement requirements. Salary adjustments will be at the Town Board's discretion. Note the transfer of employees to the Town is at the Town Board's discretion.

\$29,052.16 to be transferred to the Town.

Attorney for the Village

The Village budgets \$8,000 per year in contractual services, for an independent contractor that supplies legal assistance and representation. This function is used only on an as needed basis.

Post Dissolution Conditions:

The Village dissolution will eliminate the need for legal representation and the functions will be assumed by the Town's Attorney.

\$0 to be transferred to the Town.

Election Inspectors

The Village budgeted \$1,000 for a contractual elections inspector for ballots and advertising. The cost of the inspector covers the cost of regular annual village elections.

Post Dissolution Conditions:

The positions of Elections Personnel will be abolished in the dissolution of the Village, as will the need for costs associated with Village elections.

\$0 to be transferred to the Town.

Code Enforcement

The Village currently employs one part-time code enforcement officer (CEO). The CEO devotes up to eight hours a week at the Village of Port Henry. The position involves issuing building permits and periodic fire and safety inspections and associated paperwork. Most building permits include additions and garages. The Village's CEO is budgeted \$3,000. The Village is in the process of adopting a zoning law. The CEO would be responsible for enforcement of this law.

Post Dissolution Conditions:

This function will be performed by the Town Code Enforcement Officer. The Town has recommended that the CEO's budget be raised from \$16,467 to \$25,000 based on the increased amount of work anticipated for this position which will also include the enforcement of zoning.

\$8,533 to be added to the Town's CEO budget.

Village Hall

Village Hall is owned and operated by the Village of Port Henry. According to the 2015-2016 Village Budget, it costs \$15,250 per year to maintain and operate the Village Hall. These costs include general building maintenance and utility items such as printers, faxes, phones, electric, heat, etc.

Post Dissolution Conditions:

For purposes of this Plan, the property will be transferred to the Town and all associated costs (\$15,250) have also been transferred. The Town has expressed that Village Hall will be utilized as a space for the Town's Code Enforcement and Assessors offices or for Court and Police offices. Based on this transfer, the Town of Moriah would have the responsibility of determining the appropriate end use of the building which will determine the actual costs associated maintenance and operations.

\$15,250 to be transferred to the Town.

Village-Owned Property

In addition to the Village Hall, the Village of Port Henry owns nine other properties, including:

- ◆ **Beach House:** 54 Dock Lane in Champ RV Park and Campground. Insurance value \$131,245. In the case of Village dissolution the ownership of the beach house is anticipated to be transferred to the Town.
- ◆ **Bath House:** 54 Dock Lane in Champ RV Park and Campground. Insurance value \$24,977. In the occurrence of Village dissolution, the bath house is anticipated to be transferred to the Town.

IV. Dissolution of Government Services, Functions & Employees

- ◆ **Water Filtration Plant:** Pump House Road. Insurance value \$2,249,521. If the Village dissolves the plant will be transferred to the Town.
- ◆ **Storage Tank:** Pump House Road. Insurance value \$999,048. If the Village dissolves the tank will be transferred to the Town.
- ◆ **Storage Building:** Pump House Road. Insurance value \$53,281. If the Village dissolves the storage building will be transferred to the Town.
- ◆ **Chain Fence:** Pump House Road. Insurance value \$36,633. If the Village dissolves the fence is anticipated to be transferred to the Town.
- ◆ **Pump House:** 27 Bulwagga Drive. Insurance value \$37,362. In the case of Village dissolution expenses and maintenance will be transferred to the Town.
- ◆ **New Sewer Plant:** 27 Bulwagga Drive. Insurance value \$8,375,643. In the case of Village dissolution expenses and maintenance will be transferred to the Town.
- ◆ **Highway Garage & Salt Sheds:** Rear 4303 Main Street. Insurance value \$175,479. If the Village dissolves, the garage and sheds will be transferred to the Town.
- ◆ **Fire House:** 10 Church Street. Insurance value \$21,400. Upon dissolution, the Village Fire House will go to the Town. The Town will then lease the space out to the new Joint Fire District and costs associated with running the building will be shifted to the district.

Post Dissolution Conditions:

Should the Village dissolve some of these properties could be sold, while others will be required to be transferred. The total insured value of Village owned property comes to \$13,239,905. For purposes of this Plan, all property listed have been recommended to be transferred to the Town and all associated costs will also be transferred.

Costs associated with running and maintaining properties will be allocated from Recreation, Water, Sewer, and Highway funds.

Insurance/Contingency Fund

The 2015-2016 Village Budget included the following special items: unallocated insurance (\$18,555 per year), additional dues budget (\$1,026); and a contingency budget (\$20,000); for a total of \$39,581.

Post Dissolution Conditions:

These special items will be abolished in the outcome of Village dissolution, but the contingency fund of \$20,000 has been recommended to be added into the Town of Moriah's expenditures for the purpose of any unanticipated expenses. In addition, half of the unallocated insurance will be added to the Town's general fund for water and sewer related costs at \$9,277.50.

\$29,277.50 to be transferred to the Town.

Law Enforcement

The Village has an agreement with the Town of Moriah for police and court services. This service has been run by the Town of Moriah for the past ten years at no additional cost to the Village.

IV. Dissolution of Government Services, Functions & Employees

Post Dissolution Conditions:

In the outcome of Village dissolution, Town of Moriah will continue to provide police service to the Village.

\$0 to be transferred to the Town.

Community Environment

According to the 2015-2016 Village Budget, \$500 is spent annually on beautification items such as flowers, signs and landscaping improvements.

Post Dissolution Conditions:

Funds set aside for beautification efforts will be transferred to the Town for the continuation of services.

\$500 to be transferred to the Town.

Snow Removal

The Village of Port Henry allocates \$57,000 a year for snow removal services. This includes the costs associated with staff time and overtime for removal of snow from the Village's roads, sidewalks, and Village properties, as well as the costs of salt and sand.

Post Dissolution Conditions:

Should the Village dissolve these funds will be transferred to the Town Highway Department expenditures and continue to be used for snow removal services at Town owned properties within the former Village boundaries.

\$30,000 to be transferred to the Town.

Recreation

According to the 2015-2016 Village Budget, \$80,040 is spent annually on recreation services provided to the Village and the budget for Champ RV Park. The Village currently provides three seasonal lifeguards at \$10 per hour. In total, the 2015-2016 Village Budget has allocated \$80,040 towards recreational expenses. This total includes, recreation personal services at \$16,440, recreation equipment at \$1,500, contractual services at \$43,000, joint recreation projects at \$16,000, and \$3,100 paid to the Town for the Moriah Youth Program.

Post Dissolution Conditions:

Once dissolved, the Town will take on these expenses and determine the future need for the three seasonal lifeguard positions.

\$47,600 to be transferred to the Town.

Beaches and Campgrounds

Both the Town and Village own a campground with lakefront beaches and operate them on very similar terms. Management of the campgrounds is contracted out to individuals who live on site in the summer and are paid a flat fee plus free use of one campsite. The season opens and closes for both campgrounds from May to October. Both sites are plowed in the winter to allow access by ice fishermen.

The vast majority of gross receipts on both campgrounds come from users that rent their site for the entire season. Monthly, weekly and daily rentals also occur, as well as users that rent for only part of the entire season at reduced seasonal rates.

It is important to note that both the Town and Village provide general liability insurance coverage to their campgrounds through their respective municipal policies.

Post Dissolution Conditions:

Upon dissolution the Town will be responsible for maintaining all beaches and campgrounds. The former Village campground will continue to be maintained and operated without change. There will continue to be one manager per campground with a seasonal crew. The Town will determine the future need for the three seasonal lifeguard positions. It is recommended that the Town look into leasing the campgrounds out to the private sector. This could bring in additional revenue for the Town.

\$47,600 from the recreation budget to be transferred to the Town.

Culture

The Village of Port Henry allocates \$7,100 a year for the library, historian, and annual celebrations. The library is not-for-profit and receives \$4,000. The Village's Historian is contractual and is allocated \$100 per year. The Village pays the Moriah Chamber of Commerce \$3,000 a year for celebrations such as the Labor Day Parade.

Post Dissolution Conditions:

The Village dissolution will result in the Town taking on these small expenditures which amount to \$7,100.

\$7,100 to be transferred to the Town.

Street & Sidewalk Maintenance

The Village of Port Henry allocates \$194,487 a year according to the 2015–2016 Budget for street maintenance personal services at \$87,487, contractual maintenance at \$35,000 and \$72,000 for permanent improvements equipment within the Village. Both the funds for street maintenance and permanent improvements will be added to the future Town of Moriah Highway Department expenditures in the outcome of Village dissolution. The Village of Port Henry also maintains and repairs all Village sidewalks. The 2015-2016 Budget for sidewalk personal services and contractual works total \$7,500.

Post Dissolution Conditions:

In the case of dissolution, the Town will take on street and sidewalk maintenance. The Town has expressed that they will provide snow removal for the sidewalks on Main Street (from the north Village boundary line to Whitney Street) and Broad Street within the former Village boundaries. The most cost effective solution would be to continue to utilize the Highway personnel that are transferred to the Town.

\$143,500 to be transferred to the Town.

Street Lighting

The Village of Port Henry’s residents pay for street lights within the Village boundary and additionally are billed for the street lights throughout the Town. Electricity and maintenance of the street lighting costs in the Village come to \$27,000 a year.

Post Dissolution Conditions:

If the Village dissolves, all costs associated with street lighting will be transferred to the Town. It has been expressed that all street lighting costs would be included as part of the general fund, similar to the other townwide lighting expenses.

\$27,000 to be transferred to the Town.

Sanitation

The Village of Port Henry allocates \$23,100 a year for garbage and recycling pick up. This includes the DPW’s time once a week for approximately 5 hours to collect garbage and transport it to the transfer station. The transfer station is closed every Monday to accommodate the Village. In addition the Village spends \$5,100 annually on street cleaning.

Post Dissolution Conditions:

Once the Village dissolves, garbage and recycling pick-up will be discontinued. This service is not currently provided to other residents of the Town. Town residents have the option of delivering their garbage to the transfer station directly or hiring a private hauler.

\$0 to be transferred to the Town.

Fire Prevention & Control

Village of Port Henry Fire Department

The Port Henry Fire Department is rich in history. Dating back to 1874, the fire department is one of the oldest in New York State. The original firehouse is still in existence and is listed in the National Register of Historic Places. The community members take pride in their large volunteer fire department and have honored their firefighters on Inspection Day and Labor Day. Today Port Henry's Fire Department continues to represent a strong staple in the Village.

Village fire services are provided by the Port Henry Volunteer Fire Department. Unlike the Town, the Village's fire department is governed by the Village which is included in the general municipal budget. Fire services include fire suppression, accident victim extrication, surface ice boat rescue, boat/water rescue, and dive rescue capabilities. Equipment includes 3 fire engines, 1 rescue van, 1 bush truck, and 1 rescue boat. In the Village, all areas have hydrants. There are 53 members whom are all volunteers. As of October 9th, 2015, the fire department has responded to 54 calls, with an average response time of 3.18 minutes, and 8.88 responders per call. The Village of Port Henry residents currently pay \$1.71 /1,000 to support the fire department.

Since 2003, the Port Henry Fire Department has pursued over 38 grants and has won a total of \$276,382. This commitment to obtain additional funds goes hand in hand with the Fire Department's mission statement that, "we will provide superior services to our Village residents and neighbors that may include fire suppression, accident victim extrication, ice rescue, and dive rescue capabilities."

The Fire Department's total 2015-2016 Village Budget is \$108,945. These expenses include equipment at \$20,000, operations at \$14,000, utilities at \$11,500, liability insurance at \$13,500, capital reserve at \$2,505, maintenance at \$4,000, workers compensation insurance at \$11,100, and a lease purchase agreement on a 2009 E-One pumper at \$32,341. The Port Henry Fire Department received \$26,000 in revenue from the Town of Moriah for contracted fire protection services.



IV. Dissolution of Government Services, Functions & Employees

Town Fire Districts

The residents of the Town are served by two all-volunteer fire districts (Moriah and Mineville-Witherbee). The distances between them range from two to six miles apart. Together, with the Village of Port Henry Fire Department, the three also provide fire service to a large geographic area of the Town known as the Town of Moriah fire protection district. None provide EMS service, although each assists the Town with a separate volunteer ambulance squad when needed and responds (along with the ambulance squad) to motor vehicle accidents (MVAs). When there is a structure fire anywhere in the Town, all three fire companies are activated. Essex County Dispatch, located in the Town of Lewis, handles dispatch for all of the companies. The stations are strictly volunteer and are not staffed in the night, but firefighters can be contacted by pager when dispatchers activate their company. In the event of an emergency, Moriah fire district is the designated emergency operation center for the Town.

The Town of Moriah, like all other towns covered by NYS law, does not have the authority to run a fire department. In 2015, and for the last year, the Town has paid a total of \$78,000, giving each fire district and the Village \$26,000 to provide coverage in the fire protection district. The \$78,000 annual expense is borne by the property owners within the fire protection district. The table below summarizes what currently exists in the Village and Town Outside Village (TOV) regarding fire services.

Table 11: Comparison of Existing Fire Services			
	Moriah F.D.	Mineville-Witherbee	Port Henry F.D.
Service Calls (2014)	70	39	89
Response Time	5 minutes	<10 minutes	<4 minutes
Number of Responders	10 to 12	10 in the day to 19 in the evening	9
Volunteers	47 members (for years had 50)	19 active members (full roster = 25-30)	53 members (full roster = 60)
Budget	\$143,318 (district tax levy 2015) \$26,000 (revenue from fire protection district contract)	\$92,056 (district tax levy 2015) \$26,000 (revenue from fire protection district contract)	\$108,945 (‘15-‘16 tax levy) \$26,000 (revenue from fire protection district contract)
Actual Budget	\$101,743	\$59,311	\$82,945
Fire Protection Costs Per 1,000	\$1.78	\$0.98	\$1.71

IV. Dissolution of Government Services, Functions & Employees

Post Dissolution Conditions:

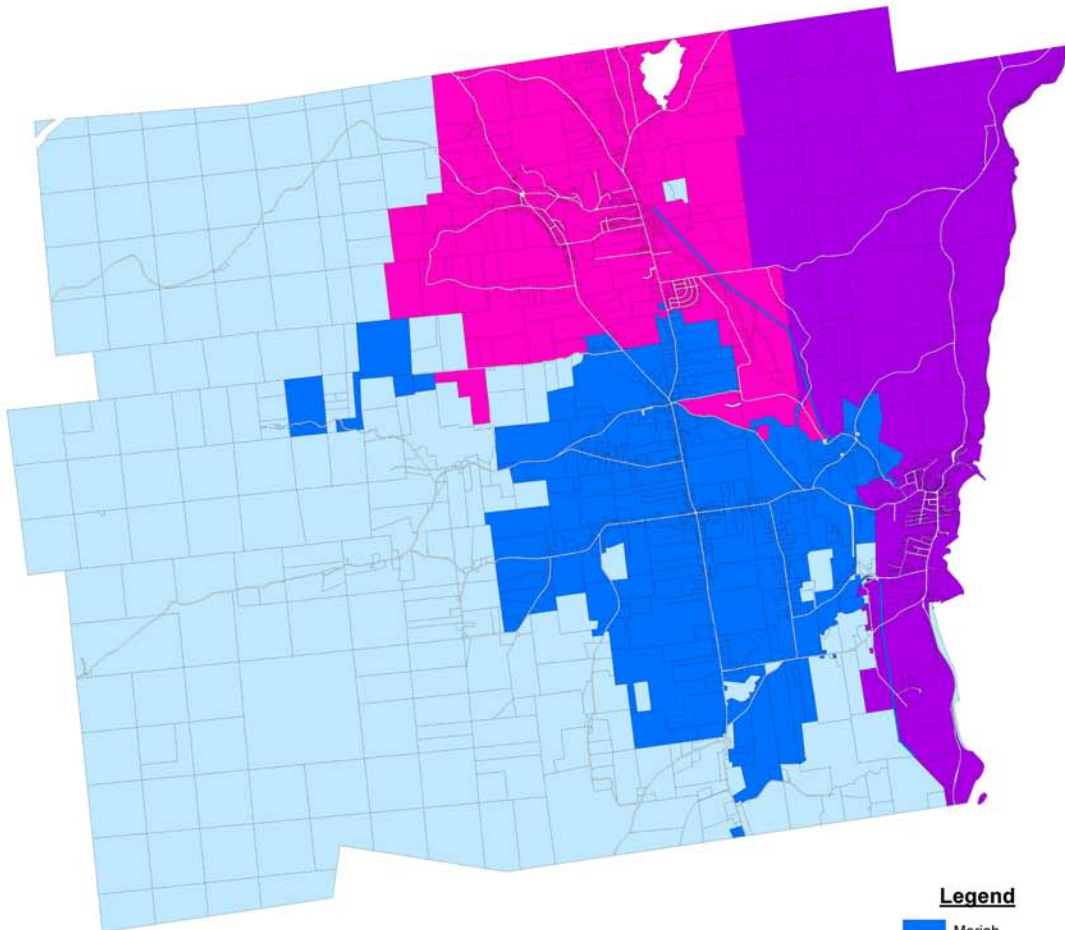
Based on meetings and negotiations, Village and Town liaisons have determined that the best option is to create a Joint Town/Village (T/V) Fire District. This option maintains the Village of Port Henry Fire Department’s identity, current location, and current equipment to continue to serve the former Village boundaries, including the Fire Protection areas that the Town contracts out to the Village’s Fire Department. Based on New York State Law, the town board and the village board of trustees may establish a joint fire district when it appears that all properties which will be included will benefit and that the creation of the district is in the public’s best interest. For the purpose of proposing the establishment of a joint fire district, a joint meeting must be held within the territory of the proposed joint fire district. Once the joint fire district is agreed upon, the town and village boards must hold a public hearing within thirty days after the initial meeting. Ten days before the public hearing, notices must be posted in the newspaper, five public conspicuous places within the Town Outside the Village (TOV), five places within the Village, and mailed to members of the Village and Town boards. After the public hearing, if the boards feel the joint fire district is in the public interest, by resolution, the joint fire district will be adopted. Once the joint fire district is established, management and control of the district will be in the hands of five fire commissioners. These commissioners may be appointed by the village and town boards or elected based on Article 11 of the Town Law.

The creation of a Joint Town/Village Fire District, District #3, would include the former Village boundaries and the Fire Protection areas north and south of the Village. The Town of Moriah has expressed preference for this option. The Village-owned vehicles and equipment would be turned over to the Town and the Town would lease out this equipment to the new district at a nominal cost. The Village-owned Fire House would be transferred to the Town and leased to the Fire District. The lease would be based on 25% of the cost for utilities covered by the Town with the existing 75% of the utilities covered by the Joint Fire District. And fuel oil would be 50/50 with the Town.

Currently, the Village Fire Department is in the process of filing a 501 (c)(3) to be recognized as a tax-exempt nonprofit organization and to allow for an easy transition from Fire Department to Fire District. Prior to dissolution, the Town and Village will appoint five fire commissioners to oversee fire services in this new district. The New District will be provided with a budget of \$127,000. The Town will no longer provide the \$26,000 that was contracted out to the Village’s Fire Department for fire protection services. The following table is a summary of the estimated costs associated with the new district, the amount of funding to be raised for this option, the taxable value that the new district includes, and the tax rate that the new district will acquire. Upon dissolution, the district would function solely as a Town Fire District.

Table 12: New Joint Fire District	
Port Henry Fire District #3 (1624)	
Equipment	\$27,341
Operations	\$14,000
Utilities	\$26,000
Liability Insurance	\$13,500
Accountant Fees	\$5,000
Capital Reserve Equipment	\$7,279
Capital Reserve Truck	\$16,280
Maintenance	\$6,500
Workers’ Comp. Insurance	\$11,100
Amount to be Raised	\$127,000
Taxable Value	81,046,865
Tax Rate	\$1.57/1,000

Proposed Moriah Fire Districts Revised



Legend

- Moriah
- E1624
- Fire Protection
- Mineville

Compiled & Revised by Ben Goff
ESPTS Tax Map Staff on 01/11/2016
Information as of 3/1/2015

Essex County cannot and does not guarantee nor
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Essex County Real Property Tax Services

Water

Currently, two of the Village employees' work half their time overseeing the water treatment plant (with the remainder of their time spent running the joint wastewater treatment facility). The Village is metered and charges accordingly, with no property tax for its Water Fund. The Town is unmetered and charges on a per-user basis (i.e., one hookup, one charge) for operations and maintenance costs as well as an ad valorem property tax levy to cover debt service.

Both the Town and Village have recently constructed state-of-the-art water filtration plants with significant subsidies from various state and federal sources. The peak demand for the Village is approximately 200,000 gallons per day (gpd) and 450,000 gpd for the Town. The Town's system is capable of delivering 1,300,000 gpd, and has sufficient capacity at the Town's filtration plant to easily accommodate the peak flow demand on record at both the Village and the Town simultaneously.

The Village currently has two bonds out which include improvements and repairs to the Water Filtration Plant and reconstruction of the water main. Through the EFC, the Village's remaining bond for the filtration plant is \$765,573. The Village currently makes payments every March which come to \$41,905. The Village's bond for the reconstruction of the water mains comes to a principle balance of \$246,000. The Village bonded \$263,515 at 0%, which matures in 2021. The Village currently makes a payment every March (\$88,492).

Post Dissolution Conditions:

Once the Village dissolves, former Village residents would be incorporated in the Town's Water District #3. Residents would be responsible for the remaining debt associated with the Village's water treatment plant, maintenance, and any repairs within the Village's system.

The Village will continue to receive its drinking water from the Village's Water Treatment Plant (WTP). When dissolved, the Village's WTP and Wastewater will be maintained by the Town's Water and Sewer plant Operations Department. The Distribution Department will be responsible for the lines of each plant. Each department will have three employees. These employees will include three from the Village and three from the Town. The Village employees will transfer to the Town and salaries will be determined at the Town Board's discretion.

Sewer

The original sewage treatment plant was built in 1964 and served only the Village. However, in 1986, the Town and Village jointly undertook a major upgrade and connected the Town into the plant that is located in the Village and discharges into Lake Champlain.

The Village of Port Henry is currently beginning a two phase Sewer Improvement Project. The first phase is completely paid by a \$500,000 grant. The second phase has been partially paid for and will include a loan which comes to \$1,046,063. This project is not accounted for in the 2015-2016 Village Budget. The loan will only be charged to residents within the Village. This debt would be added to the existing sewer debt currently incurred by Village residents.

IV. Dissolution of Government Services, Functions & Employees

The Village sewer budget includes personal and contractual services for the sewer, sanitary sewer, and sewage treatment/disposal which totals to \$154,337. Two employees operate the treatment plant (the same employees operate the Village's filtration plant). The sanitary sewer service area will be reconstituted as a Sewer District in the outcome of Village dissolution. The Village is known as the fiduciary agent of the joint treatment plant. Therefore, costs are divided between the Town and Village's individual sewer funds at 65% Town and 35% Village.

As with the water filtration plants, there appears to be a large amount of capacity respective to peak flow demand on record of 1.7 million gallons per day (gpd) and with a total capacity of 2,750,000 gpd (while average daily flow is approximately 400,000 gpd).

The Village's Waste Water Treatment Plant recently underwent significant improvements in 2009. The debt associated with this improvement was through EFC for \$2,378,663 at 0%, which matures in 2038. The Village currently makes a payment of \$71,087 every February 1st. As of February 1, 2016 the balance owed is \$1,840,589.

Post Dissolution Conditions:

Upon dissolution, the Village residents will continue to pay sewer fees for use and all associated debt on the Village's sewer treatment plant. The Village would be included in a separate district from the Town to account for the debts divided between the Town and Village.

When dissolved, the Village's Sewer Plant will be maintained by two Town departments. These departments include Water and Sewer Plant Operations and Water and Sewer Infrastructure. Each department will have three employees. These employees will include three from the Village and three from the Town. The Village employees will transfer to the Town and salaries will be determined at the Town Board's discretion.

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 VIII of this document shows the projected tax impact on the Town and former Village taxpayers upon dissolution.

V. 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 13: 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. It is recommended that the Village hold onto all vehicles and equipment in order to assist in the dissolution process and keep equipment that will be needed to further service the former Village boundaries.

Table 13: Village Asset Values		
Asset	Source of Values	Value
Buildings/Property	Building Values	\$13,239,905.00
DPW Vehicles & Equipment	Insured & Estimated Market Values	\$450,272.00
Fire Vehicles & Equipment	Insured & Estimated Market Values	\$631,000.00
Bank Accounts	Statement	\$579,693.11
Appropriated Fund Balances*	Statement	\$52,000.00
Total		\$14,952,870.11

*Appropriated Fund Balances include cash equity from Village bank accounts

Village-owned Real Property

All Village-owned real property is listed in **Table 14: Village-owned Real Property & Content** with the Building’s Values. The Building’s Values are extrapolated from the Village’s *Common Policy Declarations* for the period of 6/1/2015 – 6/1/2016. The Village has the option to sell property and buildings that are not essential for the former Village to function after dissolution. However, it is recommended that all real property in the possession of the Village of Port Henry at the time of dissolution be transferred to the Town of Moriah 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 14: Village-owned Real Property			
BLDG #	Address	Property	Building Value
1	4303 Main Street	Administration Office	\$478,998
1	54 Dock Lane	Beach House	\$131,245
2	54 Dock Lane	Bath House	\$24,977
3	54 Dock Lane	Bath House	\$16,650
4	54 Dock Lane	Bath House	\$16,650
5	54 Dock Lane	Bath House	\$16,650
1	8 Dock Lane	Sewage Pump House	\$56,613
1	Pump House Road	Filtration Plant	\$2,249,521
2	Pump House Road	Storage Tank	\$999,048
3	Pump House Road	Storage Building	\$53,281
4	Pump House Road	Chain Fence	\$36,633
1	Broad Street	Pump House	\$249,761
1	27 Bulwagga Drive	Building & Ground	\$117,834
2	27 Bulwagga Drive	Aluminum Dome	\$90,530
3	27 Bulwagga Drive	Sludge Bed co	\$90,530
4	27 Bulwagga Drive	Pump House	\$37,362
5	27 Bulwagga Drive	New Sewer Plant	\$8,375,643
1	4303 Main St	Highway Garage and Salt Shed	\$175,479
1	10 Church Street	Fire House	\$22,500
Totals			\$13,239,905

Village Hall (Administration Office) and highway garage and salt shed located along Main Street may be sold to reduce Village debt however this is not recommended. Any properties or assets not sold at the time of dissolution will be transferred to the Town. The vehicles and equipment associated with the Fire House could be sold to reduce Village debt. Yet, it is recommended that the Village does not sell these assets due to the fact that the Village and Town are in the process of creating a Port Henry Fire District and the Port Henry Fire Department will need their equipment and Fire House to continue to serve the new Fire District. Any item sold will increase the tax rate.

Personal Property

Personal property owned by the Village of Port Henry 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 Moriah. Personal property includes office equipment, furniture, tools, parts inventory, and any other items commonly considered to be personal property of the Village. It is recommended that the Village transfer personal property to the Town in order for employees to continue using such equipment and tools in order to provide continued services to the former Village.

Village-owned Vehicles/Equipment

The Village of Port Henry may 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 Moriah. During the transition period, the Village DPW Superintendent could coordinate with the Town Highway Superintendent to determine which pieces, if any are considered redundant. At the time of this Plan, all equipment was identified as necessary and it is recommended that the Village not sell any vehicles or equipment. All equipment will be needed and used to serve the Town and former Village residents. Many pieces are unique and if sold would require repurchasing which would ultimately increase the tax rate. The insured value of Village-owned vehicles and equipment in 2015 is \$1,081,272. The department, age and insured value of each asset are shown in **Table 15: 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.

Table 15: Village-owned Vehicle/Equipment Inventory			
Department	Year	Item Description	Equipment Value
Fire	1947	46 American LaFrance	\$50,000
Fire	1987	F-250 Pickup Truck	\$15,000
Fire	1993	93 Ford Utility Van	\$30,000
Fire	1994	94 E1 Pumper	\$178,000
Fire	2003	21 ft Triumph Boat with 140 HP Suzuki Outboard	\$26,000
Fire	2003	E-Z Loader Trailer	\$2,000
Fire	2009	2009 E-One Pumper	\$330,000
Total Fire			\$631,000
DPW	1983	83 Trailer	\$0
DPW	1986	86 Ford Truck Flatbed	\$0
DPW	1998	1998 Ford Ranger	\$20,000
DPW	1999	99 Dodge Ram Pickup	\$20,334
DPW	2004	99 Ford F350 Dump Truck	\$48,000
DPW	2006	2005 JD 310G Backhoe	\$0
DPW	2007	2006 Ford F550 Dump/Plow	\$71,900
DPW	2007	2007 PJ Dump Trailer	\$6,570
DPW	2008	2008 International 4300 Dump	\$70,087
DPW	2008	2008 Ford F550 Dump w/ plow	\$47,305
DPW	2009	Skid Steer loader	\$0

DPW	2009	2009 Durand Way Trailer	\$6,570
DPW	2009	2009 Ford F-250	\$26,210
DPW	2011	2011 Dodge Ram	\$58,654
DPW	2012	2012 Case Payloader	\$0
DPW	2013	2013 Ford F150 Pickup	\$22,542
DPW	2016	Chevy Pickup	\$52,100
Total DPW			\$450,272

Bank Accounts, Village Books and Records

As of January 2016, the Village of Port Henry maintained the following bank accounts with Glens Falls National Bank as depicted in **Table 16: Village Bank Accounts & Balances**. The total of Village-owned accounts as of January 31, 2016 was \$579,693.11.

Table 16: Village Bank Accounts & Balances			
Account Type	Account ID #	Village Fund	Balance (as of 1/31/16)
Checking	.....0376	General, Water & Sewer Fund	\$427,607.66
Checking	.....2336	Now Public Funds 42	\$3,341.82
Checking	.....3865	Capital Fund	\$16,645.99
Checking	.....1777	Reg Public Funds 03	\$1,319.00
Checking	.....8555	Joint Sewer	\$130,778.64
Checking	.....4118	Grant Funds	\$0.00
Total			\$579,693.11

Post Dissolution Conditions:

Upon dissolution, all records, books and papers shall be deposited with the Town Clerk of the Town of Moriah and they shall there become a part of the records of the Town. Normal annual budget accounts are kept open for a period of 3 months to reconcile the expenses with the budgeted amounts and allow vendors to submit invoices for services rendered and not billed. When the Village dissolves, Town officials will need to be added as signatories to any bank accounts which are kept open. Also, any automatic deposits from the State to the Village will still go to the bank accounts if they are still valid/transferred to the Town. This is helpful for funds processed but not paid prior to Village dissolution. It is recommended that an audit be prepared for the Village prior to dissolution to account for all financial resources.

VI. 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 17: Village Appropriated Fund Balance depicts the fund amounts as of May 31, 2015. The Village has a general fund totaling \$52,000 set aside to reduce the tax levy and unassigned to be used as decided by the Board. In addition, the Village’s Sewer has an appropriated fund balance of \$17,841. There are no appropriated fund balances for water and joint sewer. The total between both the general and sewer fund balances come to \$69,841.

Appropriated Fund Balances for the Village and Town

The following table displays total appropriated fund balances for the Village and Town. In total the Village’s appropriated fund balance comes to \$69,841. In the Town, total appropriated fund balances, excluding districts, comes to \$92,594.

Table 17: Appropriated Fund Balances		
Port Henry and Moriah Fund Balances		
	Fund/Purpose	Balance
Village of Port Henry	General	\$52,000
	Water (Village-wide)	-
	Sewer (Village-wide)	\$17,841
	Joint Sewer	-
	TOTAL	\$69,841
	TOTAL excluding Joint Sewer	\$52,000
Town of Moriah	General Townwide	\$290,289
	General Town Outside Village (TOV)	\$19,641
	Highway Townwide	\$204,042
	Highway TOV	\$452,621
	Water District #1	\$202,219
	Water District #2	
	Water District #3	
	Water District #4	
	Sewer District	\$339,105
	Fire 1	\$15,000
	Fire 2	\$2,990
	TOTAL	\$1,525,907
	TOTAL excluding Districts	\$966,593

Post Dissolution Conditions:

The Village’s appropriated fund balance will be used to reduce or eliminate existing Village debts.

Summary of Revenues

The Village of Port Henry receives incoming revenue to offset the general fund. Real property taxes, non-property taxes, franchises, general government, health, culture and recreation, home and community services, intergovernmental charges, use of money and property, licenses and permits, and state aid are all resources which the Village relies on to generate its revenue. Based on fy 2015-2016 the Village’s revenue came to \$874,494. Upon dissolution, the Village will transfer \$271,100 worth of its revenue to the Town. This addition of revenue includes \$22,000 in other real property tax items, \$50,000 in non-property taxes, clerk fees totaling to \$125, funds from vital statistics fees (\$300), \$104,000 in park and recreation charges from beach and campground rentals, use of money and property which comes to \$5,825, bingo licenses and permits (\$850), and state aid (state revenue sharing, mortgage tax, general governmental aid, and consolidated highway aid) which comes to \$88,000.

Summary of Debt

The Village of Port Henry currently has a general, water (Village-wide), and sewer (Village-wide) debt. Upon dissolution, any debt that previously was incurred by the Village would be paid by Village residents. The water and sewer district debt would stay with the respective water and sewer users. Other debt that is not eliminated prior to dissolution would be included in a debt district to levy only former Village residents in order to pay off the remaining debt. The total principal outstanding debt can be seen in the table below (**Table 18**).

Table 18: Village Debt	
Village of Port Henry Debt	
Fund/Service	Outstanding Debt
General	\$56,980
Sewer (Village-wide)	\$1,840,589
Water (Village-wide)	\$1,011,573
Village TOTAL	\$2,909,142
Village TOTAL Minus Water and Sewer	\$56,980

The sewer debt is a result of a recent capital upgrade. The Village took on a capital project for the sewer treatment plant in 2009 through Environmental Facilities Corporation (EFC) for a total of \$2,378,663 at 0%, which matures in 2038. The Village currently makes a payment every February (\$71,087). The balance owed is \$1,840,589.

Similarly, the water treatment plant was improved as a result of a bond in 2000, which included \$765,573 at 0%. This bond matures in 2021 The Village currently makes a payment every March (\$41,905). In addition, the Village has a bond with the USDA for the reconstruction of the water main at a principal of \$246,000. Currently the Village bills its residents for water and sewer use once a year and includes coupons for quarterly payment.

VII. Local Laws & Land Use Regulations

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)). All Village laws and ordinances will remain effective for up to two years after the date of dissolution. At any point during this two year period, the Town of Moriah Town Board may review existing laws and consider them for adoption by the Town and may revise them as necessary at their discretion. If no action is taken by the Town Board within the two year period, the law(s) will be automatically repealed.

Zoning Law

The Village of Port Henry is currently in the process of establishing a Zoning Law that will:

- ◆ Protect the downtown commercial area from additional street-level residential use;
- ◆ Protect the commercial and residential areas from “industrial” development; and
- ◆ Allow significant freedom (minimum restrictions) in both commercial and residential areas’ uses and development).

The Zoning Law is designed to create a “Commercial-Retail” zone along Main Street and part of Broad Street with design guidelines. A moratorium is currently in place prohibiting residential development on the 1st floor of commercial buildings downtown. Upon the adoption of the Zoning Law the moratorium would be lifted. Additional zones that the Town is considering include “Residential”, “Commercial-Retail”, and “Industrial” zones. The Village is currently in the process of creating a zoning board of appeals and a planning board to oversee its Zoning Law. It is anticipated that this law will be in effect prior to dissolution.

As with all other local laws, the Village Zoning will remain effective for up to two years after the date of dissolution. The Town of Moriah does not have a Zoning Board of Appeals but does have a Planning Board. There is no zoning law in the TOV other than what is mandated by the Adirondack Park Agency (APA). Should dissolution occur, the Village would recommend that the Town Board consider adopting a zoning law exclusively for the former village area. This would allow the Town to effectively oversee land use issues within the former Village without impacting development and land use outside the former Village. The Town Board must follow the procedures outlined in Article 16 of NYS Town Law. If no action is taken by the Town Board with the two year period, the Village Zoning Law would be repealed.



Other Local Laws

Upon dissolution, the Town will need to update several Local Laws to account for circumstances that are different in the former Village area. The following list includes Local Laws, (1968 – 2015) that are currently in effect in the Village of Port Henry; this list has been broken up into three categories: 1.) No longer applicable, 2.) Similar to a Town Law and may require modification, and 3.) Recommended Town Law.

Table 19: Local Village Laws			
Local Law Number	Year	Village Law	Future Action Required (see Key)
1	1968	Public Notice Relating to Adoption of Local Laws	NA
2	1968	Stop Intersections for Certain Streets	NA
	1968	Amendment to Village Ordinance (Parking of Vehicles)	NA
1	1969	Removal of Ice Fish Shanties	RTL
1	1970	Compensation of Village Officers	NA
2	1970	Conduct of Officers and Employees	NA
1	1972	Regulation of Automobile Junk Yards	STL
2	1972	Dumps	STL
1	1973	Dog Leash Law (Repealed and Replaced by 2009 Law 2)	NA
2	1973	Public Notice Relating to Adoption of Local Laws	NA
3	1973	General Powers of the Village Board	NA
1	1974	Stop & Yield Intersections	NA
2	1975	Use of Village Water (Repealed and Replaced by 2011 Law 2)	NA
2	1975	Flood Prone Areas	RTL
1	1976	Providing for the Regulation of Hawkers, Peddlers and Solicitors	STL
2	1976	Exemption Percentages for Commercial Industries (Repealed)	NA
1	1976	Open Meeting Law	NA
1	1978	Requiring Written Notice of Alleged Defective Highway	STL
1	1979	Overnight Parking (Abolished)	NA
2	1979	Tax Abatement	NA
1	1981	Rubbish and Abandoned Vehicles	STL
1	1983	Open Container	RTL
2	1984	Flood Control	NA
1	1985	Sewer Rates – Point System (with 1986 amendment)	RTL
1	1987	Flood Damage Prevention	RTL
1	1988	Regulation of Parking Along Main and Broad Streets	RTL
1	1989	Development Review Law	NA
1	1990	Abolish police Department	NA
1	1991	Sewer Rent Increase	RTL

VII. Agreements & Local Laws Upon Dissolution

Local Law Number	Year	Village Law	Future Action Required (see Key)
1	1994	Administer and Enforcement of NYS Fire Protection and Building Codes (Repealed and Replaced by 2009 Law 3)	NA
2	1994	Assessing Unit Terminated	NA
1	1995	Property Maintenance Regulations (Repealed by 2012 Law 3)	NA
1	2003	Restricting Adult Uses	NA
1	2004	Prohibiting Skateboards, Scooters, etc. from Main Street	RTL
2	2004	Prohibiting Farm Animals in the Village	RTL
1	2007	Development Review Law (Revised)	RTL
2	2007	Outdoor Furnace Regulations	STL
1	2009	Administration/Enforcement – NYS Uniform Fire Prevention & Bldg Code	STL
2	2009	Regulation of Dogs in the Village	STL
1	2011	Establishing a Moratorium on Street Level Residential Development (Expired)	NA
2	2011	Water Law (Repealed and Replaced 1975 Law 1)	RTL
2	2011	Water Consumption Rate Schedule (May, 2011; Revised August, 8 2011) Water Consumption Rate Schedule (Effective May 1, 2012) Water Consumption Rate Schedule (Effective May 1, 2015)	NA
3	2011	Requiring Certificate of Occupancy	STL
4	2011	Extending the Moratorium on Street Level Residential Development (Expired; Extension on 2012 Law 2)	NA
1	2012	Tax Cap Override	NA
2	2012	Extending the Moratorium on Street Level Residential Development (Expired; Extension on 2013 Law 2)	NA
3	2012	Unsafe Structure Law	STL
1	2013	Tax Cap Override	NA
2	2013	Extending the Moratorium on Street Level Residential Development (Expired; Extension on 2013 Law 3)	NA
3	2013	Extending the Moratorium on Street Level Residential Development (Expired; Extension on 2014 Law 2)	NA
1	2014	Tax Cap Override	NA
2	2014	Extending the Moratorium on Street Level Residential Development (Expired; Extension on 2014 Law 3)	NA
3	2014	Extending the Moratorium on Street Level Residential Development (Expired; Extension on 2015 Law 2)	NA
1	2015	Tax Cap Override	NA
2	2015	Extending the Moratorium on Street Level Residential Development in a Portion of the Village	NA

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
RTL: Recommended Town Law will need to be revised and written.

VIII. 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 2015-2016 fiscal year budget information for the Village of Port Henry and 2016 fiscal year budget information for the Town of Moriah. Using this data as a baseline, the sub-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 tables below are **projections only** and are provided to show what taxes could be anticipated if the Village of Port Henry were to dissolve based upon the service and cost changes recommended in the Dissolution Plan. The information in this section is for illustrative purposes and is a representation of the data available at the time of the development of this Dissolution Plan. All cost allocations will be at the discretion of the Town Board and cannot be fully accounted for at this time. As a result of the work sessions with the Village and Town Liaisons, fiscal impacts were determined.

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 the incorporation of the Village's Zoning Law, Regulation Parking along Main and Broad Street Laws, and Fire Burning Laws: \$12,000.
- Consultant fees to assist in the creation of the Joint T/V Fire District: \$12,000.
- Service fees associated with the purchase of a sidewalk snowplow: \$12,000.
- Aid in the transfer of the Village's Water and Waste Water Treatment Plants to account for software, training and the incorporation of former Village properties: \$10,000.
- Miscellaneous fees and salaries related to staff transition: \$5,000.

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, based upon a formula of 15% of the combined property tax levy when the local governments consolidate (general and highway tax levy only). If the Village of Port Henry dissolved, the Village government will effectively consolidate with the Town, therefore, the Town would qualify for the annual CETC credit.

Maximum CETC for Tax Reduction	100%	\$347,234
Minimum CETC for Tax Reduction	70%	\$243,064
Maximum CETC for Capital Projects	30%	\$104,170
*CETC is contingent upon New York State appropriations and not an annual guarantee.		

Based on 2015 and 2016 figures, the estimated tax credit to the Town of Moriah would conservatively be \$347,234 per year. By law, a minimum of 70% (\$243,064) of the CETC must be applied as a reduction of the tax levy. The remaining 30% (\$104,170) may be used to further reduce the tax levy or fund eligible capital improvement projects anywhere in the Town. As such, the final tax impact is shown as a range between a minimum benefit of 70% of the CETC funds applied to lower the tax levy and a maximum benefit of 100% of the CETC funds applied to lower the tax levy. CETC funds are contingent upon New York State appropriations and not an annual guarantee.

Village Residents	Current Tax Rate	Tax Rate No CETC	Tax Rate 70% CETC	Tax Rate 100% CETC	Current Property Tax	Property Tax Post Dissolution	Property Tax Change	Percent Change
Village Tax	\$11.78 ¹	\$0.00	\$0.00	\$0.00	\$1,177.91	\$0.00	-	-
Townwide Tax (Genl & Hwy)	\$7.73 ²	\$10.37	\$9.21	\$8.72	\$773.14	\$1,037.38	\$264.24	34.2%
New Joint Fire District	-	\$1.57	\$1.57	\$1.57	-	\$157.00	-	-
New Debt District	-	\$0.50	\$0.50	\$0.50	-	\$50.00	-	-
Total With NO Special Districts - No CETC	\$19.51	\$10.37	-	-	\$1,951.05	\$1,037.38	(\$913.67)	-46.8%
Total With Special Districts - No CETC	-	\$12.44	-	-	-	\$1,244.34	(\$706.71)	-36.2%
Total CETC With Special Districts - 70%	-	-	\$11.28	-	-	\$1,128.27	(\$822.77)	-42.2%
Total CETC With Special Districts - 100%	-	-	-	\$10.79	-	\$1,078.53	(\$872.52)	-44.7%

¹ Village of Port Henry FY 2015-2016
² Town of Moriah FY 2016

Table 21: Village CETC Calculation Summary depicts the projected changes to the Village of Port Henry’s tax rates with 100%, the minimum 70% of the CETC, and no CETC. Upon dissolution, Village of Port Henry property owners will see a reduction in property tax, including Special Districts with no CETC, of 36.2% which reduces property tax by \$706.71 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 44.7% which equates to a reduction of \$872.52 per \$100,000 of assessed value.

According to **Table 22: Town CETC Calculation Summary**, the Town tax rate is anticipated to increase from the current rate of \$8.46/\$1,000 to a new rate with no CETC of \$10.37/\$1,000, an increase of 22.6%, or \$191.13 per \$100,000. If the Town applies 100% of the CETC, property owners would see an increase of 3% or \$25.32/\$1,000 of assessed values.

Table 22: Town of Moriah Tax Implications of Dissolution								
Town Residents*	Current Tax Rate	Tax Rate No CETC	Tax Rate 70% CETC	Tax Rate 100% CETC	Current Property Tax	Property Tax Post Dissolution	Property Tax Change	Percent Change
Townwide Tax (Genl & Hwy)	\$7.73	\$10.37	\$9.21	\$8.72	\$773.14	\$1,037.38	\$264.24	34.2%
Town Outside of Village Tax (Genl & Hwy)	\$0.73	\$0.00	\$0.00	\$0.00	-	\$0	-	-
Total - No CETC	\$8.46	\$10.37	-	-	\$846.25	\$1,037.38	\$191.13	22.6%
Total CETC - 70%	-	-	\$9.21	-	\$846.25	\$921.31	\$75.06	8.9%
Total CETC - 100%	-	-	-	\$8.72	\$846.25	\$871.56	\$25.32	3%

Notes: * Eligible for CETC – Only the General Fund and Highway Fund. No Special Districts.



IX. 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 - Debt

Upon dissolution, the Town Board will create and establish by resolution a Tax District to be known as the “Port Henry 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 Port Henry.

Creation of Joint Town/Village (T/V) Fire District

It is recommended that the T/V consider the creation of a joint Fire District prior to dissolution. This will give the Village the opportunity to participate in the appointments of the Fire Commissioners, and it will allow the Village residents to have security in how future fire protection will be provided. Should dissolution not occur, the Joint T/V Fire District will continue to serve Port Henry.

Recommendations for Town Consideration

Code Enforcement Officer

It is recommended that the Town budget increase from \$16,467 to \$25,000 for a part-time Code Enforcement Officer (CEO). This CEO would be responsible for all building codes and fire and safety inspections throughout the Town and former Village boundaries. The CEO would also be responsible for all permits, complaints, and paperwork related to all inspections, permits, and complaints. In order to account for the additional work that will be brought on by the Village, it is recommended that the CEO’s budget be increased to \$25,000.

Lease out the Campground to the Private Sector

The Port Henry Campgrounds and Champ Beach Park offer seasonal, monthly, weekly or daily sites to enjoy Lake Champlain and the Adirondack Mountains. In addition, the Town’s Bulwagga Bay RV Park and Campground offers outdoor recreation such as fishing, boating, hiking, biking and beaches. It is recommended that in the future, to reduce the yearly budget and draw in additional revenue, the Town consider leasing the campgrounds to the private sector (i.e. KOA).

Establish a Zoning Board

Currently, the Village is in the process of establishing a Zoning Law. It is recommended that the Town Board consider adopting a zoning law exclusively for the former village area. This would allow the Town to effectively oversee land use issues within the former Village without impacting development and land use outside the former Village. The Town Board must follow the procedures outlined in Article 16 of NYS Town Law to establish a zoning board for the zoned area.

Consolidate Water & Sewer Districts

Upon dissolution, the former Village boundaries will be incorporated into the Town's water district #3. It is recommended that in the future the Town consider consolidating its four water districts. The consolidation of the four water districts could help further reduce costs which could be spread over a larger population base lowering the per customer costs which can potentially lower water rates. It is recommended that the Town explore this consolidation option in order to determine the cost savings.

In addition, once dissolved former Village residents will continue to pay sewer fees for use and all associated debt on the Village's sewer treatment plant. The Village would be included in a separate district from the Town to account for the debts divided between the Town and Village. At a later date the Town should explore the possibility of the consolidation of the sewer districts. This recommendation should be explored to determine the cost savings consolidation of the sewer districts would have on Town residents.

Apply for the Water Quality Improvement Program

The Village's salt shed is located behind Village Hall and is in disrepair. The Village and/or the Town should look into applying for a New York State DEC of Environmental Conservation (DEC) – Water Quality Improvement Project Program for funding for a new salt shed. Funding through the Water Quality Improvement Project (WQIP) program is available for projects related to non-agricultural nonpoint source abatement and control. Grant funds are available for up to 75 percent of the total project costs. Applicants must provide match funds of at least 25 percent of the total project costs.

Develop a More Stringent Fire Burning Law

Upon dissolution, the Town has two years to adopt Village laws. It is recommended that the Town work with New York State Department of Environmental Conservation and New York State Fire Prevention and Control to administer and enforce fire protection within the former boundaries of the Village. This would include determining the appropriate distance that residents should be allowed to burn from their homes.

Delinquent Property Tax

The Village recommends that the property tax reimbursement distributed by Essex County on April 1st, 2017 be used to reduce Village debt. Due to the fact that the Village will dissolve on March 31st, 2017, the Town will receive the reimbursement which the Village would normally receive for their delinquent property taxes. The Village should arrange an agreement with the Town to use this reimbursement to pay down the Village debt.

Appendix A: 2015-2016 Village Budget

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Appendix B: 2016 Town Budget

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Appendix C: Cost Shift Analysis

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Appendix D: Public Presentation Material

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