

Village of Wolcott

Interim Dissolution Study

Public Information Meeting #2

February 28, 2024



Overview of Presentation

- How did we get here?
- What is the Interim Dissolution Study?
- The Interim Dissolution Study Process
- Current Services
- Does it make “sense” or “cents”?
- How will Village Governance change
- Split Village Impact
- Will my services change?
- Citizen Empowerment Tax Credit
- Potential Post Dissolution Fiscal Impacts
- Next Steps
- Public Comments

How Did We Get Here? Initiation of Process

- “The Reorganization and Citizen Empowerment Act provides a process for citizens to petition for a public vote on dissolving or consolidating local governments. The Dissolution or Consolidation process may also be initiated by a local governing board.”
- The first step shall be a petition, said petition must be signed by at **least 10%** of the number of electors.
- The Wolcott process is a citizen-initiated process.
- The petition was to vote on dissolution, not to prepare a study to look at the topic.

How Did We Get Here? Steps toward Dissolution in Wolcott to Date:

- [November 15, 2023](#)
The electorate of the Village of Wolcott submitted a petition for Dissolution.
- [November 25, 2023](#)
The Village Clerk reviewed and certified the petition.
- On [December 21, 2023](#) the Village Board met to enact a resolution calling for a Referendum on the proposed Dissolution no less than 60 days and no more than 90 days from the meeting.
- The date of the referendum has been set for [March 12, 2024](#).
- No further action is required of the Village Board until after the referendum.
- [However](#), the Village chose to provide information prior to the referendum in the form of an ***Interim Dissolution Study***.

Overview of the Proposed Dissolution Study Process: Referendum

The referendum vote shall be:

Tuesday, March 12th, 2024

Village Hall

Between the hours of 9 am and 9 pm.

The question will appear on the ballot as follows:

“Shall the Village of Wolcott be dissolved”

Yes _____ No _____

Overview of the Dissolution Process: After Referendum

After the Referendum

If vote is “NO”, Dissolution will not take effect.

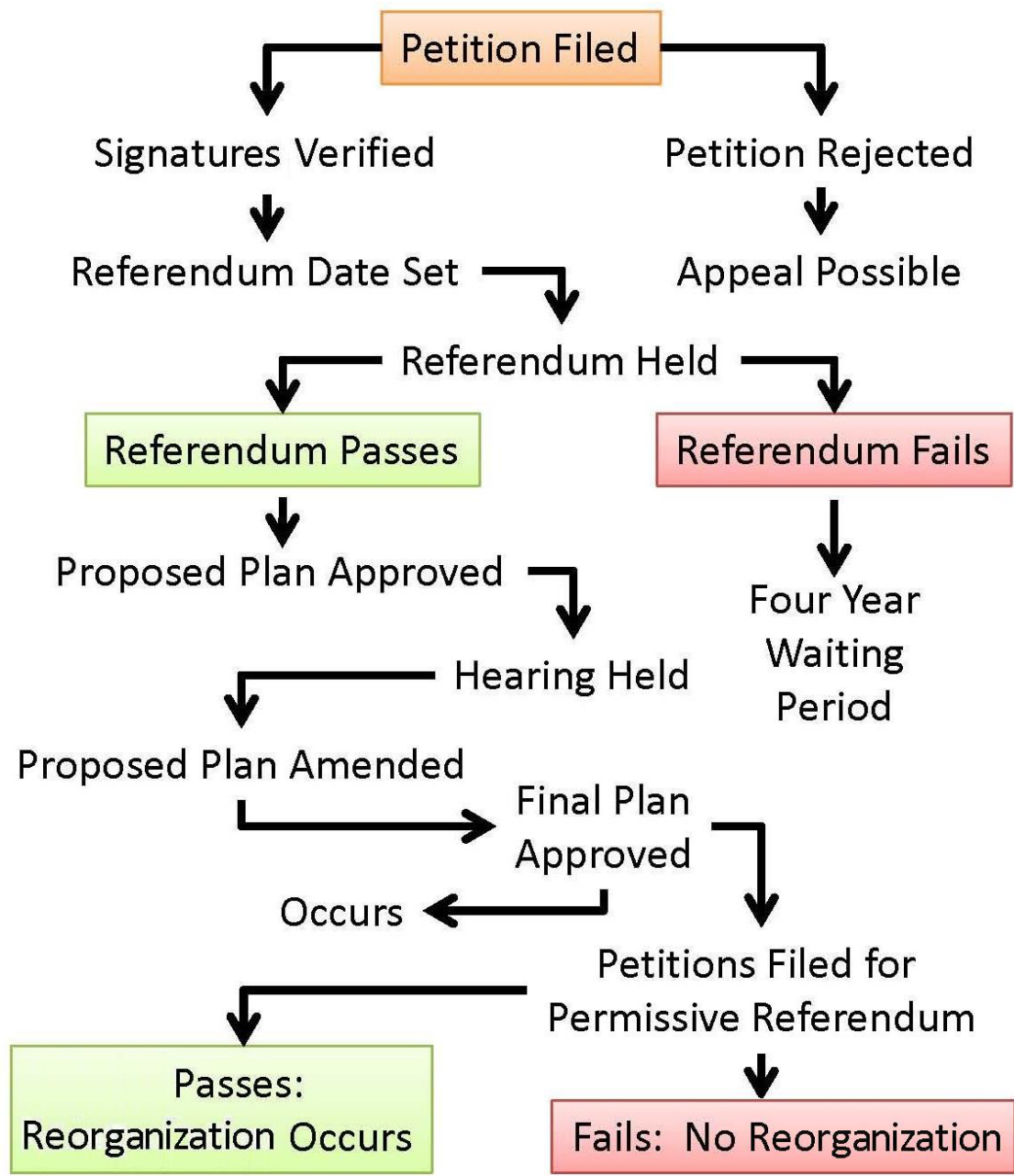
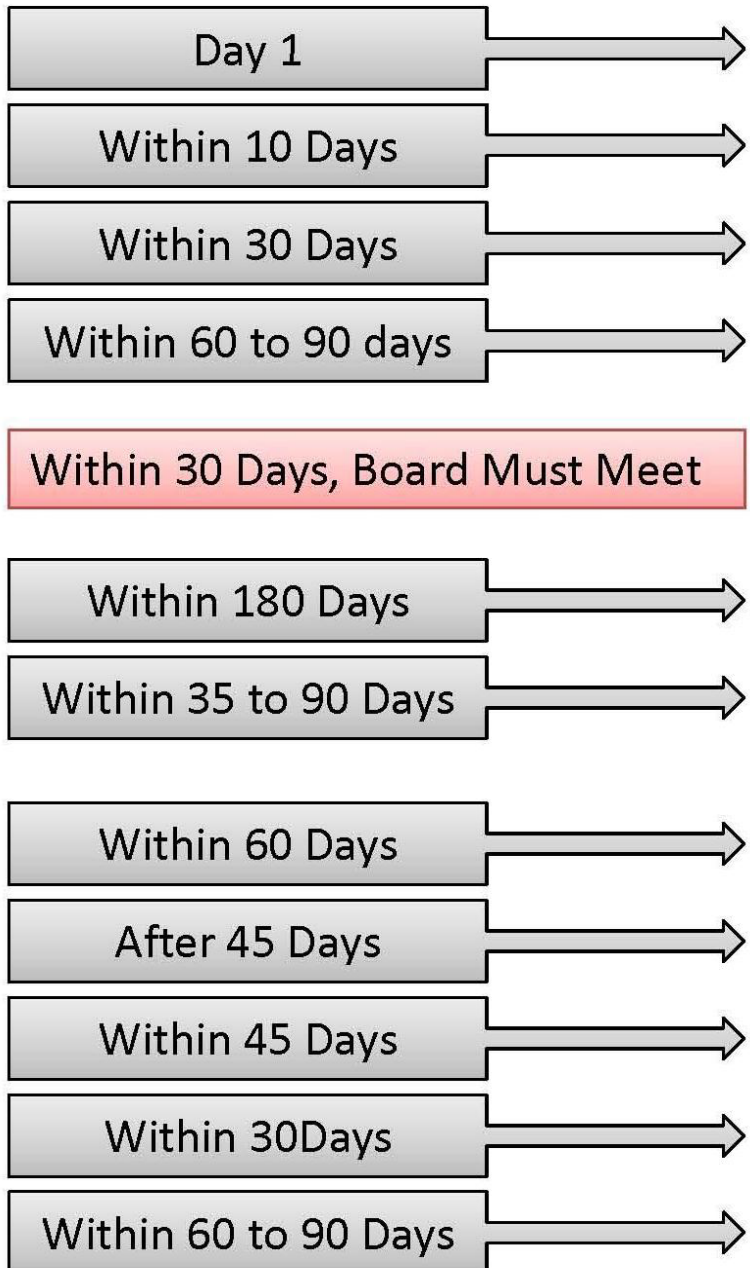
Dissolution process may not be initiated again for
4 more years from the date of dissolution.

Overview of the Dissolution Process: After Referendum

If the vote is “Yes”, the Village Board shall:

- Meet within 30 days to create a committee & set schedule.
- Approve a Dissolution Plan in 180 days or less.
- Hold one or more public hearings following the approval of the Dissolution Plan (35-90 days after).
- **Finalize & adopt** the Dissolution Plan based on hearing(s) within 60 days.
- The Final Dissolution Plan is subject to 45 Day Permissive Referendum (**Petition signed by 25% of the electorate**).
THERE IS NOT A GUARANTEED SECOND VOTE.
- Proposed Date of Dissolution: **TBD as part of Dissolution Plan developed post referendum – we would recommend December 31, 2025.**

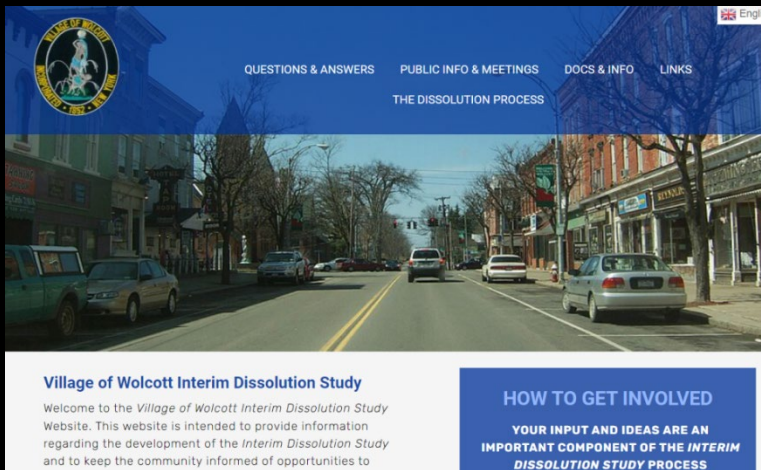
Voter-Initiated



Dissolution Process: Prior to Referendum

Village chose to develop an *Interim Dissolution Study*

- Educate & inform the public of the process & potential outcomes



www.labergegroup.com/Wolcott

- Website established with FAQs, community questions & answers.
- Sign-up for Weekly updates.
- Links to the Study & presentations available on the website.

- **Interim Study**

- Summarized existing governance, services, and taxpayer costs.
- Developed potential post-dissolution conditions.

- **Interviewed & Held Discussions w/ Elected Officials & Department Heads**
- **Summarized Current State of Governance**
 - Village & Town governance and organizational structures
 - Village services, service delivery, workload & operations
 - Village real and personal properties
 - Staffing and related costs
 - Village zoning and quality of life codes and local laws
 - Village and Town Expenses, Revenues, property taxes and service charges
- **Explored Potential Post Dissolution Conditions & Documented Preferred Options by Leadership of Towns and Village**
 - Governance
 - Services & Service Delivery Models
 - Staffing, facilities and equipment needs
 - Fiscal Impact
 - Disposition Plan of Village assets and liabilities

Current Services

Service Delivery	Village	Towns
Public Works/Highway		
Street Maintenance and Plowing	✓	✓
Curb Maintenance	✓	
Sidewalk Replacement Incentive Program	✓	
Sidewalk Plowing	✓	
Leaf and Brush Pick - Up	✓	
Storm Drain Cleaning & Catch Basin Maintenance	✓	
Park Maintenance	✓	
Downtown Beautification and Special Events Support	✓	
Cemetery Maintenance		✓
Culverts and Drainage Ditching		✓
Illuminate Street Lights	✓	✓

Current Services

Service Delivery	Village	Towns
Water Department		
Operate and Maintain Water Treatment Plants	✓	
Maintain Distribution System	✓	*
Sewer Department		
Operate and Maintain Collection System	✓	*
Police Department	✓	
Fire Department	✓	
Justice Courts	✓	✓
Animal Control	✓	✓
Land Use & Code Enforcement	✓	✓
Property Assessment		✓
* WCWSA provides retail sales and Town of Wolcott has agreement w/ WCWSA for operations and maintenance of collection and distribution systems.		

Preliminary test for the voter: Does it make “sense” or “cents”?



Governance: How will the proposed dissolution impact who and how decisions are made related to Village services and codes?

Fiscal Impact: Will the proposed dissolution reduce the current Village’s costs now or in the future?

Services and Community Norms: Will the proposed dissolution:

- Continue/discontinue various Village services?
- Improve the current delivery of Village services?
- Deliver services more efficiently
- Maintain/change Village zoning codes?
- Maintain or change to quality of life codes and their enforcement?

Potential Post Dissolution Governance

Representation and Governance

- Dissolution would result in the elimination of existing Village governance structures, including the Village Mayor and the Board of Trustees who are elected exclusively by, and who represent and set policy for, the area currently known as the Village.
- All decisions that were formerly made by the Village Board of Trustees would become the responsibility of both Town Boards that each represent their entire Town. Both would need to cooperate and collaborate to govern the area of the former Village.

Village Residents May Have a Smaller Voice

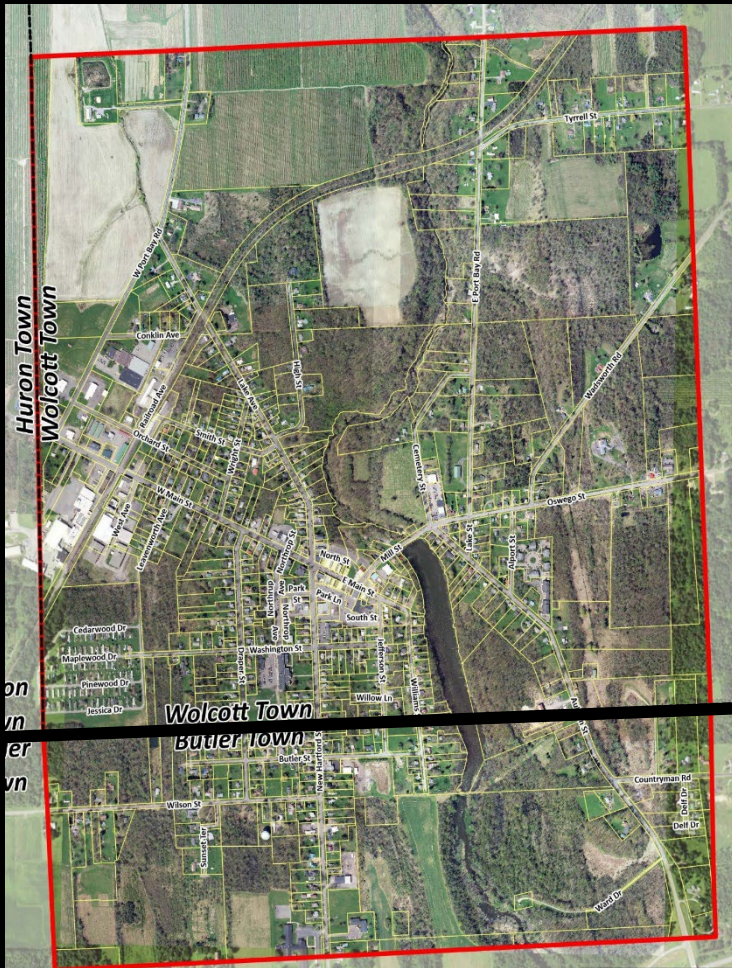
- Currently Village residents have sole input into Village decisions.
- Upon dissolution, the Town Boards (elected on a town-wide basis) would make all decisions.
- Village voters make up only a portion of the Town-wide electorate, resulting in a potential dilution of Village representation and of Village priorities.

Post Dissolution - Split Village

A Split was NOT Contemplated when Village Policies were set.

- Zoning
- Quality of Life Codes
 - Animals, Alcohol; Curfew, etc.
- Services
 - Snow Plowing, Side Walk Snow Plowing, Leaf Pick Up, Police
- Infrastructure Crisscrosses Town lines
 - Interdependence vs. Independence
 - Water, Sewer, Storm Sewer, Roads Asset

It is certainly possible to handle; however, it will require collaboration and cooperation between Towns of Wolcott and Butler.



Post Dissolution – Police Services

Police Department Eliminated

- **Towns of Wolcott and Butler do not have police departments**
 - Towns have not indicated interest in Town Police Departments.
 - Towns do not have authority to establish police districts.
- **Coverage will be provided by Wayne County Sheriff & NYS Police**
 - Call response by Priority Call and Closest Car Protocols.
 - County focused on rebuilding road patrol staffing; Anticipate full staff in 1 year
 - Sheriff to evaluate call times post dissolution; work with County Board to address identified concerns.
- **Elimination of Village-centric proactive policing**
 - 60 hours of Village-centric presence.
 - Village provided 1,800 service calls in 2023.
 - 1,100 home and business property checks.
 - Targeted speed checks in high accident areas.
 - Strategic Patrolling including foot patrols in response to crime data.
 - Enforcement of Village codes: traffic, parking, parks, noise, etc.

Potential Post Dissolution – Fire Services

Current Village Fire Department

- Service delivered by Village & Wolcott Volunteer Fire Company.
- Serves entire Village and Fire Protection Districts in Wolcott, Butler and Huron.
- Village owns the Fire house and all of the major equipment.

Post Dissolution Fire Service

- Unlike Villages, Town governments cannot operate Fire Departments.
- Consensus that Wolcott Volunteer Fire Company be the service provider.
- Town will determine the model of governance for fire services.
 - **Option 1:** Create a Fire Protection District
 - **Option 2a:** Establish a Fire District
 - **Option 2b:** Create a Joint Town/Village Fire District Before Dissolution

Preliminary Preferred Option

- Town of Wolcott prefers Fire Protection District.
- Town of Butler – additional review needed.

CRITICAL ISSUE

Ownership of Fire House and equipment should be incorporated into the decisions regarding form(s) of governance for the fire service.

Potential Post Dissolution – Water Services

Current Village Water Department

- Operates & Maintains 2 treatment plants, Tank, Reservoirs and distribution system.
- 2 Water Treatment Operators and allocation of Deputy Clerk for billing.
- Water system infrastructure located across Towns. All parts are interdependent.
- Services approximately 2,000 equivalent dwelling units.

Post Dissolution

- Each Town would set up a new water district for former Village area.
- Town of Wolcott may want to set up a district for the East Port Bay Road corridor.
- Split infrastructure requires a **joint Town solution**.

Potential Post Dissolution – Water Services

Preliminary Preferred Option

- Eliminate local water and sewer operations.
- Wayne County Water & Sewer Authority (WCWSA) offered for consideration a 3 party long term lease/operations agreement. WCWSA would:
 - Provide retail water sales to the users at WCWSA rates.
 - Lease (up to 40 years) the assets from both Towns and would operate and maintain all the assets.
- Capital costs for capital improvements would be a charge to the system users.

Potential Post Dissolution – Water Services

Protection of the Village Water users for consideration

Agreement terms would need to address:

- 1) Service standards.
- 2) Ownership/lease terms.
- 3) Use of Town (former Village assets) for other purposes.
- 4) Roles/ responsibility/authority to improve and/or decommission assets.
- 5) Roles/ responsibility/authority to charge/levy taxes on Village users for capital improvements.
- 6) Liability of each party.

The Village, Towns and the WCWSA may want to consider undertaking an inter-municipal planning process to determine the optimal model for governance, operations and assets ownership and management for both water and sewer services.

Potential Post Dissolution – Water Services - Continued

Water Rates and Charges Estimated to Increase

- Current Village rate is \$25/Quarter plus \$3.34/thousand gallons.
- Study used WCWSA rates for other users in the vicinity.
- Assumed post dissolution WCWSA rate is \$30/Quarter plus \$5.25/thousand gallons.
- Debt service/capital improvement charges assumed at \$71/ EDU.

Single Family Home	
Current Water Rate	\$262/ year
Post Dissolution	\$379 plus \$71 debt service/capital charge
<i>Assumed Average Usage: 47,000 gallons/year</i>	

Potential Post Dissolution – Sewer Services

Current Village Sewer Department

- Village buys treatment services from WCWSA.
- Maintains the collection system including a series of lifts, pumps and collections mains and lines.
- Collection system infrastructure located across Town lines.

Post Dissolution

- Each Town would set up a new sewer district for former Village area.
- Split infrastructure requires a **joint Town solution.**

Preliminary Preferred Option

- Eliminate all local sewer operations.
- WCWSA offered for consideration a 3 party long term lease/operations agreement.
 - WCWSA would provide retail sewer treatment sales to the users & set rates.
 - WCWSA would lease (up to 40 years) the assets from both Towns and would operate and maintain all the assets and operations.
 - Costs for capital improvements would be an additional charge to system users.

Potential Post Dissolution – Sewer Services - Continued

Protection of the Village Sewer System users

- Apply same approach to development of the agreement terms as recommended for water services.

Sewer Rates and Charges

- Current Village rate is \$60/Quarter which includes first 15,000 gallons of water usage plus \$3.30/thousand gallons above base.
- Study used WCWSA rates for other users in the vicinity as follows:
 - WCWSA rate is a **flat charge of \$65/Quarter.**
- Village and WCWSA annual per user costs are similar.
- However, Village rate includes debt service & capital costs are funded via Village levy.
- Post dissolution debt service/capital improvements would be additional charges paid per unit. Estimated per unit charge = \$71/ EDU.

Current estimated cost	\$242/ year/ unit (includes debt service)
Post dissolution estimated cost	\$260/year/unit <u>plus</u> \$57 debt service/ capital per unit charge
<i>Assumed average annual unit usage of 47,000 gallons</i>	

Interim Dissolution Study – Public Works

Current Village Public Works

- Maintenance of streets, snow and ice control, street sweeping and road striping.
- Maintenance of streetscape and tree maintenance.
- Sidewalk snow plowing.
- Sidewalk Replacement Incentive Program.
- Resident leaf and brush pick up.
- Parks and public space maintenance and Village beautification program.
- Special events set up, cleanup and breakdown.
- 3 Full-time staff.

Current Town Operations

- Both Towns operate traditional Town highway departments with primary focus on highway, culvert and bridge systems.
- Wolcott provides snow plowing for County roads within the Town.
- Cemetery Maintenance (Town of Wolcott).

The Towns envision separate Town operations

- **Staffing:** Increase in staffing compared to the current Village from 3 to 4 staff.
 - **Wolcott:** indicates a need for 3 additional staff.
 - **Butler** indicates a need for 1 additional staff.
- **Streets:** Separate road maintenance and snow plowing of streets.
- **Storm Sewer System:** Separately maintain storm sewers & catch basins.
- **Leaf and Brush Pick up:**
 - Wolcott - Will continue but service delivery and frequency may differ.
 - Butler - Preliminary option is to not provide; as they do not provide the service.
- **Sidewalk Snow Clearing:**
 - Wolcott - Will continue but service delivery and frequency may differ.
 - Butler - Preliminary option is to not provide; as they do not provide the service.
- **Equipment:** Town equipment not designed for Village. Both Towns will need additional equipment.
- **Village Garage:** Towns plan to mobilize staff from Town garages.

Post Dissolution – Service Impacts

Street Lighting

- Street Lighting Districts will be established in each Town for the area currently known as the Village.
- Towns will continue to illuminate and charge back cost to the District users.

Justice Court

- Village Justice Court would be eliminated.
- Cases to be handled by Town Courts.
- No longer need Village Justice or Acting Justice.
- Both Towns would increase hours of court clerk = to Village Clerk.

Animal Control

- Village function and part-time patrol officer would end.
- Towns would increase hours correspondingly.

Post Dissolution - Central Administration

Village Clerk/Treasurer & Deputy

- Internal Coordination
- Public Interface
- Prepare budgets/Accounting
- Prepare all Board materials
- Records management, FOIL
- Grants management
- Administer Village Codes: Food Trucks, Property Rental Registry, other permits
- Fire Department Fiscal and Administrative
 - Purchasing, accounting, HR
- Water & Sewer Billing
- Code Enforcement Admin Support

Post Dissolution

- Village Clerk/Treasurer & Deputy positions will be eliminated.
- However, additional hours needed in both Towns.
 - Fire Company (Fire Protection District option) or Fire District administrative and accounting support.
 - Code Enforcement administrative Support
 - Administration of Codes dependent on which Village Codes retained.
 - Special District billing for water & sewer.
- Preliminary Option: WCWSA take over water and sewer billing.

Current Village Land Use Planning and Zoning

- Village zoning laws, rules and regulations
- Zoning Board of Appeals that also provides Planning Board Services
- Part-time Zoning Code Enforcement Officer: zoning, NYS Uniform Codes and Village Code administration and enforcement.

Post Dissolution

- By law, Village Codes/laws remain in place up to 2 years unless incorporated into Town law. After 2 years deemed repealed.
- Comprehensive review and integration of the Codes will be required to ensure for the quality of life of residents and visitors.
- Respect and preserve the [urban/rural diversity](#) of Village and Town.
- [Hybrid Town Code model](#): Incorporate critical and unique sections of the Village Code into Town Code.
- [Membership of ZBA](#): Include Village board members with expertise in the unique aspects of the Village's planning and zoning policies.
- Consider preparation of an [Updated Comprehensive Plan](#).
- Professional and support staff time equal to current Village needed post dissolution.

Village Quality of Life Codes, Rules and Regulations

- Village has a number of unique quality of life codes relative to its population density and small lot sizes. Examples include:
 - Rental property registry.
 - Mobile Homes and mobile home parks.
 - Seasonal on-street parking codes.
 - Mobile Food Vendors.
 - Animals.
 - Village parks.
 - Littering, Open Container, Loitering, Curfews, etc.

Post Dissolution

- By law, Village Codes/laws remain in place up to 2 years unless incorporated into Town law. After 2 years deemed repealed.
- Town Boards to determine which Village Codes to incorporate into Town laws or repeal.

Strong Village Fiscal Condition and Village Assets

- Village maintains a healthy fund balance.
- Village owns property, vehicles and equipment that can be sold and liquidated.

Post Dissolution

- Pursuant to GML Article 17-A, post dissolution, the Town assumes the long term liabilities of the Village and makes them a charge upon the Village taxpayers.

Outstanding Indebtedness and Liabilities

- Bond – Water Treatment Facility – Likely paid in full by time of dissolution.
- Long Term Loan – Sewer Collection System – debt service charge upon the Village users.
- Bond - Storm Sewer System – Village to pay off using assets or charge upon the district users post dissolution.
- Minimal Compensated Absences – pay off with Village cash assets.
- No known pending settlement or litigation that would impact liabilities (Per Village Attorney and Village Clerk).
- Any other outstanding liabilities at the time of dissolution.

Post Dissolution - Disposition of Assets & Liabilities

Preliminary Disposition Plan for Village Assets and Liabilities

- **Water and Sewer:** Assets disposition should follow the Joint Agreement for Water and Sewer services, operations, maintenance and assets.
- **Fire House, vehicles and equipment:** Disposition should follow the final governance option(s) determined for fire services.
- **Museum:** To the Wolcott Historical Society.
- **Parks and Public Spaces:** Transfer to the Town in which the property is located for continued use as parks and public space.
- **Village Hall, Public Works Garage:** To be sold along with and vacant Village properties.
- **Equipment and Vehicles:** Offer Towns the option to purchase public works vehicles and equipment at insured value. Auction the balance of equipment.
- **Cash and liquidated assets:** Used to pay to address outstanding accounts payable, short term liabilities and offset outstanding Village liabilities.

Post Dissolution - Disposition of Assets & Liabilities

Legacy District: Will be created to pay off any outstanding liabilities post dissolution, and if:

- 1) Assets are insufficient to offset liabilities,
- 2) Assets used for alternative purposes, or
- 3) There are unanticipated liabilities, then remaining liabilities will be a charge upon the taxpayers of the former Village via a Legacy District.

Post Dissolution – Fiscal Impact

Combined Village Property Tax and Water & Sewer Charges anticipated to decrease

Typical Village Single Family Home
Median Assessed Value of \$85,000

Estimated Annual Post Dissolution Savings			
Village Combined Property Tax and Water & Sewer Charges			
Median Single Family Home Assessed Value : <u>\$85,000</u>			
	No CETC	70% CETC	100% CETC
Town of Wolcott	\$282	\$317	\$333
Town of Butler	\$361	\$379	\$387

Town outside of the Village Rates will Increase

Fiscal Impact: Transition – Implementation Costs

Dissolving a Village government and ramping up two Town governments is a significant undertaking.

- Estimated one-time cost between \$250,000 - \$300,000.
- Legal and consultant services to facilitate the transition/implementation phases.
- Temporary fiscal services to close out Village fiscal books and the preparation NYS and Federal filings including the Village's financial report.
- Map Plan Reports for:

Fire Protection/Fire Districts	1 - 2
Sewer Districts	2
Water Districts	2 - 3
Lighting Districts	2
Sidewalk Districts	2
Storm Sewer Districts	2
- Legal Services for property transactions, creation of districts and negotiation and preparation of agreements.
- Consulting and legal services for the integration of Village zoning codes.
- Legal services for the integration of Village codes into Town codes.
- New Equipment.

Why are the Combined Property Tax and Water and Sewer Rates & Charges Projected to Decrease?

Tax Levy Shifting:

- Sewer, water, fire, storm sewer and street lighting remain on the Village base through creation of special districts.
- Balance of Costs spread over the town-wide tax base and/Wolcott TOV
(Approximately 7X the Village tax base)

Police Department Elimination.

Citizens Empowerment Tax Credit (CETC): The CETC is applied to reduce the Town General and Highway property tax levy.

Combination of Increased and Decreased Costs and Revenue Changes:

- Central government, court justice salary and facility cost savings.
- Cost increase for public works staffing and initial purchase of equipment.
- Water & Sewer Cost Increase: Utilization of WCWSA rates plus debt service/capital cost per unit charges.
- Similar costs for code enforcement, animal control & justice court clerk.
- Loss of Gross Utility Tax and potential loss of PILOT.

What is the Citizen Empowerment Tax Credit?

- An annual incentive provided by NYS to promote government consolidation.
- CETC = 15% of the combined Village property tax levy plus the average tax levy of the 2 Towns in the year prior to dissolution occurs.
- CETC distributed to Towns based on the proportional share of Village population to Town populations.
- Use of the CETC:
 - **70% must** be used towards the reduction of the tax levy.
 - **30% may** be used for further tax reduction or capital improvement projects.

CETC Summary		
	Town of Wolcott	Town of Butler
100% CETC	\$169,087	\$41,056
70% CETC	\$118,361	\$28,739

Typical Village of Wolcott Taxpayer- Fiscal Impact (Town of Wolcott)
Combined Village and Town Property Taxes and Water and Sewer Charges

Typical Single Family Homeowner	Current	Model - Post Dissolution - Town			
	Estimated Town & Village Payment	No CETC	70% CETC	100% CETC	Savings
Typical Taxable Assessed Value (median)	\$85,000				
Village Real Property Taxes	\$861	\$0	\$0	\$0	
Town -wide Property Taxes	\$253	\$305	\$270	\$255	
Town outside Village Property Tax	\$0	\$119	\$119	\$119	
Hamlett of Wolcott Fire Protection District	\$0	\$33	\$33	\$33	
Hamlett of Wolcott Lighting District	\$0	\$37	\$37	\$37	
Hamlet of Wolcott Sidewalk District	\$0	\$15	\$15	\$15	
Hamlett of Wolcott Storm Sewer District	\$0	\$58	\$58	\$58	
Property Tax Per Unit Debt Service - Water District²	in water rate	\$36	\$36	\$36	
Property Tax Per Unit Capital Outlay- Water District²	in property tax	\$35	\$35	\$35	
Property Tax/Unit EFC Loan Repayment- Sewer District³	in sewer rate	\$31	\$31	\$31	
Property Tax Per Unit Capital Outlay- Sewer District³	in property tax	\$26	\$26	\$26	
Estimated Water Payment to Village or WCWSA	\$262	\$379	\$379	\$379	
Estimated Sewer Payment to Village or WCWSA	\$242	\$260	\$260	\$260	
NO CETC	\$1,617	\$1,335			\$282
70% CETC	\$1,617		\$1,300		\$317
100% CETC	\$1,617			\$1,284	\$333

- Note 1: This model does not include **County or School District** property taxes as they are not impacted by dissolution.
- Note 2: The Village property tax reflects the 2023/2024 property tax levy and rates which were based on 2022 assessed values and equalization rate of 100%.
- Note 3: The post dissolution property taxes reflect the 2024 Town levy and rates based on 2023 assessed value.
- Note 4: Single family home owners w/ lower TAV will see lower saving and those w/higher TAV will see higher savings as compared to typical homeowner.
- Note 5: Village Costs for water and sewer debt service paid out of the F and G Funds respectfully.
- Note 6: Village Costs for capital outlay are funded from the A Fund.
- Note 7: This is just one of many models and is based on the assumptions within the study and estimates of post dissolution revenues and expenses.



Typical Village of Wolcott Taxpayer- Fiscal Impact (Town of Butler)

Combined Village and Town Property Taxes and Water and Sewer Charges

Typical 1 or 2 Family Homeowner	Current	Model - Post Dissolution -Town Taxpayer			
	Town & Village Payment	No CETC	70% CETC	100% CETC	Savings
Taxable Assessed Value	\$85,000				
Village Real Property Taxes	\$861	\$0	\$0	\$0	
Town -wide General and Highway Property Taxes	\$299	\$409	\$391	\$383	
Town outside Village Property Tax	\$0	\$0	\$0	\$0	
Hamlett of Wolcott Fire Protection District	\$0	\$38	\$38	\$38	
Hamlett of Wolcott Lighting District	\$0	\$46	\$46	\$46	
Hamlet of Wolcott Sidewalk District	\$0	\$7	\$7	\$7	
Hamlett of Wolcott Storm Sewer District	\$0	\$35	\$35	\$35	
Property Tax Per Unit Debt Service - Water²	in water rate	\$36	\$36	\$36	
Property Tax Per Unit Capital Outlay- Water³	in property tax	\$35	\$35	\$35	
Property Tax Per Unit EFC Loan Repayment- Sewer²	in sewer rate	\$31	\$31	\$31	
Property Tax Per Unit Capital Outlay- Sewer³	in property tax	\$26	\$26	\$26	
Estimated Water Payment to Village or WCWSA	\$262	\$379	\$379	\$379	
Estimated Sewer Payment to Village or WCWSA	\$242	\$260	\$260	\$260	
NO CETC	\$1,663	\$1,302			\$361
70% CETC	\$1,663		\$1,284		\$379
100% CETC	\$1,663			\$1,276	\$387

Note 1: This model does not include **County or School District** property taxes as they are not impacted by dissolution.

Note 2: The Village property tax reflects the 2023/2024 property tax levy and rates which were based on 2022 assessed values and equalization rate of 100%.

Note 3: The post dissolution property taxes reflect the 2024 Town levy and rates based on 2023 assessed value.

Note 4: Single family home owners w/ lower TAV will see lower saving and those w/higher TAV will see higher savings as compared to typical homeowner.

Note 5: Village Costs for water and sewer debt service paid out of the F and G Funds respectfully.

Note 6: Village Costs for capital outlay are funded from the A Fund.

Note 7: This is just one of many models and is based on the assumptions within the study and estimates of post dissolution revenues and expenses.



Estimated Impact on a Typical Town outside Village Single Family Property

Typical Single Family Home Taxable Assessed Value (TAV) = \$85,000 (Median TAV)	Current Town	Model - Post Dissolution Town			Estimated Annual Cost Increase
	Estimated Payment	No CETC	70% CETC	100% CETC	

Town of Wolcott Town outside Village of Wolcott Taxpayer

Town -wide Property Taxes	\$253	\$305	\$270	\$255	
Town outside Village Property Tax	\$55	\$119	\$119	\$119	
NO CETC	\$308	\$425			\$116
70% CETC	\$308		\$389		\$81
100% CETC	\$308			\$374	\$66

Town of Butler Town outside Village of Wolcott Taxpayer

Town -wide Property Taxes	\$299	\$409	\$391	\$383	
Town outside Village Property Tax	\$31	\$0	\$0	\$0	
NO CETC	\$330	\$409			\$79
70% CETC	\$330		\$391		\$61
100% CETC	\$330			\$383	\$53

- Note 1: This model does not include **County or School District** property taxes as they are not impacted by dissolution.
- Note 2: The post dissolution property taxes reflect the 2024 Town levy and rates based on 2023 assessed value.
- Note 3: Single family home owners w/ lower TAV will see lower saving and those w/higher TAV will see higher savings as compared to typical homeowner.
- Note 4: This is just one of many models and is based on the assumptions within the study and estimates of post dissolution revenues and expenses.
- Note 5: Village of Red Creek Town taxpayers will only experience the Town-wide property tax increase impact.



Questions/Comments