



Village of Highland Falls Interim Study of Dissolution

October 2021

Laberge
ENGINEERING
ARCHITECTURE



Group
SURVEYING
PLANNING

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Acknowledgments

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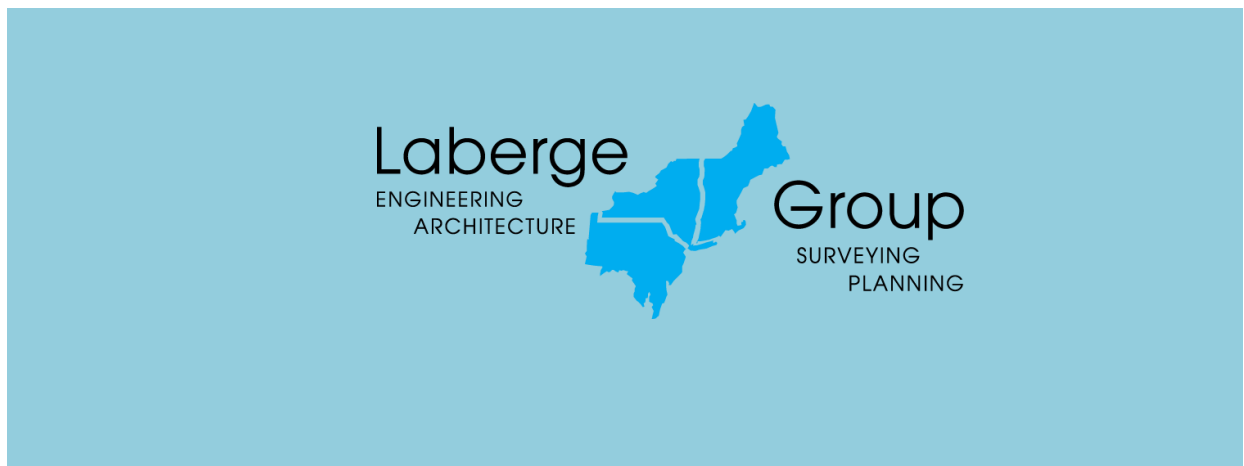
Village of Highland Falls

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Hon. Brian Aylward, Trustee
Hon. James DiSalvo, Trustee
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Town of Highlands

Hon. Bob Livsey, Town Supervisor
Hon. Richard Sullivan, Town Council Member
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Hon. James Modlin, Town Council Member

We would also like to extend our sincere appreciation to the many Department Heads, staff members and volunteers who provided valuable insights on operations and who collected and submitted significant data and program information, local input, and guidance throughout the process in order to produce this study of dissolution for the residents of the Village of Highland Falls.



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I. Executive Summary

What is the Dissolution of a Village?

On July 2, 2021, a petition calling for a referendum on dissolution of the Village of Highland Falls was submitted to the Village Board of Trustees in accordance with the New N.Y. Government Reorganization and Citizen Empowerment Act (Article 17-A of the General Municipal Law). The Village Board, as required by law, passed a resolution calling for a referendum on the proposed dissolution by the electors to be held on November 8, 2021. The dissolution process will follow the Voter-Initiated timeline outlined in General Municipal Law Article 17-A (*see flow chart on page 16*).

On November 8, 2021, the voters will be asked one question: “Should the Village of Highland Falls dissolve? “Yes” or “No.” An affirmative vote is a vote to **dissolve** the Village and is **not a vote to study the issue**. If the vote fails, the issue of dissolution may not be brought up for four years.

Should the vote be in the affirmative, the Village Board is required to develop a Final Dissolution Plan per Article 17-A of the General Municipal Law approximately six months from the November 8, 2021 referendum. The Final Dissolution Plan is subject to a permissive referendum. Unlike the first petition, which required signatures of only 10% of the electorate to initiate dissolution, at least 25% of the electorate must sign a second petition to trigger a second vote on whether to accept the Final Dissolution Plan. If a second petition is submitted and the second vote fails, dissolution cannot be brought up again for four years.

What is an Interim Study of Dissolution?

Purpose of this Study

The purpose of this study is to outline the process of dissolution pursuant to Article 17-A of the General Municipal Law, describe the current individual and joint municipal governance, provide pertinent information regarding services and service delivery systems, and highlight potential post-dissolution conditions and key issues that voters may choose to consider while making their decision.

The formal process established in Article 17-A for a voter-initiated dissolution only charges the Village with the responsibility of developing a Dissolution Plan AFTER the November 8, 2021 vote on dissolution and only if the referendum passes. However, the Village Board of Trustees has chosen to undertake this **Interim Study of Dissolution** prior to the November 8, 2021 vote to assist the citizens of the Village in making an informed decision. This Interim Study is provided to answer as many questions as possible, yet this study presents only one possible model of the post-dissolution condition. It should be remembered, should the Village electorate vote “yes” to dissolution, ultimately all decisions post dissolution will rest with the Town of Highlands Town Board. The Town Board is not required to follow the Village’s Plan.

The Village and Town governments provided valuable local input and guidance to the consultant through multiple interviews with elected officials, department heads, and staff members. Village and Town staff provided information, data and reports related to governance, budgets, financial obligations, future taxes, services and service delivery models. The stakeholders were asked to consider sensitive issues, including which services currently performed by the Village would be continued to be provided by the Town

government; which services would be terminated; the various mechanisms to continue and finance certain services; the future of existing employees, what potential Village laws and regulations would require the Town government's attention, and the overall potential fiscal impact of a potential dissolution on Village and Town outside the Village taxpayers. This interim study is a non-binding review of potential options post dissolution.

How will Governance, Services, and Functions of the Village Change?

This study can only present a possible model of services and outline alternatives, possible cost savings and possible impact on property taxes to help guide citizen discussions and each voter's decision-making process. The assumptions and models used in this study were informed from input from Village and Town officials; however, were not voted upon by any governing body and are not binding on the Town should the Village be eliminated. The other point to be considered is that this Interim Study, and indeed, the Final Study if the vote is to dissolve, provides only an estimate of the potential impact at this specific point in time. We cannot know, ultimately, how the Town will provide services to the area of the former Village if it is dissolved, what the actual savings will be or whether estimated tax decreases (or increases) will continue.

Post Dissolution Municipal Electorate

Should the electorate of the Village vote to dissolve, decisions on all issues impacting current Village residents will be the responsibility of the Town Board controlled by officials elected on a town-wide basis.

A primary consideration related to the possible dissolution of the Village of Highland Falls is the change in voter representation that will occur. Currently all Village decisions regarding the governance, policies, services and taxation are made by the Village Board of Trustees which is comprised of, and elected by, Village residents only. If the voters elect to dissolve the Village, services currently delivered by the Village including police, public works, fire, water and sewer services will no longer be provided by the Village and all decisions regarding services and service delivery will shift to the Town of Highlands.

Should the Village residents vote to dissolve, decisions for the Village would be the responsibility of the Town Board which represents all Town residents. There will no longer be elected Village positions or offices. There will no longer be a Village budget. The Town budget will assume the additional services and related costs associated with the transfer from the Village. The Town may establish special districts such as water, sewer, sidewalks and lighting to provide identified services to Village residents and to use the special districts to tax the Village residents for these services. All of these decisions will ultimately be made by the Town Board.

All current Village Local Laws, Codes, Rules and Regulations, including zoning and other land use regulations may remain in place for up to two years post dissolution. However, the Town Board may adopt, eliminate or amend any of the provisions of the Code post dissolution and prior to the 2-year limit. If after two years the Town Board has not adopted these codes, rules or regulations, the Village laws, rules and regulations will be considered repealed.

Table 1: Summary of Potential Conditions Post Dissolution Resident Checklist on the following pages summarizes the potential outcomes of a dissolution identified during the Interim Study process. The purpose of this checklist is to assist each voter in making an informed decision by providing objective information on the impact that a dissolution would potentially have on (1) the provision of services, (2) their level of representation in local government, and (3) cost and taxation implications. This description of potential post-dissolution conditions is offered as a tool to assist voters in evaluating the “Pros” of dissolution (why they might vote “Yes”) as well as the “Cons” of dissolution (why they might vote “No”). This practical tool provides the Village electorate the opportunity to track their own opinion on each potential post-dissolution condition. In addition, **Appendix A: Frequently Asked Questions** provides a summary of the questions and answers posed during the study process.

Table 1: Potential Conditions Post Dissolution Resident Checklist

	PRO	CON
REPRESENTATION AND GOVERNANCE		
Dissolution will 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 the Town Board that represents the entire the Town.	<input type="checkbox"/>	<input type="checkbox"/>
VILLAGE RESIDENTS MAY HAVE A SMALLER VOICE. Currently Village residents have sole input into Village decisions. Upon dissolution, the Town Board, elected on a town-wide basis will make all decisions. Village voters make up approximately 58% of the Town-wide voters reflecting a potential dilution in representation and a potential dilution of Village priorities.		
CITIZEN EMPOWERMENT TAX CREDIT (CETC)		
The Citizen Empowerment Tax Credit (CETC) is provided to encourage the dissolution of local governments. Post consolidation, a credit up to 15% of the combined Town and Village property tax levies <u>is provided to the Town</u> on an annual basis. By law, 70% of the tax credit <u>must</u> be used for property tax reduction on <u>a town-wide basis (including the former Village)</u> . The Town has the discretion to use the remaining 30% to further reduce taxes or to use it for other expenses that it so chooses. Based on 2020 tax levy as reported to the Office of the State Comptroller, the CETC would be approximately:	<input type="checkbox"/>	<input type="checkbox"/>
<ul style="list-style-type: none"> • 100% of CETC \$960,375 • 70% of CETC \$672,262 		
NOTE: The funds are subject to annual New York State appropriations. In 2020/2021, eligible municipalities received 95% of their awards due to NYS’s fiscal condition.		

Resident Checklist

PRO

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IMPACT ON PROPERTY TAX RATES

Village property taxpayers will experience a reduction in their combined Village and Town property taxes. (This does not include School District or County taxes which are not affected by the dissolution of the Village.) The cost savings primarily result from the elimination of local 911 dispatch services and reduction in police service costs including a police service model that uses only part time officers.

Town taxpayers outside the Village would experience an increase in property taxes if no CETC is provided or if only 70% of the CETC are applied. Town taxpayers (outside the Village) would see savings only if 100% of the CETC were applied to reduce taxes.

Without any CETC, the preliminary estimated impact to the Village taxpayers' combined Village and Town taxes is an approximate 17.4% decrease based on the assumptions in this study. When the minimum 70% of the CETC is applied to reduce taxes, the reduction is 25.7% and the reduction increases further if 100% of the CETC is applied to reduce taxes. To put this into perspective, for a home with an assessed value of **\$232,500 (estimated \$250,000 Full Value)**, the preliminary estimate of reduction on Village taxpayers is:

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No CETC: \$1.74 per day (\$53 per month or \$636 per year)
 CETC at 70%: \$2.57 per day (\$78 per month or \$983 per year)
 CETC at 100%: \$2.92 per day (\$89 per month or \$1,068 per year)

NOTE 1: 48% of the housing units in the Village are renter occupied, and there is no guarantee that landlords will pass these estimated savings along to their tenants.

NOTE 2: This impact analysis does not include an estimated \$225,000 to \$275,000 in Village and Town transition and implementation operating costs.

LEGACY DISTRICT

Village residents will be responsible to pay for any debt or long-term liabilities incurred prior to dissolution. If the Village is dissolved, the Town will create a "Legacy District" for the purpose of assessing outstanding liabilities to the former Village taxpayers. The payments would be made over time and can be offset in part by remaining Village assets including fund balance and liquidation of the sale of Village real property, equipment and vehicles.

Village residents have over time borrowed money through long term municipal bonds and Bond Anticipation Notes (BANS) to fund Village infrastructure improvements including water, sewer, streets and sidewalks, parks and other public works projects and equipment. The benefits derived are generally long-term and repayment schedules vary in length. (As of 5/31/20 the outstanding debt totaled approximately \$4.4M.)

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Post-retirement health insurance benefits provided to Village retirees is another long-term liability that will require annual payments for quite some time.

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Resident Checklist

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POLICE SERVICES

The Village currently provides for 2 officers per shift 7 days/week and provides for a full-time Chief, 2 full time sergeants and 5 full time and 9 part-time officers. One officer is a detective who conducts investigations and makes arrests. If the vote is “yes” for dissolution, the preliminary model under consideration by the Town is the use of an all part-time police force that includes:

- 2 officers town-wide on the 7-3 shift, 3 officers on the 3-11 shift and the 11-7shift and 1 officer on an eight-hour shift that covers part of the 3-11 and 11-7 shifts.
- One of the officers on the 3-11 and the 11-7 shifts would be in a supervisory role.
- The Chief/Deputy Chief would provide supervision on the day shift when they are on duty.
- All positions would be part-time, including the Chief, Deputy Chief and sergeants with no employment opportunity for existing full time Village officers.
- There would be no detective function. Investigations would not be handled locally and would be sent to the NYS Police or the Orange County Sheriff for processing.

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EMERGENCY DISPATCH

The Village currently provides 24/7 call taking and dispatch services with 3 full time and 5 part time dispatchers. The dispatchers also monitor public safety cameras and license plate readers, handle walk-ins, provide non-emergency services and administrative support. Should the Village electorate vote yes for dissolution, the preliminary Town plan would be the elimination of local dispatch and utilization of the Orange County 911 dispatch services.

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Resident Checklist

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WATER SERVICES

The Village delivers water services to the majority of the 3,800 Village residents, charges fees to users and currently does not use property taxes to support the water service. The water system requires operators with certifications and expertise to assure for the public health of users. The Town does not currently operate a water supply and treatment system, and buys the water for its two Water Districts from the Village at a premium charge over what Village residents pay.

If dissolution occurs, the Town would assume control of the Village water supply and assets and would have the new responsibility for the operation of the water system. The preliminary assumption of the Town representatives is to initially operate the service in-house with two positions similar to those in the Village and to establish a new Water District to cover the area formerly known as the Village and charge user fees or a mix of a base tax to cover debt and O&M plus a user fee. However, they indicate, long term they may evaluate options such as contracting out and merging the water districts to determine the best long term arrangements.

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The impact of dissolution on water rates is currently unknown as the Town would control the water, the assets and rate setting. There are a number of scenarios that could impact Village water rates: 1) The Town currently employs a fee structure different than the Village. The Town sets a use fee and separately calculates a charge to cover debt. The methodology for post dissolution Village rates is not currently known; 2) the Town could eliminate the Village capital cost add-on included in the price charged to the Town water districts thus reducing the Village Water Districts revenues and potentially increasing Village rates; 3) the Town could consolidate the Village Water District with the existing Town Water Districts into one Water District and 4) the Town could also contract out the water service operations.

PUBLIC WORKS SERVICES

The Village Public Works Department provides maintenance of all Village streets, provides winter maintenance services, water and sewer line maintenance and break fixes, parks maintenance, Village beautification services and the set-up, breakdown and clean up to the many special events.

The preliminary Town plan would be to continue the provision of these services. While the Town and Village may provide some similar Public Works services that may provide opportunities for efficiencies, there was general consensus that the Town would need not only the number of positions currently operating in the Village (5 Public Works Maintenance Workers/Laborers and 1 Mechanic), but will likely also need a new foreman and an increase in administrative support services due to the volume of work and the differences in service delivery models.

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Resident Checklist

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FIRE SERVICES

The Village Fire Department provides fire service through a relationship with the Highland Falls Volunteer Fire Department Inc. The Village owns all of the equipment and the not-for-profit Fire Department provides the volunteers and owns the Fire House. The Village funds all operating costs.

Towns, by law, cannot operate fire departments. However, there are multiple options for fire service. The primary options include creation by the Town of 1) Fire District for the area known as the Village, 2) Town-wide Fire District or 3) Fire Protection District for the area known as the Village.

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The preliminary preferred option is the creation of a Highland Falls Fire District which would be a separate government entity that has its own elected board and can levy taxes in the service area, incur debt, enter into contracts, etc. The Village can transfer vehicles, and engines to the new District OR the Village may sell those assets and the new District will have to buy new equipment.

ADMINISTRATION, FISCAL, AND LEGAL SERVICES

Currently both the Village and the Town have a central administration, fiscal office and contract for legal and engineering services. While there are opportunities to gain economies of scale through dissolution, there are differences in services delivered by the Town and the Village and there will be increased activity requiring additional staffing and contracted services in the areas of administration, seeking for grants and grant management, human resources, water/sewer billing, financial operations, infrastructure and capital improvement planning and financing, records management, legal and engineering services.

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CODE ENFORCEMENT AND BUILDING INSPECTION

Through an inter-municipal agreement, the Town and Village currently share staff that provide code enforcement and building inspection. It is anticipated that there will be minimal impact on these operations.

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EMPLOYEE CONSIDERATIONS

Some full-time employees will likely not be afforded the opportunity for full time employment with the Town if the Village is dissolved, such as full-time police officers and dispatchers and certain central administration. Based on employees' individual current civil service status, they may be able to be hired in other municipal jurisdictions. The Town recognizes that it will need a number of new full-time positions and has stated a desire to employ Village employees where possible, provided all personnel and hiring procedures are followed. However, there is no guarantee that Village employees will have positions with the Town; or that they will have the same position, salary or seniority status. The preference of the Town is to fill the newly created positions as new hires. Other factors including the complexities of civil service and existing Town collective bargaining agreements could potentially impact salary, seniority, benefit accruals, etc.

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Resident Checklist	PRO	CON
QUALITY OF LIFE LAWS, RULE AND REGULATIONS		
While there are similarities in the Town and Village Codes, the Village's Codes include a focus on a number of quality of life issues addressing its densely populated community and the Town's Code currently reflects the values and needs of its more rural nature. A comprehensive review and integration of the Codes will be required to ensure for the quality of life of the residents, should the electorate vote to dissolve.	<input type="checkbox"/>	<input type="checkbox"/>
LAND USE POLICY AND OPERATIONS		
Currently the Village and Town have different zoning laws, rules and regulations reflecting each community's Comprehensive Plan, vision, land use values and needs. If the Village is dissolved, zoning and land use control of all property within the Village will be transferred to the Town.		
The Village and Town currently share a Joint Planning Board and a Joint Zoning Board of Appeals whose members are appointed by the Town and the Village on a rotating basis. Should the Village elect to dissolve, it will be critical for the town-wide government to continue to respect and preserve the diversity of both the urban-focused former Village with its unique qualities and the more rural nature of the area outside the former Village.	<input type="checkbox"/>	<input type="checkbox"/>
The possible loss of direct representation and control of the Village's Comprehensive Plan and zoning policies was raised as a concern by Village representatives. Upon dissolution, the Village no longer has the ability to appoint members to the Boards. Should the voters elect to dissolve, it is recommended that the Town continue to have fair and equitable representation of the community including the Village on both boards and it is further recommended that the Town set this as policy.		
The transfer of land use control will not affect the Village's tax burden as the town and Village currently share the two boards and the Building Inspector/Code Enforcement staffing.		
VILLAGE STREETLIGHTS		
There was a consensus that it would be in the best interests of the Village residents to maintain the Village street lighting program. The proposed mechanism is the establishment by the Town of a Village Street Lighting District that would include the entire area currently known as the Village of Highland Falls. The service would be funded by a tax levy paid by the taxpayers of the former Village.	<input type="checkbox"/>	<input type="checkbox"/>
TOWN-WIDE SERVICES		
Based on preliminary discussions, stakeholders have indicated that they would support the continuation of all existing services currently provided town-wide. These services include: Planning Board, Zoning Board and Building Inspection, parks and recreation, refuse collection, the Assessor, Justice Court, Dog Control, and ambulance services.	<input type="checkbox"/>	<input type="checkbox"/>

Post Dissolution Potential Impact on Property Taxes

In a dissolution of a village government, a number of financial dynamics simultaneously occur and it is the aggregation of the multiple changes that determines the ultimate impact on tax rates for Village and Town outside Village property taxpayers.

Potential Tax Rate Impacts

The Village property taxpayers will experience a property tax savings prior to the application of the Citizen Empowered Tax Credit (CETC). The application of the tax credit increases the savings.

The Town outside the Village taxpayers will see a tax increase until there is an application of CETC equal to almost 100%.

The study process developed a fiscal model of a potential post dissolution Town budget, levy and rates. The study aggregated all of the factors identified below. In the case of the dissolution of the Village of Highland Falls, the cost savings in combination with the tax shifts from the Village to the Town-wide tax base and to the Village tax districts and the shift of levy from the Town-outside-Village to the Town-wide tax base resulted in a scenario in which the Village taxpayers experience a tax reduction even without the application of the Citizen Empowerment Tax Credit and the Town outside Village taxpayers experience an increase in taxes that does not turn into a savings until the application of almost 100% of the CETC.

The factors impacting the change in rates include:

- Cost savings related to:
 - The potential decisions to eliminate local dispatch and replace services with Orange County dispatch.
 - The use of part-time rather than full time police officers and the related reductions in employee benefits. (Note: The Village taxpayers will continue to pay for retiree health benefits through the Village Legacy (Debt) District.
 - Economies of scale gained in central services.
- Cost increases such as additional staffing in Public Works and administrative assistance in Police and impacts such as differences in salaries and benefits.
- Shifting of tax levies from one tax base to another tax base.
 - Elimination of the Village tax levy and a shift in levy from the Village to the Town-wide tax levy and tax base.
 - The Village tax base to tax districts specific to the area formerly known as the Village of Highland Falls.
 - The Town outside the Village tax levy shift to the Town-wide tax levy and larger tax base.
- Determination of services that may be provided through special districts on a Village level such as the potential sewer, water, fire, lighting and legacy cost districts to serve the area formerly known as the Village of Highland Falls.
- The level of CETC assumed to be available and at what level is it applied by the Town to reduce property taxes. The CETC is subject to annual New York State appropriations, and as such, we have included an analysis of the effect of dissolution with and without the additional state aid. In addition, by law 70% of the credit minimally has to be applied to reduce property taxes; however up to 100% may be applied to reduce taxes.

The comparison of the current tax rates for both Village residents and Town outside Village residents to the post dissolution tax rates that were developed using the assumptions of services outlined in the report are depicted in **Table 2: Summary of Projected Fiscal Impact of Dissolution**. It is important to note that the comparison does not include School District or County tax rates as they are not impacted by the dissolution of the Village.

Table 2: Summary of Projected Fiscal Impact of Dissolution

Estimated Property Tax Rate Impact Village Property Taxpayer					
	Current	Model - Post Dissolution			
Village	Current Rate/\$1,000	No CETC Rate/\$1,000	70% CETC Rate/\$1,000	100% CETC Rate/\$1,000	Change in Rate
Village	\$10.51	\$0.00	\$0.00	\$0.00	
Village Legacy	\$0.00	\$1.60	\$1.60	\$1.60	
Highland Falls Fire District	\$0.00	\$1.28	\$1.28	\$1.28	
Village Lighting District	\$0.00	\$0.29	\$0.29	\$0.29	
Village Water	\$0.00	\$0.00	\$0.00	\$0.00	
Village Sewer	\$0.00	\$0.00	\$0.00	\$0.00	
Town General & Highway	\$5.04	\$9.64	\$8.34	\$7.79	
Town-wide Ambulance	\$0.18	\$0.18	\$0.18	\$0.18	
Total No CETC	\$15.73	\$12.99			-17.4%
Total 70% CETC	\$15.73		\$11.69		-25.7%
Total 100% CETC	\$15.73			\$11.14	-29.2%
Town Outside Village Property Taxpayer					
	Current	Model - Post Dissolution			
Town-outside Village	Current Rate/\$1,000	No CETC Rate/\$1,000	70% CETC Rate/\$1,000	100% CETC Rate/\$1,000	Change in Rate
Town General & Highway	\$5.04	\$9.64	\$8.34	\$7.79	
TOV General & Highway	\$2.81	\$0.00	\$0.00	\$0.00	
Town-wide Ambulance	\$0.18	\$0.18	\$0.18	\$0.18	
Fort Montgomery FD	\$1.96	\$1.96	\$1.96	\$1.96	
Fort Montgomery Lighting	\$0.18	\$0.18	\$0.18	\$0.18	
Total No CETC	\$10.17	\$11.97			17.7%
Total 70% CETC	\$10.17		\$10.67		4.9%
Total 100% CETC	\$10.17			\$10.11	-0.6%
Note 1: The analysis does not include the Town Water or Sewer Districts					
Note 2: The 2021 <u>County Tax Rate</u> of \$3.80/\$1,000 and the <u>2020/2021 School District Tax Rate</u> of \$22.01/\$1,000 are not included in this analysis because they would not be impacted by dissolution of the Village.					

Assuming no application of the CETC, not including the initial costs, the recurring projected impact is as follows:

- ◆ Former Village property taxpayers would experience a property tax decrease of 17.4%
- ◆ Town outside Village property taxpayers would experience a property tax increase of 17.7%

Assuming application of 70% of the CETC, not including the initial costs, the recurring projected impact is as follows:

- ◆ Former Village property taxpayers would experience a property tax decrease of 25.7%
- ◆ Town outside Village property taxpayers would experience a property tax increase of 4.9%

Assuming application of 100% of the CETC, not including the initial costs, the recurring projected impact is as follows:

- ◆ Former Village property taxpayers would experience a property tax decrease of 29.2%
- ◆ Town outside Village property taxpayers would experience a property tax decrease of 0.6%

The potential impact on a sample home valued at approximately \$250,000 with an assessed value of \$232,500 is depicted in **Table 3: Estimated Impact on a Sample Highland Falls Homeowner**. It is important to note that dissolution of the Village has no impact on County or School District tax rates. As such they are not included in this analysis, as they have no impact.

Table 3: Estimated Impact on a Sample Highland Falls Homeowner

Village of Highland Falls Homeowner Estimated Property Tax Bill Impact							
Home Full Value = \$250,000	Assessed Value	Current Village and Town Taxes	Post Dissolution Tax Bill (No CETC)	Post Dissolution Total Taxes (70% CETC)	Post Dissolution Total Taxes (100% CETC)	Estimated Savings	Estimated Savings Per Day
Approximate Assessed Value	\$232,500						
Current Village Property Tax		\$2,443					
Current Town Property Tax		<u>\$1,214</u>					
Current Property Village & Town Tax		\$3,657					
Post Dissolution - NO CETC			\$3,021			\$636	\$1.74
Post Dissolution - 70% of CETC				\$ 2,718		\$938	\$2.57
Post Dissolution - 100% of CETC					\$2,589	\$1,068	\$2.92
Note: The dissolution of the Village has <u>no impact on County or School District tax rates</u> and therefore County and School District taxes are not included in the calculation of estimated savings.							

One-time Transition and Implementation Costs

Dissolving a Village government and ramping up a Town government to assume the services is a significant undertaking. There will be associated one-time costs associated with these transition and initial implementation activities. Preliminary estimates are anticipated to be in the range of \$225,000 to \$275,000 depending on what is finally determined to be needed and what can be accomplished in-house. Examples include, but are not limited to:

- Legal and consultant services to facilitate the transition and implementation phases of dissolution.
- Temporary fiscal services to close out Village fiscal books and prepare and submit all required Federal and New York State filings and reports.
- Independent financial audit(s).
- Appraisals of Village Hall, the Public Works Garage and the Senior Center.
- Costs associated with the sale of real estate and personal properties.
- Streamlining, organizing, digitizing and moving of Village records.
- Integration of Village codes, rules and regulations into the Town Code.
- Development of an updated Town Comprehensive Plan and Zoning Ordinance that includes the Village.
- Development of map, plan and report documents necessary to support the Town Board actions to create the Highland Falls Fire District, Water District, Sewer District and Street Lighting District.
- Start-up facility, equipment, software and hardware needs.

NOTE: The above estimates do not include the costs associated with the purchase of equipment, vehicles or buildings for the provision of services to the former Village. The minimum needs are provided for in the post dissolution fiscal impact.

The Town and Village are eligible for Citizen's Re-organization Empowerment Grant (CREG) funds that can be used to support transition and implementation costs. It is unclear at this time as to whether the Town and Village are both eligible for a \$50,000 transition/implementation grant or whether they are only eligible for a single \$50,000 grant. The CREG grant funding has been appropriated in the New York State Budget; however, at the time of the writing of this study, the grant funds have not yet been made available. The Town also has the option to use up to 30% of its annual CETC funds to support implementation costs. The funds could be used, for example, to purchase equipment or vehicles or update the Comprehensive Plan.

II. Introduction

Background on Voter-Initiated Reorganization

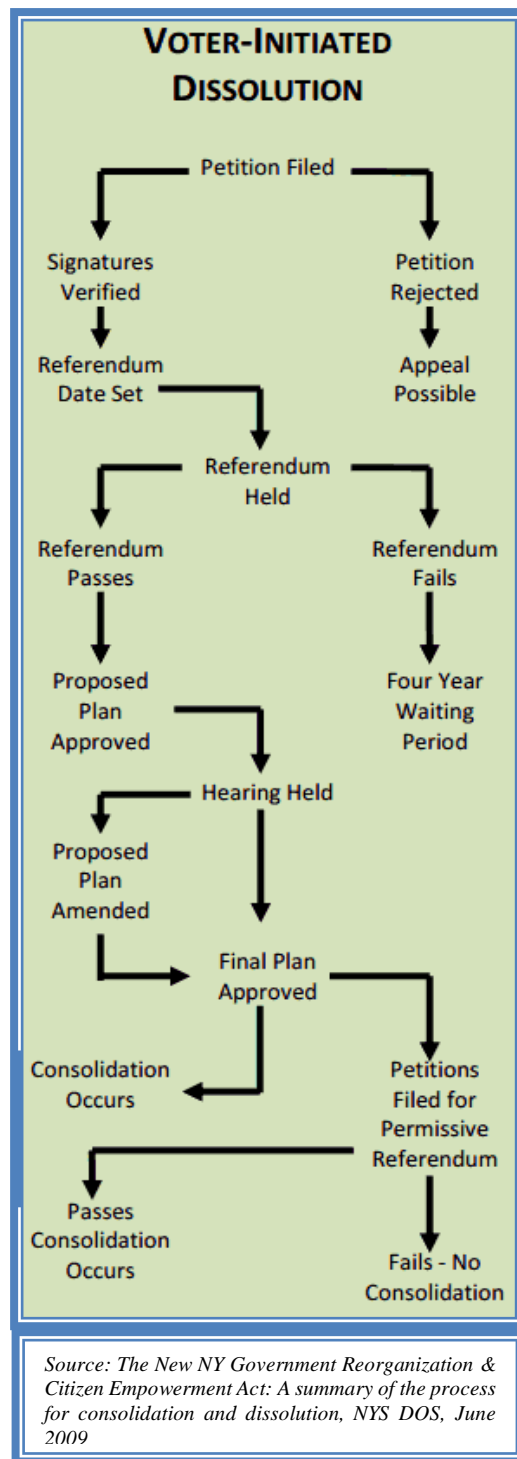
Unlike a Board-Initiated process, in a Voter Initiated process, the full detailed plan for dissolution will not be developed until after the referendum affirms whether or not the dissolution will take place. However, in order to provide the voters of the Village of Highland Falls with information on local governance and the fiscal impacts of dissolution, the Village initiated the development of the Interim Study of Dissolution. The Village Board hired Laberge Group to develop a study that identifies likely impacts related to governance, services and projected fiscal impacts.

Through the process of the Study of Dissolution, the Village of Highland Falls and the Town of Highlands were asked to provide valuable local input and guidance to the consultant through a series of work sessions which focused on a review of the Village and Town budgets, financial obligations, future taxes, and governance as well as discussions about service continuity should the Village dissolution vote pass. Each were asked to consider sensitive issues, such as what services currently performed by the Village will be continued to be provided by the Town; what services will be terminated; the various mechanisms to continue and finance certain services; the future of existing Village employees, what potential Village laws and regulations will require the Town's attention, and the overall potential fiscal impact of dissolution on Village and Town taxpayers. This interim study is the culmination of the Village and Town's initial ideas about what options would best serve the community if the Village dissolves in order to provide the public with an understanding of a potential post dissolution scenario.

The formal Citizen Initiated Dissolution Plan is prescribed in New York State law to occur after the referendum on dissolution. It is also important to note, that the referendum vote is to dissolve the Village, not to do a study.

What will happen after the Referendum?

On November 8, 2021 the registered Village of Highland Falls voters will be asked to vote "yes" or "no" on a proposition to dissolve the Village of Highland Falls. Dissolution is a process whereby a Village ceases to exist as a government entity. Governance will be provided by the Town of Highlands. If the referendum fails, (i.e., the majority of the votes cast are "no"), dissolution of the Village will not take place and the dissolution process may not be initiated again for a period of four years from the date for the referendum in accordance with NYS GML Article 17-A.



If the referendum passes (i.e., the majority of votes cast are “yes”), the Village Board will be required to meet within 30 days of the referendum and organize the planning process. The Village Board is required to develop and accept a complete plan of dissolution within 180 days of the meeting. The Dissolution Plan will include the required elements of General Municipal Law Article 17-A, Title 3 §774, and will specify when the Village, as a separate government, will cease to exist; which municipal services will continue after dissolution; how the costs of those services will be paid for; a fiscal estimate of the cost of dissolution; how Village-owned assets will be transferred or disposed of; how any remaining liabilities and debts will be paid for following the entity's dissolution; and 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.

Following the development and acceptance of this Dissolution Plan by the Village of Highland Falls, the Village will facilitate a public hearing on the Dissolution Plan which must happen no sooner than 35 days and no more than 90 days from the date of acceptance. Following the public hearing the Dissolution Plan will be finalized and adopted. Registered voters in the Village of Highland Falls will then have 45 days to petition for a permissive referendum on the Final Dissolution Plan. **If no petition is filed, then dissolution occurs on the date included in the Dissolution Plan.**

If a petition containing signatures from not less than 25% of the registered voters of the Village is filed with the Village Clerk, a second referendum will be held to determine whether the majority of Village voters approve implementation of the Final Dissolution Plan. Should the vote be “yes”, the dissolution will occur as provided for in the Dissolution Plan developed after the November 8, 2021 vote. Should the vote be “no”, dissolution does not occur and cannot be considered for four years.

What are the required components of the Dissolution Plan to be prepared by the Village Board?

Pursuant to Article 17-A General Municipal Law, Title 3, §774, the proposed elector initiated dissolution plan shall include:

- (a) The name of the village to be dissolved;
- (b) The village’s territorial boundaries;
- (c) The fact that the local government entity is a village;
- (d) A fiscal estimate of the dissolution’s cost;
- (e) Any plan for transferring or eliminating the village’s employees;
- (f) The village’s assets, including but not limited to real and personal property, and the fair value thereof;
- (g) The village’s liabilities and indebtedness, bonded and otherwise, and the fair value thereof;
- (h) Any agreements entered into with the town or towns in which the village is situated in order to carry out the dissolution;
- (i) The manner and means by which municipal services will be furnished to the village residents after the village’s dissolution;
- (j) The terms for disposing of the village’s assets, liabilities and indebtedness, including the levying and collecting of necessary taxes and assessments therefor;
- (k) Findings as to whether any of the village’s local laws, ordinances, rules or regulations will remain in effect after the dissolution’s effective date and, if so, for how long (pursuant to General Municipal Law § 789, if the plan does not provide otherwise, a village’s local laws, including

zoning, remain in effect for two years after the village dissolves, although the town may amend or repeal such laws at any time);

- (l) The proposed dissolution's effective date;
- (m) The time and place(s) for the public hearing(s) on the proposed dissolution plan held pursuant to General Municipal Law § 776; and
- (n) Any other matter desirable or necessary to carry out the dissolution.

Interim Study of Dissolution

It is important to note that this Interim Study of Dissolution is not intended to be a detailed Dissolution Plan but rather is designed to inform residents of the issues and potential costs and benefits related to dissolution in order to assist residents in making an informed decision. Ultimately, the decisions regarding service delivery and related costs and revenues will be decided by the Village of Highland Falls Dissolution Plan. This Interim Study of Dissolution is designed to provide the residents information in the following areas to assist in their decision-making process:

- Demographic, socio-economic and fiscal data.
- Impact on representation and governance.
- Summary listing of the Town and Village governance and policy making including a review of Town and Village codes and local laws. Such laws, rules and regulations shall stay in effect for two years from dissolution; however, within two years of the effective date of dissolution, the Town government shall adopt new laws, rules and regulations necessary to redress conflicts and/or ambiguities for the common administration and governance.
- Town and Village services and functions including current operations, existing personnel, municipal-owned equipment and other fixed assets. This section identifies possible alternatives for the delivery of services if the Village dissolves. Certain service areas have multiple service delivery options. Where consensus was reached, a preferred option was identified and where consensus was not reached within the short timeframe of the study, the range of options are outlined.
- The financial impact model that reflects the initially preferred options.
- Village assets including fixed assets such as land, facilities and equipment.
- Village liabilities including long term and short debt, accrued benefits, etc.
- Current profile of the current fiscal condition of the Village including a review of fund balance.
- Modeling of the fiscal impact of dissolution on both the Town and Village property taxpayers.
- Other factors and considerations to assist residents in their decision making.

Situational Overview

Founded in 1906 and formerly known as Buttermilk Falls, Highland Falls is a quaint village located within the Town of Highlands in Orange County, New York. The Village is a total of 1.1 square miles and is located 70 miles north of New York City. **(See Appendix B: Town of Highlands and Village of Highland Falls Location Map).** There is a large historical component which contributes to the Village's rich character. The Village is often referred to as the "Historic Gateway to West Point" due to its proximity to the military base. Today, the Village has a population of 3,841 with a median age of 41.6 years and a median household income of \$86,750. **Table4: Village of Highland Falls and the Town of Highlands**

Characteristics, summarizes key characteristics for both the Village and the Town. It should be noted that the Town-outside Village and the total Town population and land area include West Point.

Table 4: Village of Highland Falls and the Town of Highlands Characteristics

Municipal Characteristics Summary			
	Village of Highland Falls	Town Outside Village	Town of Highlands
Population (2019 estimate)	3,841	8,646	12,487
Land Area (square miles)	1.1	29.31	30.41
Population per square mile	3,492	295	411
Households	1,595	1,622	3,217
Median household income	\$86,750	Not Available	\$98,022
<i>US Census American Community Survey (ACS) 2015-2019</i>			

NOTE: For the census, West Point is included in the population of the Town of Highlands. This is critical in the calculation of state aid, federal grants, congressional and state political districts, and sales tax distribution.

III. Governance and Potential Service Impacts

This section provides a summary of the current governance, services, service delivery and staffing in the Village and presents a possible post dissolution services and service delivery model. It is important to note that there are often multiple options and should the Village electorate vote “yes”, a more defined plan of dissolution is mandated by law. Most importantly, should the electorate vote to dissolve, all final decisions on services, service levels and service delivery will ultimately rest with the Town Board post dissolution.

The post dissolution model presented considered areas of efficiencies and cost saving opportunities related to dissolution regardless of the final form of governance. In cases where services or personnel are shared through existing agreements between the Town and Village, it is noted as such.

Governance

Post Dissolution Municipal Electorate

Should the electorate of the Village vote to dissolve, decisions on all issues impacting current Village residents will be the responsibility of the Town Board controlled by officials elected on a town-wide basis.

A primary consideration related to the possible dissolution of the Village of Highland Falls is the change in voter representation that will occur. Currently all Village decisions regarding the governance, policies, services and taxation are made by the Village Board of Trustees which is comprised of, and elected by, Village residents only. If the voters elect to dissolve the Village, services currently delivered by the Village including police, dispatch, public works, fire, water and sewer services will no longer be provided by the Village and all decisions regarding services and service delivery will shift to the Town of Highlands.

Currently, Village voters represent 100% of representation on Villages Government issues and services. As of October 15, 2021, the Village registered voters (approximately 2,428) currently represent approximately 58% of the Town-wide voters (approximately 4,193). Should the Village vote to dissolve, the Village voice in governance will not be as strong as it is today. Should the Village residents vote to dissolve, all decisions for the Village would be the responsibility of the Town Board which represents all Town residents. There will no longer be elected Village positions or offices. There will no longer be a Village budget. The Town budget will assume the additional services and related costs associated with the transfer from the Village. The Town may establish special districts such as water, sewer, fire, sidewalks, and street lighting to provide identified services to Village residents and to use the special district to tax the Village residents for these services. All of these decisions will ultimately be made by the Town Board.

History in Shared Services and Existing Division of Labor

The Town and Village have a long history of effective and cost-efficient collaboration, sharing of services, and delivering of joint services. A strong and well-functioning “**division of labor**” already exists between the Village and Town on a number of critical services. As would be expected, the primary service areas delivered by the Village reflect services found in communities that are densely populated such as water, sewer, public works, police, fire, community beautification and special events. While there may initially appear to be significant areas of duplication, there already exists a “division of labor”. Existing differences in services, shared services and services already provided by the Village for Village and Town residents,

and services provided by the Town on a town-wide basis reflecting the “division of labor” existing within the Town and Village operations include:

- **Water:** The Village Water Service provides water to Village residents and extends water services to Town residents outside the Village located in Water Districts #1 and #2. In essence, there is only one water system and it is provided by the Village. The Town Highway Department maintains the water lines outside the Village.
- **Joint Building Inspector/Code Enforcement** Through an inter-municipal agreement, the Village and Town operate a joint Village and Town Building Inspector and Code Enforcement operation.
- **Joint Village and Town Planning Board and Joint Village and Town Zoning Board of Appeals** Through an inter-municipal agreement, the Village and Town operate a joint Village and Town Planning Board and a Joint Zoning Board of Appeals. Both communities have their own Comprehensive Plan, zoning and land use regulations created and approved by the individual municipalities. Upon dissolution the Town can adopt a new Comprehensive Plan and land use regulations encompassing the former Village.
- **Refuse Collection:** The Town provides refuse collection on a town-wide basis including the Village.
- **Recreation and Park Services:** The Town currently provides an array of recreation and park services and programs for youth, adults and seniors, including Village residents, on a town-wide basis.
- **Town-wide Assessment:** The Town Assessor provides Town-wide assessment services, including the Village.
- **Ambulance Services:** The Town funds ambulance services on a town-wide basis, including the Village.
- **Justice Court:** The Town provides Justice Court services on a town-wide basis, including the Village.
- **Dog Control.** The Town provides dog control services on a Town-wide basis, including the Village.

Town Services Provided Town-wide

The services provided by the Town on a town-wide basis would continue to be provided and would not be impacted by the dissolution. These services include: Town Assessor, Ambulance, Parks and Recreation, Refuse Collection, Tax Collection, Justice Court and Dog Control as well as continued Town-wide funding for Town-wide library services.

Post Dissolution Conditions:

The key stakeholders indicated that all services currently provided by the Town on behalf of all residents town-wide should be continued. This includes the parks and recreation services, refuse collection, Town-wide assessing, dog control, ambulance services and justice court services.

Mayor and the Village Board of Trustees

The Village chief elected official is the Village Mayor. The Board of Trustees is comprised of the Mayor and four elected Trustees. The Board of Trustees is part-time and is responsible for setting all policy, rules and regulations for the Village.

Post Dissolution Conditions:

Post dissolution, the position of Mayor and the Village Board of Trustees will be eliminated. All policy, budgets and taxing decisions will rest with the Town of Highlands Town Supervisor and Town Board.

Village Clerk and Village Treasurer

The central administrative positions in the Village include an appointed Village Clerk, a part-time appointed Treasurer, a Deputy Clerk/Treasurer and two account clerks.

The Village Clerk's Office is responsible for maintaining all Village files and records, property tax preparation, billing, and collection, payroll, birth and death certificates, human resources and insurances, preparing Board of Trustees agendas and taking meeting minutes, preparing public notices for all Board and Committee meetings, fielding phone calls, emails, walk-in requests, and providing information on all Village services. In addition, the Village Clerk is the Freedom of Information Officer, the records manager, and manages grants obtained by the Village. In essence, the Village Clerk functions similarly to a Village Administrator, functioning as a central point within the Village organization, coordinating day to day Village operations and communicating with department heads.

The Village Treasurer is responsible for the preparation of the annual Village Budget, maintaining the Village financial records, strategic fiscal planning, preparation of the Village annual operating budget, managing the Village's long-term financing and providing guidance to the Mayor and the Village Board of Trustees on a number of matters. The Deputy Clerk/Treasurer assists the Clerk in completing Clerk functions and under the direction of the Village Treasurer performs a number of fiscal and accounting functions. Specifically, this position is responsible for entering fiscal data into the fiscal management systems, making journal entries, banking functions, preparation of tax bills and tax collections, and assisting with preparation of the annual budget and the annual financial report. The account clerks are responsible for all water and sewer billings, accounts payable, purchasing, payroll, workers' compensation, and employee/retiree health insurance. The Village and the Town use the same software program for their multiple fiscal functions.

Should the Village dissolve, there are efficiencies in operations, such as in the support to one elected board rather than two; however, there was consensus that both the volume of workload and scope of work of the Town administration will increase.

The role of the Town Clerk is different than the role of the Village Clerk. The Town Clerk Official manages all Town records including all Town Board meetings, various commission meetings, agreements, resolutions, Town Code and Local Laws. The vital statistics of records of births, deaths, and marriages occurring in the Town of Highlands are also filed through this office. Through interviews and discussions,

the Town Clerk has indicated that the office will need additional assistance, especially associated with the records management and retention functions.

The balance of the functions performed by the Village Clerk's Office and the Village Treasurer will need to be absorbed by the Town administration. Economies of scale will be gained through the development of one budget not two, one tax collection system and managing one set of books and report filings; however, the Town will be taking on the management of more infrastructure and the complexities of its financing. In addition, it will be taking on an increase and diversity in services, appropriations, revenues, employees and services. The Town's fiscal operations fall under the Town Comptroller whose office is responsible for the preparation of the annual budget, management of the Town fiscal records and operations and managing the Town's long-term financing and providing fiscal guidance to the Town Supervisor and the Town Board. The post dissolution budget will be larger, have more diversity of service areas and be more complex. Based on discussions with the Town, the addition of two positions in the administration, finance and human resources area will be needed.

Post Dissolution Conditions:

Taking into account the opportunity for streamlining, it is estimated that post dissolution, a Deputy Town Clerk position will be needed. In the Town Comptroller's Office, a Deputy and an additional account clerk position is estimated to be needed to assist with the increase in workload related to the expanded workload volume and scope including significant increase in capital assets, management and financing, sewer and water billings, management of the Town financial records, preparation of the annual financial reports, human resource functions, accounts payable and receivable and banking. In the short term, the Town should consider engaging the services of the Village Treasurer to assist with the closing of the Village financials including preparation of the annual financial report.

Legal Services Functions

The Village contracts for part-time legal services to provide functions of the Village Attorney as well as for any specialty legal services as needed. The Village Attorney provides counsels to the Village Board of Trustees, prepares and reviews contracts, conducts legal research and manages lawsuits and other legal matters that come before the Village.

The Town of Highlands contracts for the part-time services of a Town Attorney. Should the electorate vote to dissolve the Village, the Town Attorney will continue to be the attorney for the Town; however, now with expanded responsibilities. There will be more and complex services such as water and sewer, additional Town infrastructure, more employees and expanded land use issue, codes, rules and regulations and expanded and diversified municipal codes, rules and regulations necessary to address the needs of both the more rural area outside the Village and the urban, population density issues of the Village. Examples of areas that may result in efficiencies is that there will now be one governing board process to support as opposed to two. As such, the workload post dissolution may gain a certain level of efficiency but will likely not materially change as compared to the combined legal services currently provided in the Town and Village.

Post Dissolution Conditions:

Post-dissolution, the Town will need additional legal services to assist with the increased volume and diversity of workload; however, there may be a slight increase in efficiency.

Engineering Services

The Village currently contracts for part-time engineering services. The Town also currently contracts for part-time engineering services. The Town will be taking on significantly more infrastructure than it currently manages. This includes the water and sewer systems serving more than 3,600 Village residents and corresponding underground distribution and collection systems, additional streets, highway and parks systems. It is not anticipated that material savings can be achieved through dissolution, particularly in the short term, as the Town will need to increase engineering services post-dissolution.

Post Dissolution Conditions:

Post-dissolution, the Town will need additional engineering services to assist with the increased volume and diversity of workload; however, there may be a slight increase in efficiency.

Police Services

Village Police Services

The Village of Highland Falls Police Department provides 24/7 with staff that includes 1 full time Chief (vacant), 2 full time sergeants and 5 full time (1 vacant) and 9 part-time police officers. One of the full-time police officers is assigned to detective functions. The Officer-in-Charge indicated that the Village Department provides 24/7 coverage and has a minimum staffing of two officers per shift.

The Department serves a densely populated community with an active business district and covers a number of large events hosted by the Village as well as those at West Point including football games, graduation and alumni events all of which create a dynamic community environment. West Point football season can bring 45,000 to 50,000 visitors to the community on a weekend. The Department detective investigates crimes and generates arrests. In 2019 the Department made 162 arrests of which 10 were felonies, 100 misdemeanors and 52 violations. During 2019, the Department handled 39 traffic accidents and issued 1,084 parking and traffic citations.

Town Police Services

The Town of Highlands Police Department provides 24/7 coverage; however it employs only part-time officers. The Chief and the Deputy Chief are part-time retired officers. A number of the officers are retired police officers or officers that work for other Departments. A number of the part-time retired officers bring significant experience and training to the Department, with experience as academy trainers, investigators and supervisors in prior positions. In 2019, the Town Department made 76 arrests and the Police Chief indicated that majority were misdemeanors and traffic violations.

Each shift has a minimum of one officer seven days a week. There is an additional eight-hour shift that spans part of the 3-11 and 11-7 shifts; typically covering the peak activity periods between 5 pm and 1 am or 6 pm and 2 am. The Town Police Department reports that their activity is different than in the Village.

The Department indicated that their calls for service are lower than in the Village as the Town density is lower and it has less businesses, events and general activity. The Town coverage area includes four New York State highways and, as such, the Department is patrol oriented. The Department does not conduct investigations and sends major cases to the New York State Police or to the Orange County Sheriff.

Post Dissolution - Preliminary Discussions

Prior to the petition on dissolution, the Village and Town were embarking on a continuing Police consolidation/shared services study. Such an analysis is beyond the scope of this study of dissolution and this Interim Plan cannot replace the detailed analysis such a police consolidation study would address.

This study of dissolution can only at this time reflect the current preliminary position and approach that the Town leadership has towards town-wide policing. Discussions with Town leadership indicated that the preferred police delivery model is to provide coverage on a 24/7 basis but to continue to provide it with a police force that is staffed with part-time officers.

On a preliminary basis, the model would continue with a part-time Chief and Deputy Chief. The preliminary Town model would continue to have the Chief or Deputy Chief provide supervision on the 7am-3pm shift and to include a supervisory staff position on the 3pm-11pm and 11pm-7 am shifts. It is the study team's understanding, that the following represents the preliminary Town staffing model:

- Continue the part time Chief and part time Deputy Chief.
- 7am-3pm Shift: Increase coverage from 1 officer (Town outside Village) to 2 officers (Town-wide) 7 days a week with supervision to be provided by the Chief or Deputy Chief.
- 3pm-11am Shift: Increase from 2 officers (Town-outside Village) to 1 sergeant and 2 officers (Town-wide) seven days a week.
- 11 pm -7 am Shift: Increase from 2 officers (Town-outside-Village) to 1 sergeant and 2 officers (Town-wide) seven days a week.
- Continue the Town "D Shift" which provides eight hours of coverage that spans the 3pm-11pm and 11 pm-7 am shifts; typically between the hours of 5pm and 1 am or 6 pm and 2 am.

The Town model does not consider a detective function for the Department and assumes a continued transfer to the New York State Police or the Orange County Sheriff's Department for investigation of crimes. In addition, the preliminary discussions did not address the service delivery model and therefore it is not known at this time if service coverage zones will be used for the deployment of staff or if all patrols will be Town-wide.

Should the Town assume coverage of the Village, it is recommended that the Town give consideration to enhancements such as creation of a full-time sergeant position for each shift and supervision coverage for the weekend day shift. These issues among others will need to be discussed and developed. The level and mix of staffing, full time vs. part-time officers, creation of patrol zones and a determination as to whether the expanded Town Department will perform the detective function will be critical issues needing resolution. Changes to the staffing levels, weekend coverage and staffing mix would all obviously change the cost impact reflected in this model.

There was also consensus to continue providing the parking enforcement and crossing guard services that are provided in the Village. The Village part-time Parking Enforcement Officer manages the municipal parking meters and provides parking enforcement for Village public parking.

Given the near doubling in the size of the force, the Town indicated a preliminary recommendation to convert the current part-time clerk to a full-time clerk position to support the Town Police Department.

Post Dissolution Conditions:

- The Town will ultimately decide on the services, service levels and delivery mode. Preliminary discussions with Town leadership indicate that the Town would deliver town-wide police coverage on a 24/7 town-wide basis; however, all coverage would be provided by part-time officers.
- The first shift currently is staffed by 1 town officer and 2 village officers. The post-consolidation model has 2 officers town-wide that are supervised by the Chief or Deputy Chief.
- The post dissolution second and third shifts include the same number of officers as currently scheduled by the combined Town and Village and the post-dissolution model includes supervision on these shifts, however the Town will need to either choose Town-wide coverage or create patrol zones.
- The preliminary post dissolution model hands off cases needing investigation to the New York State Police or the Orange County Sheriff.
- Under the post-dissolution model, the current full time Village officers would not have the opportunity for full time employment with the Town.
- There is consensus that the Town would continue the part-time street crossing guard services and the part-time parking enforcement position.
- A part-time clerk would be converted to full time.

NOTE: Town and Village representatives agree that the current Town police facilities would have difficulty accommodating the larger Town-wide staff. Should the electorate vote to dissolve the Village, short term and long term solutions will need to be identified and addressed.

Dispatch Services

The Village Department currently provides its own police dispatch services. There is one dispatcher available 24 hours every day of the week. The Village dispatch staffing include 3 full time staff and 5 part-time dispatchers. During peak times such as during special events, two dispatchers are assigned. Dispatch receives calls directly from the public into dispatch and also receives 911 calls through Orange County Dispatch. The dispatchers also handle requests for assistance from the public that walk in to the police department and provide non-emergency assistance. They also monitor 5 security cameras located in the Village and they monitor the Village's license plate readers and report activity to officers. In addition they develop and provide statistical reports, provide location information and history to officers in the field, manage police reports, manage lost property collection and disbursement and provide a wide range of additional administrative tasks.

Post Dissolution Conditions:

- Preliminary discussions with Town officials indicate that should the Village dissolve, the Town would use Orange County Dispatch to receive and dispatch all emergency calls.
- Town officials indicate that Orange County would incorporate the additional activity without any charge.
- The current Village dispatchers would not have dispatching positions available to them in the Town; however, there may be opportunities with the Orange County or other municipal dispatch programs.

Joint Planning Board, Joint Zoning Board of Appeals and Joint Building Inspector

The Village of Highland Falls and the Town of Highlands have been very progressive and currently share the Building Inspector operations and have in place a Joint Planning Board and Joint Zoning Board of Appeals. In these shared services arrangements, the Town and Village retain their own codes, including zoning and land use. The Joint Building Inspector administers both codes respectfully as do both of the Boards.

The processes in the Town and Village are similar; however the zoning codes and other codes relative to land use are different reflecting the urban/rural dichotomy. Pursuant to Article 17-A of the General Municipal Law, the Village laws, codes and rules may continue for up to two years; however, within that two years, the Town may adopt, repeal or amend the Village laws, codes, rules, and regulations. At the end of two years, any Village laws, codes, rules or regulations not incorporated into Town laws and/or codes, shall be deemed repealed.

Should the voters elect to dissolve, significant work will need to take place by the Town and Village on the critical land issues. One option would be to initially incorporate the existing codes and master plans of the current Village into the Town land use codes and master plan. This would then provide time to work on an updated integrated Comprehensive Plan which would then provide a mission and vision for the future land use decisions of the Town, including the area formerly known as the Village, and a potential new code. **Section IV Land Use Policy, Laws and Regulations** is dedicated to a review of the land use issues and presents potential strategies that the Town may want to consider should the Village electorate vote for dissolution.

Joint Planning Board and Joint Zoning Board of Appeals

The Village and Town, through an inter-municipal agreement, operate a Joint Planning Board consisting of five (5) members that are appointed on a rotating basis by the Village and the Town. As such there are currently representatives from both the Village and the area outside the Village on the Board. The Planning Board reviews proposals submitted for subdivisions, lot line changes, site plans, site plan amendments, and special permits as described in the Town and Village Codes. Reviews are conducted to consider public safety and code compliance for each project.

The Village and Town, through an inter-municipal agreement, operate a Joint Zoning Board of Appeals consisting of five (5) members that are appointed on a rotating basis by the Village and the Town. As such

there are currently representatives from both the Village and the area outside the Village on the Board. The Zoning Board of Appeals has the responsibility to make interpretations of the Zoning Law, issue or deny Special Use Permits and issue or deny variances.

Given the current functioning of the Joint Boards, both Joint Boards have familiarity with both the Town and Village Codes; however, the Village appointed members will lose their appointments if the Village is dissolved. Upon dissolution, the Village no longer has the ability to appoint members to the Boards. Should the voters elect to dissolve, it is recommended that the Town continue to have fair and equitable representation of the community including the Village on both boards and it is further recommended that the Town set this as policy. This will be advantageous as the Town makes plans to incorporate the Village zoning and other land use codes into the Town Code.

Joint Building Inspector and Code Enforcement

Through an inter-municipal agreement the Town provides the Building Inspector services to both the Town and the Village. The office administers the Village Code in the Village and the Town Code in the area outside the Village. The office is also responsible for conducting building and fire inspections. The office is structured to have two professional positions. Currently one position is vacant awaiting the necessary civil service actions. The Building Department manages and approves construction and alteration of commercial and residential buildings for the Village and the area outside the Village. It ensures that all construction projects meet both New York State Building and Fire Codes. Upon dissolution, the functions will continue to be performed by the Town Building Inspector's Office. The Village and Town agree that the two existing full time professional positions will be required to handle the Town-wide workload.

Land Use Records

There are historical land use records located in Village Hall and they are all currently in paper format. Should dissolution occur, the Town and Village will need to coordinate for the organization, inventorying, transfer and safe storage of all Village records, including the land use records.

Post Dissolution Conditions:

There was consensus that it will be very important for the Town to take great care to protect the unique nature of both the Village and the area outside the Village through careful structuring of the land use governance structures and the zoning ordinances.

- Maintain the level of staffing for code enforcement and building inspector functions necessary to provide Town-wide services.
- Upon dissolution, the Village will no longer appoint representatives from the Village. It is recommended that the Town reconstitute a Town Planning Board and the Town Zoning Board of Appeals with fair representation of both the Village and the area outside the Village.
- Create land use and zoning ordinances that reflect the Town ordinances for the area outside the Village and modify Town code through adoption of Village codes and/or modification of Town codes necessary to address the unique values and issues specific to the densely populated village with its ordinances for the area inside the former Village. (See Section IV on Land Use).

Sewer Services

The Village currently provides sewer services for the majority of its Village residents. The Village owns and operates a sewer treatment plant and maintains the Village sewer collection system. The Village treatment plant staffing includes: 1 Chief Waste Water Treatment Plant Operator, 2 Waste Water Treatment Plant Operators and a Waste Water Maintenance Worker.

Currently, the full cost of operations and capital improvements is covered by sewer fees paid by the beneficiaries within the Village Sewer Fund. Currently there is no Village tax levy support for the sewer service.

The Town currently operates a separate sewer plant for the benefit of users within the Fort Montgomery Sewer District. This plant and operation are smaller than the Village operation. Currently the fund is self-sufficient from user fees and no tax levy is used to support the fund.

Should the voters elect to dissolve, the preferred option of the Town would be to create a Highland Falls Sewer District that would be funded by user fees. The rate setting methodologies employed by the Town are different than the Village. As such, the Village residents' sewer rates could be different post-dissolution.

Town and Village stakeholders agree that as there are two separate plants and separate operations, the Town, at least in the short term, would need to increase staffing equivalent to the Village Sewer Plant staffing necessary to continue operations of both plants.

Post Dissolution Conditions:

Post dissolution, the preferred model would be to establish a Highland Falls Sewer District to continue the provision of sewer sewers to the residents of the Village. The Sewer District would assess charges to the service beneficiaries as is similarly done; however, the rates would be set by the Town. The Town would assume ownership of all of the plant and equipment, and the sewer service operations and infrastructure maintenance would become the responsibility of the Town.

- The Town indicates that it would need to add staff in the same staffing pattern as is now employed by the Village to operate the Village sewer plant.
- Town highway staff will become responsible to work with the Sewer Operators to address sewer collection system lines and emergency repair work.
- Currently there is no Village tax levy used to support sewer operations as the fees are sufficient to cover costs including existing debt service. The rate setting methodology, however, may change and as such, the impact on rates is currently unknown.
- Infrastructure upgrades will be needed whether or not the Village dissolves. In either scenario, addressing critically needed infrastructure improvements could potentially impact fees or property taxes in the future.

Water Services

The Village Water Service provides water to the majority of the Village residents which includes approximately 1,157 active Village accounts. In addition the Villages sells water to a subset of Town users located outside the Village. Specifically, the Town residents receiving Village water are in Town Water District #1 and District #2.

The budgeted Village water system staff includes 1 Chief Water Plant Operator and a Water Plant Operator. The Water Plant Operator position is vacant and the Village is actively recruiting for the position. There is consensus that both positions with the existing level of required expertise and certifications are needed whether the electorate votes to dissolve or not. The Town does not currently have staff with the required certifications and experience to operate the water treatment plant and as such, it is recommended that the Town assume the Village Water Service staffing model to assure the continued safety and health of users.

The Village owns and operates its water treatment plant and owns and maintains the water distribution lines located throughout the Village. As with most municipal governments, the water lines are aging and in some instances are experiencing capacity issues. The Village has been evaluating the condition of its infrastructure over the past number of years. The Village is prioritizing its needs and is planning to address the replacement incrementally over the next 20 years. A one-time renewal and/or replacement of the entire system is typically cost prohibitive for municipalities. The Village has initiated the engineering phase for the replacement of an initial section of water lines with an estimated cost of \$3.4M. Village officials are funding the engineering phase with water fund revenues and are seeking grants to support the project. A bond has been authorized, however, not yet issued as the Village is hopeful that through grants and other revenues, the full amount of the bond will not be needed.

The Village and Town have both implemented remote meter reading systems which have significantly reduced the time dedicated to meter reading. Currently an account clerk in the Village Clerk's Office manages the billing for the water services for Village residents. The Village sets its rates at a base amount for the first 5,000 gallons for each 6-month billing period and then charges a rate per 1,000 gallons that covers all costs. The fees cover operations, maintenance and debt.

The Village also bills the Town for the water services provided to the Town Water Districts which includes a rate add-on for a share of the capital costs. The Town then bills the property owners in the two Water Districts. The Town sets a base user fee for the first 5,000 for each six-month billing period and charges a rate per 1,000 gallons above 5,000. The Town uses a point system methodology to charge fees to cover debt.

Post dissolution, the Town would control the water supply and own the system assets. The Town's initially preferred option would be to set up a Village Water District and operate the plant in-house with professional staff. The Town would set the water rates for the Village Water District. The Village and Town utilize different rate methodologies and at this time, it is unknown what methodology the Town would use for the Village Water District users or the water sold to the Town Water Districts. For example, should the Town no longer include the capital cost rate add on for non-Village users, the Water District revenues will be negatively impacted.

Post Dissolution Conditions:

Preliminary discussions with Town officials indicate that the preferred post dissolution model would be to establish a Village Water District as the means to continue the provision of water services.

- The Town would assume ownership of the plant and equipment and the water service operations would become the responsibility of Town.
- The Town would hire two professional staff with the credentials and experience to operate the water system. The Town indicated that long term they may evaluate the optimal service delivery model including a review of contracting out the operation.
- The Water District would charge user fees; however, the rate setting methodology is not known at this time and therefore the impact on resident costs is currently not known.
- Initially the newly formed Highland Falls Water District would continue to sell water to the existing Town Water Districts # 1 and #2 located outside the Village; however, it is not known what rates will be charged and therefore the impact on the Water District revenues cannot currently be determined. Long term the Town indicated it may consider the consolidation of all of the Water Districts.
- Town highway staff will become responsible to work with the Water Operators to address routine water system maintenance and emergency repair work.
- As in most New York municipalities, infrastructure upgrades will be needed and are recommended to be addressed as part of the Village's asset management plan. The upgrades could potentially impact fees or property taxes in the future; however, this will be the case whether or not the Village chooses to dissolve.

Public Works Services

Village Department of Public Works Services

The Village of Highland Falls Department of Public Works includes 2 Maintenance Workers, 3 Laborers and a Senior Auto Mechanic. The Department is currently overseen by the Chief Waste Water Plant Operator. The Department is responsible for a wide range of services that are described below.

The Department is responsible for the maintenance and snow and ice control of the Village's 10.41-mile road system. **Table 5: Village and Town Road Systems** provides a summary of road mileage and ownership makeup for both the Village and the Town. As the chart indicates, the Village owns and is responsible for the maintenance of 10.41 center lane miles or 20.57 total lane miles of streets as compared to the 8.23 center land miles or 14.46 total lane miles that the Town of Highlands maintains. **Appendix C: Listing of Highland Falls Streets** provides an inventory of the existing Village streets that would transfer to the Town should the electorate vote yes, effectively more than doubling the workload.

Table 5: Village and Town Road Systems

Current Village and Town Road Systems		
	Village	Town
Centerline Mileage	10.41	8.23
Total Mileage	20.57	14.46
<i>Source: New York State Department of Transportation Highway Inventory 2019</i>		

The Department's road maintenance program includes pothole filling, crack sealing, mowing in the Village road right-of-ways and the striping of Main Street. The Department prepares roads for repaving typically performed by paving contractors.

Current Village snow plowing operations are efficient and operate 3 routes using a one-person plow service delivery model. In a medium size storm, a snow plow run can be completed in 3-4 hours; however, each route often requires multiple runs. After snow plowing, a number of the streets, including Main Street, require the removal and hauling away of snow. The Department also performs road striping and maintains public lawn areas throughout the Village. The Department also repairs broken parking meters. The Department is responsible for the maintenance, including winter maintenance of designated sidewalks and the municipal parking lots.

The Department is responsible for the maintenance of the storm sewer system. To provide for quality of life and to maintain the storm water system in compliance with MS4 regulations, the Village provides street sweeping throughout the Village on a routine basis. This includes drain cleaning and the replacement and/or rebuilding of catch basins as needed. The Department is also responsible for assisting the Water Department with water main or sewer line breaks. Specifically they will tear up the roadway for access to the lines and then replace roadway after repair completion.

In addition, the Village Public Works Department provides brush and leaf bagged pick up twice a month throughout the Village. In the fall, the Department uses a leaf vacuum machine to pick up loose leaves.

The Department is also responsible for the preparation and maintenance of the Village Parks. Roe Park, the Village's largest park, requires significant attention by the Department. The park playground upkeep includes maintenance of the protective matting and swings. Ball fields require annual preparation and ongoing maintenance. The Park is used for summer recreation programming and has a pavilion, rest rooms and refuse cans requiring constant maintenance and cleaning. The Park also includes a small lake requiring fountain and shoreline maintenance. The Roe Park pool maintenance and monitoring responsibilities are shared by the Public Works and the Water Departments. A contractor provides mowing services for Village Parks.

The Village is host to a number of celebrations and special events throughout the year. The Department is responsible for set up, cleanup and breakdown of all the events. In addition, as part of the Village beautification program, the Department is responsible for the planting, watering and maintenance of flowers along major streets and in the parks. The Department is responsible for implementation of the Village's tree management program which includes tree trimming, removal of dead or diseased trees and planting of new trees.

The Department is also responsible for light maintenance, plumbing and cleaning of the Village owned properties including Village Hall, structures in the parks, the Highway Garage and the Senior Center. The Village mechanic is responsible for the maintenance of Village vehicles and equipment.

Town Highway Department

The Town Highway Superintendent is responsible for a wide range of programs within the Town. They include traditional highway services, parks and cemetery maintenance, sanitation pick up, building and grounds maintenance, sewer plant operations, sewer and water line repair, and vehicle maintenance. The Department staffing includes: 1 Superintendent, 1 Highway Foreman, 4 Laborers, 2 part-time Mechanics, 4 full-time Sanitation Drivers, 1 Chief Waste Water Treatment Operator, 2 part time Waste Water Treatment Plant Operators and a part-time custodian.

The Town Highway operations involve traditional highway maintenance functions including winter maintenance. The Department is responsible for maintenance of the right of ways including mowing. There are no areas of the Town that require snow removal after plowing. There are limited sidewalks to maintain. Paving is done through contract using Consolidated Highway Improvement Program funds. The Department provides leaf pick up and maintains the storm system catch basins.

The Town currently maintains 2 parks- Brooks Park (NYS Park) and Mine Dock Park. Both parks are located outside the Village of Highland Falls. The Town maintains three cemeteries, including marking the plots and headstones and mowing the properties. The Town employs a seasonal employee to mow.

As previously mentioned, the two Town Water Districts serve only a portion of the Town outside the Village. The water is purchased from the Village of Highland Falls and is fully treated prior to receipt into the Town system. The Department is only responsible for the maintenance of the water distribution lines outside the Village in the areas where water services are provided. The Sewer District serves only a portion of the Town outside the Village.

The Department has two part-time mechanics that maintain the Town vehicles and large equipment.

Should the Village electorate vote to dissolve, based on current New York State Department of Transportation instructions, the Town would receive New York State Consolidated Highway Funding (CHIPS) in an amount equivalent to that which the former Town and Village would otherwise have received.

NOTE: Multiple Town and Village stakeholders identified their concern that the current Town Highway Garage cannot accommodate the expansion needed should the Village voters elect to dissolve. Both the Town and the Village Garages are aging and based on Town and Village stakeholder input, both facilities are in need of replacement and/or upgrade. Analysis of the future space needs for a new facility was outside the scope of this study; however, the study identified that post-dissolution, space beyond the existing Town garage will most likely be needed. As such, the study provided for potential Town costs associated with the minimum garage needs. For study purposes this was the existing Village garage space or equivalent that would be needed while the Town develops a long-term plan.

Post Dissolution Conditions:

Both Highway and DPW operations currently operate quite efficiently. The Town Highway Superintendent and Town Supervisor indicated that should the voters elect to dissolve the Village, in order to provide the services currently provided by the Village Department of Public Works:

- The Town will continue all functions performed by the existing Village Department of Public Works.
- The full complement of Village positions will be created by the Town for the public works functions and water and sewer services.
- An additional position of Foreman will be needed given that the Village Public Works operation does not have a Superintendent or a foreman and one would be needed in the Town-wide operation.
- Restructure the current administrative assistant position to 100% focus on the Highway Department. It was proposed that the addition of a part-time clerk position for the Dial-a-Bus would enable the Superintendent's assistant to be relieved of those functions in order to support the expanded Highway Department operations on a full-time basis.
- Initially, it is most likely that both existing garages (or equivalent) will be needed until a long-term solution for the Town Highway Garage is developed.

Additional consideration:

- Conduct a highway specific organizational and facility review to identify potential re-organizations such as the possible consolidation of water districts, the optimization of the team's skill sets and streamline operations around functions such as water and sewer, snow routes, vehicle and equipment repair that can result in long term efficiencies and cost savings.

Facility and Grounds Operations

The Village owns Village Hall, the Public Works property, the Senior Center, the sewer treatment plant, the water treatment plant, two municipal parking lots and multiple park/open space areas. The preliminary plan is for the Village to sell Village Hall, the DPW facility and the Senior Center, and use the proceeds to pay off Village debts. The parks would be transferred to the Town for the purpose of continued park space, and the municipal parking lot(s) would be transferred for the purpose of maintaining the property as a parking lot. The water and sewer systems assets would be transferred to the Town for continued provision of water and sewer services.

Post dissolution, key stakeholders have raised concern that the current Town Hall and Highway Garage are not sufficient for the increased operations, staffing and workload. The Town has indicated it was contemplating a new Highway Garage prior to discussion of dissolution of the Village. A comprehensive facilities space needs assessment will be needed if dissolution occurs. For purposes of the study, it is assumed that the Town would need the use of a facility the equivalent of the current Village DPW facility and additional administrative space necessary to support the expanded operations.

Village staff provide light building maintenance and contract with vendors for major building systems maintenance or replacement needs. The Public Works Department perform certain light maintenance and cleaning functions. DPW also maintains the Village parks as detailed in the DPW Section of this study. DPW staff also provide winter maintenance on all Village property lots and sidewalks.

Post Dissolution Conditions:

Prior to dissolution, the Village has the right to sell any of its assets. At this time, preliminary thinking is for the Village to sell Village Hall, the DPW properties and the Senior Center. The sewer system and water system assets would be transferred to the Town for the continued provision of services. The parks, other open spaces and the municipal parking lot would be transferred for continued use as parks and a parking lot.

The Town Highway Facility and the Town Hall are not sufficient to support the expanded services. In the short term, the Town may need to secure space to assure for continuity of services and then determine the long term needs associated with the service expansion.

Street Lighting

The Village of Highland Falls currently provides for the illumination costs of a number of streetlights that are owned and maintained by a local utility company within the Village (**Appendix D: Listing of Streetlights**). The cost for the street lights is approximately \$85,000 per year.

Post Dissolution Conditions:

There is a consensus that the street lights in the Village have a positive impact on pedestrian, bicycle and vehicle public safety. The preferred option is for the Town to create a special lighting district that will provide street lights and to levy taxes in the area currently known as the Village. The assumed shift in cost would be \$85,000 to the new lighting district.

Beautification and Special Events

The Village currently invests in beautification initiatives of the public areas within the Village center and also invest in celebrations and special events. Preliminary consensus is that these investments are important for the overall community and that it is beneficial to continue these investments

Post Dissolution Conditions:

There is preliminary consensus that it would be important for the Town to continue the beautification initiatives and to continue support for special events within and around the current Village center.

Fire Services

The Highland Falls Fire Department has provided fire protection to the residents of the Village for almost 100 years and is an all-volunteer fire service. **Table 6: Highland Falls Fire Department Incidents** details the activity for 2018 and 2019.

Table 6: Highland Falls Fire Department Incidents

Highlands Falls Fire Company	
Year	Incidents
2018	106
2019	88

The Fire Department provides services through a partnership with the Highland Falls Volunteer Fire Company, Inc. which is a not for profit 501(c)3 corporation. The Village of Highland Falls Volunteer Fire Department, Inc. owns and maintains the current fire house located at 9 Mountain Avenue, Highland Falls and leases the fire house to the Village for \$27,100 per year for use of the Fire House. The Village provides financial support for operations costs, workers compensation and the length of service award program (LOSAP). The Village owns and maintains all fire vehicles, apparatus and equipment and can transfer the assets to a Fire District or sell the assets.

The Fort Montgomery Fire District provides the residents of the Town of Highlands who live outside the Village of Highland Falls with fire services. The Fire District is an independent government subdivision that was established by the Town of Highlands. The Fort Montgomery Fire District is governed by five publicly-elected officials, the Board of Fire Commissioners, each of whom serve a five-year term. The District sets its own budget and levies its own property taxes to support the operations of the Fire District.

There are multiple options that can be considered for the delivery of fire services in the Village. Towns, unlike Villages, cannot operate municipal fire departments. Towns are authorized to create Fire Districts or Fire Protection Districts to serve areas outside villages and cities within the town. A Town may establish multiple Fire Districts and/or Fire Protection Districts serving subareas of the Town. A Fire Protection District is an administrative unit of the town rather than a separate local government. There is no separate board of commissioners and the budget is set by the Town. In comparison, Fire Districts are separate political subdivisions established for the purpose of providing fire protection in a designated area of the town outside villages and cities located within the town. A Fire District has its own elected board, can levy taxes and incur debt. The following summarizes the key options that the Town could consider:

Option 1: The Town of Highlands creates a Fire District to serve the area currently known as the Village of Highland Falls. (Currently Preferred Model)

The Town of Highlands does not have the authority to run a fire department; however, pursuant to NYS Town Law, a town board may establish a fire district. The town board must hold a public hearing and define the properties to be included in the District. The Fire District would be a separate local government with its own Board of Commissioners that would be elected by the voters of the former Village of Highland Falls. The District would have its own budget, would levy taxes and could incur debt. The board would be initially appointed by the Town and subsequently elected by voters in the District. The new Fire District, if it so chooses, could continue the relationship with the Highland Falls Volunteer Fire Department, Inc. for the delivery of fire services.

Pursuant to Town Law Section 176 (14), the District may own or lease property for the “preservation, protection and storing of fire apparatus and equipment and for the social and recreational uses of firefighters and residents of the district and for any of the purposes authorized by law.”

Option 2: The Town of Highlands creates a Town-wide Fire District.

The Town would create a Town-wide Fire District that serves both the Fort Montgomery and the Highland Falls communities. The new Fire District, if it so chooses, could establish a partnership with the Highland Falls Volunteer Fire Department, Inc. to continue to provide the services in the area formally as the Village and could continue services in Fort Montgomery through an ongoing relationship with the Fort Montgomery Fire Department. This option would provide for continuity of services. The total cost of the Fire Protection District would be taxed on a town-wide basis.

Option 3: Creation of a Fire Protection District.

The Town of Highlands could establish a Fire Protection District and contract with a fire company such as the Highland Falls Voluntary Fire Department, Inc. for services. A fire protection district is a geographic service area within a town, established for the purpose of levying of taxes to support the fire service. The Town Board provides for the “furnishings” of the apparatus and appliances necessary to provide fire services. In this model, the volunteer fire company is required to manage all the affairs for operations including coordinating maintenance and repairs, procurement of needed supplies, fiscal management, training and insurances.

Post Dissolution Conditions:

While a final option can only be determined by the Highlands Town Board, at this time the expressed preference is: The Town of Highlands creates a Fire District to serve the area currently known as the Village of Highland Falls.

The Town of Highlands does not have the authority to run a fire department; however, pursuant to NYS Town Law, the Town board may establish a fire district. The Fire District would be a separate local government with its own Board of Commissioners that would be elected by the voters of the Village of Highland Falls. The District would have its own budget, would levy taxes and could incur debt. The initial board would be appointed by the Town and subsequently elected by voters in the District. The new Fire District, if it so chooses, could continue the relationship with the Highland Falls Volunteer Fire Department, Inc. for the delivery of fire services. This Interim Study is not meant to provide an exhaustive study of the final solution but rather to outline the preliminary concept plan.

The current fire house and major apparatus are aging and will need to be upgraded and/or replaced whether or not the Village electorate chooses to dissolve. The costs to upgrade will be substantial and will impact the Village taxpayers in either scenario. For purposes of this study, the fire service capital investments included in the Village budget were carried in the analysis.

Employee Considerations

Discussions of dissolution raise concerns regarding the impact on current employees. These concerns include the potential loss of employment, issues of salaries and benefits such as health coverage, union contract provisions, civil service rules and post-employment benefits, etc. The budgeted and currently filled Village positions are depicted in **Table 7: Current Village Positions**. The Village has 25 filled full time positions, 2 full time vacancies and approximately 23 part time positions.

Table 7: Current Village Positions

Current Village of Highland Falls Staffing			
Dept	Title	Full Time	Part Time
Elected Officials			
	Mayor		1
	Trustees		4
Central Administration			
	Village Clerk	1	
	Village Treasurer		1
	Deputy Village Clerk/Treasurer	1	
	Account Clerk	2	
	Video Camera Operator		1
Police Department			
	Police Chief	1 (vacant)	
	Sergeant	2	
	Police Officers/Detectives	5	9
	Dispatchers	3	5
	Street Crossing Guard		1
	Parking Enforcement Officer		1
Water Services			
	Chief Water Treatment Plant Operator	1	
	Water Plant Operator	1 (vacant)	
Public Works			
	Laborers	3	
	Public Works Maintenance Workers	2	
	Auto Mechanic	1	
Waste Water Services			
	Chief WWTP Operator	1	
	WTP Operator	2	
	Waste Water Maintenance Worker	1	
	Total Filled Positions	25	23

Should the Village electorate vote to dissolve, the Town has provided a preliminary concept of positions needed which is summarized in **Table 8: Preliminary Post Dissolution Town Staffing Needs**. It is important to remember this is only a preliminary model and is based on a very preliminary Town review.

The Town has indicated that they would consider Village employees for positions that they are going to create. However this is NOT guaranteed and interviews must be conducted and HR/personnel policy must be followed. The preliminary Town input recommended that Village employees be considered as new hires

to the Town. All hires will be contingent on civil service rules and terms and conditions of Town collective bargaining agreements. The Town of Highlands and Village of Highland Falls fall under the jurisdiction of the Orange County Civil Service and the New York Civil Service System and their rules and regulations. The Town is required to follow the Civil Service rules that control eligibility for positions and hiring. Each position will need to be reviewed relative to job title, job specification, job classification and employee status. Should dissolution occur, a number of civil service considerations and actions will be required. Should the Village electorate choose to dissolve, early consultation with the Orange County Civil Service Office is recommended during the development of the Dissolution Plan. It should be noted that in the situation of a dissolution, police officers with permanent status are subject to unique provisions of New York State Civil Service Law.

Table 8: Preliminary Post Dissolution Town Staffing Needs

Preliminary Analysis		
Post Dissolution Town Position Additions		
Title	Full Time	Part Time
Deputy Town Clerk	1	
Comptroller Assistant	1	
Account Clerk - Finance	1	
Police Dept. convert part time Clerk to full time	0.5	
Police Sergeants & Officers		16
Street Crossing Guard		1
Parking Enforcement Officer		1
Highway Foreman	1	
Public Works Maintenance Workers & Laborers	5	
Mechanic	1	
Clerk (Dial-a-Bus) to backfill Highway Secretary		1
Chief Water Plant Operator	1	
Water Plant Operator	1	
Chief Waste Water Plant Operator	1	
Waste Water Plant Operator	2	
Waste Water Maintenance Worker	1	
	16.5	19
<i>Note: part time officers assumed at 20 hours/week</i>		

Based on the initial input from the Town, the Town may consider maintaining a 24/7 police force staffed by part-time officers only. If this is the case, there will not be full time police officer positions for the Village full time police officers. In addition, the Town input indicates a preference to have the Orange County Dispatch handle all emergency dispatch services. If this is the final decision, the Town would likely not need the full time or the part time dispatchers.

In addition to civil service issues, employee compensation and benefits, seniority and seniority credits will also have to be addressed during the Dissolution Plan development process. The Town will be responsible to set wages, benefits, address seniority issues etc. much of which will involve the existing Town collective bargaining units. Both the Village and Town Police staff have union representation and each has their own

collective bargaining agreements that have different provisions and provide for different work conditions, disciplinary procedures and employee benefits.

The Village full time staff are represented by the Highland Falls Patrolmen's Benevolent Association (PBA), Inc. for full time officers which is affiliated with the New York State Union of Police Associations, Inc. and they have their own collective bargaining agreement. The part time police staff are represented by the Highland Falls PBA for part time staff and have their own collective bargaining agreement. The full-time dispatch staff have their own contract. The Village public works staff are represented by the DPW Employee Association affiliated with the Teamers Local 445 and the supervisors are represented through the DPW Supervisors Association.

The Town police staff are represented by the Town of Highlands Policemen's Benevolent Association (PBA) and the Town Highway and Sanitation staff are represented by the Town of Highlands Employee Association.

Agreements, Contracts and Grants

The Village of Highland Falls has a number of agreements and contracts with varying providers, entities and other governments. If the Village voters decide to dissolve the Village, then during the transition phase these agreements should be evaluated in the context of the dissolution to determine which ones will remain in effect post dissolution and will be assumed by the Town and which ones may need execution of termination notifications and termination clauses. At the time of dissolution, all active agreements and contracts will need to be made available to the Town so that they can abide by any terms and conditions of the contracts, pay outstanding accounts payable, etc.

The Village of Highland Falls has been the recipient of a number of grants in recent years. If the Village is dissolved, these grant agreements should all be reviewed in the context of the dissolution to assure that any grant agreement terms and conditions pursuant to long term use and/or disposition of equipment or property funded by the grant are met. For example, the Village has obtained CDBG and New York State Dormitory grant funds to support the purchase of the Senior Center. These contracts should be reviewed to determine any limitations or conditions related to disposition. In addition the Town would need to coordinate with funding agencies to reassign, re-contract or complete reports for projects still open post dissolution.

Finally, the Town would have to coordinate with the county, state, and/or federal governments to assume administration of the Village's Section 8 Housing Program.

IV. Land Use Policy, Laws and Regulations

Land Use Policy, Laws and Regulations

In accordance with General Municipal Law (GML) Article 17-A, §774(K), this section outlines the preliminary dissolution concept for the Village's current land use policies, laws and regulations, with an initial focus on the Village's zoning regulations, followed by a brief overview of the Town and Village Subdivision Laws. Pursuant to GML Article 17-A, §789, all Village local laws, ordinances, rules and regulations in effect on the date of dissolution shall remain effective for a period of up to two years following dissolution or until such time as the Town Board shall adopt, repeal or integrate such laws into the Town Code. 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.

The Village of Highland Falls has a compact development pattern on small-to-medium sized lots, with a well-defined street pattern and distinct commercial, mixed-use and residential neighborhoods. As a result, the Village's zoning law has been structured to promote this pattern of development. The Town of Highlands, and primarily, the Hamlet of Fort Montgomery, has evolved in a somewhat compact pattern similar to the Village due to the prevalence of steeper slopes and limited private land within the Town. Specifically, the Hamlet of Fort Montgomery is a mixture of small and large lots with scattered commercial development along US Rt. 9W. West of US Rt. 9W, the development is more rural with larger lots as the elevation increases. In addition, the vast majority of lands within the boundaries of the Town of Highlands are occupied by the United States Military Academy at West Point under the ownership of United States Government, along with lands owned by the Palisades Interstate Park Commission. As a result, private lands are confined along the Town's western boundary, along US Rt. 9W and the Hudson River.

Zoning

As previously noted, the Town and Village have joint Planning Board and Zoning Boards while utilizing separate zoning laws. Upon review, the zoning laws are not that dissimilar as the communities appear to have shared regulatory approaches and sought to utilize standardized terms and zoning districts. However, there are some key differences between the laws that will need to be addressed under a dissolution. It is anticipated the Town would seek to integrate key sections of the Village Zoning Law into the Town's, reflecting the uniqueness of the Village's compact historical development pattern. This approach would maintain the important Village land use elements, thus preserving the existing regulatory approach for this higher density, small lot section of the Town.

The Village of Highland Falls last prepared a comprehensive plan in 2009, adopted by the Village Board on July 20, 2009. The most recent comprehensive plan prepared by the Town of Highlands is dated November 2007.

Integrating key aspects of the Village land use regulations will be a complex task that should not be rushed. Therefore, if the Village voters elect to dissolve the Village, it is recommended that a new Comprehensive Plan be prepared that thoroughly evaluates the Town's (and former Village's) land uses, development patterns, and long-term vision and goals. This process would also include a detailed evaluation of the key items to preserve in the former Village land use regulations and set forth a thorough road map for integration.

The following Section includes a general overview of the key elements of the Village of Highland Falls Zoning Ordinance (Chapter 240) and the Town of Highlands Zoning Ordinance (Chapter 210). Specifically, the following comparable categories have been reviewed and recommendations provided for General Provisions, Zoning Districts, Review and Approvals, Supplemental Use and Dimensional Regulations, Off-Street Parking and Loading Requirements, Sign Regulations, Wireless Communication Facilities, Nonconforming Uses, Buildings or Structures, and Administration and Enforcement. The review of Town and Village codes have been supplemented by interviews with the Chairs of the Joint Planning Board and Zoning Board of Appeals and the Town/Village Building Inspector.

General Provisions

General Provisions address the law's purpose and objectives and define the regulations' key terms. The Town and Village have Identical *Declaration of Purpose* and *Objectives*. It is recommended that the Village's *Declaration of Purpose* and *Objectives* be repealed in favor of the Town's.

With respect to *Definitions*, there are numerous similar and identical terms/definitions, within each community having some unique terms and associated definitions. It is therefore recommended that the zoning update process identify key Village terms used for code interpretation, regulating uses, or managing impacts in Village zones, so select ones can be merged into Town definitions.

The Town and Village have identical *Application of Regulations*. It is therefore recommended to repeal the Village's in favor of the Town's.

Zoning Districts and Boundaries

The initial section addressing *Boundaries of Districts on Zoning Map* is consistent with the Town's, with the exception of §240-7.G of the Village law which deals specifically with determining compliance with minimum lot area and maximum coverage requirements on lots that have a portion located in the B-2 District and the other portion within any residential district. Therefore, the Village's Subsection G will need to be addressed and possibly incorporated into the Town's section.

The Village and Town have almost identical residential zoning districts. Specifically, the Town and Village both have the following districts: R-1 Mountain District, R-2 and R-3 Single-Family Residence Districts, R-4 Single- & Two-Family Residence Districts, R-5 Apartment Residence Districts, R-6 Apartment Motel Residence Districts, and R-MHC Mobile Home Court Districts. The unique districts include the Town's R-1-R Riverside Residence District and the Village's R-5A Apartment Residence/Affordable Housing District.

The Town and Village both regulate minimum lot size and dwelling units per lot area within these residential districts and are tied to the subject property's natural grade (as the grade increases so does the minimum lot sizes, while density decreases). With the exception of R-1 Mountain Residence Districts, all other identical Districts have either identical or comparable minimum lot sizes and densities, both tied to the presence or absence of municipal water and sewer.

The allowed uses are also comparable between the Town and Village's residential districts as are the associated required approvals: Permitted Use and Special Exception Use approvals.

With the allowed uses, review processes and overall bulk standards being fairly similar, it is recommended that Residential Districts be combined where practical. This process will require a detailed review and comparison of uses between the Town and Village and agreements on expected revisions. The Village's R-

5A and the Town's R-1-R Riverside Residence Districts may need to remain as standalone districts. Where lot size and density requirements are particularly different, provisions could be made within the Table of Dimensional Regulations itself to avoid the need for multiple similar districts.

The Village contains three Business Districts while the Town has only one such District – Business District (B). The Village's Business Districts include: Village Business (B-1), Highway Commercial (B-2), and the recently added Commercial Business District (B-3). The Village's B-1 District is most similar to the Town's B District, although the Village allows for higher lot coverage, taller buildings, and more relaxed setback requirements. Given the unique character of each of the four Business Districts, it may be appropriate to retain each instead of seeking to consolidate.

Special Exception and Site Plan Review

Both the Town and Village provide for Permitted Uses (allowed as-of-right), Special Exception Uses (includes Site Plan Review) and Prohibited Uses. The combined Town and Village Planning Board have the authority to review and approve both Special Exception and Site Plan uses. The Town's Special Exception review process is more detailed and therefore, should be preserved.

The Town and Village require Site Plan approval prior to issuing a building permit or certificate of occupancy for all Permitted Uses, with the exception of single-family dwellings, and permitted accessory buildings, structures and uses. In the Town, Site Plan review is also required for two-family dwellings while it appears the Village does not require such approval prior to issuing a building permit or certificate of occupancy. Overall, the Site Plan Review regulations for both communities should be combined and revised to provide for clear steps, application requirements and review and approval standards as they both include desirable elements.

Supplemental Use and Dimensional Regulations

The Town and Village have several similar supplemental regulations along with some requirements unique to each community. It is recommended that all of the supplemental regulations be reviewed, combining requirements where appropriate and preserving those unique to the needs of each community.

Off-Street Parking and Loading Requirements

With the exception of more detailed parking requirements for residential uses in the Town, along with a few unique uses in the Village, including mixed-uses and hotel mixed-uses, the overall parking standards are quite similar. In a few instances, the Town requires more parking for uses than the Village and these differences should be easy to address through a consolidation of requirements.

Sign Regulations

The Town and Village sign regulations have generally consistent size requirements for Residential and Business Districts, while the Village provides more detailed requirements for certain signs. Combining the sign regulations and incorporating the unique aspects of each is recommended, including the Village's more detailed requirements to ensure preservation of the desirable community character and limit unnecessary sign proliferation.

Wireless Communication Facilities

Both the Town and Village regulate wireless communication facilities. Neither community specifically identifies in which Zoning Districts such facilities are permitted, and the Village regulations identifies only

one Tax Map Parcel where major wireless communication facilities are allowed. While both sets of regulations are fairly detailed and include desirable requirements, they appear to be dated, with the Village's being the most recent. Therefore, it is recommended that a new set of regulations be established, utilizing the desired requirements from each and a clear identification of districts where such uses are allowed.

Nonconforming Uses, Buildings or Structures

The Town and Village have similar nonconforming regulations with each having a few distinct provisions that could be easily integrated into a single new section.

Administration and Enforcement

The Town and Village Administration and Enforcement sections are similar, except the Village's includes Site Plan Review. It is recommended that the Village's section be repealed and the Town's section which is somewhat more detailed be utilized.

When choosing new Planning and Zoning Board members, the Town and Village currently alternates between Town and Village residents to balance community representation. Under dissolution, the Town may consider continuing this approach to maintain a sense of balance going forward.

Subdivision Laws

The Town and Village both have subdivision laws (Town Chapter 173 and Village Chapter 207). Other than individual numbering patterns within each law, the Town and Village subdivision laws have generally identical application requirements, review procedures, design standards, and performance bonding, public improvement, and inspection requirements. Therefore, it is recommended that the Village's subdivision law be repealed in favor of the Town's Law. During the recommended comprehensive plan and land use law update process, the Town should identify opportunities to enhance the subdivision law based on past implementation lessons learned and, where necessary, modernize design standards.

V. Local Laws, Rules and Regulations (Other than Zoning)

If the Village votes to dissolve, then upon dissolution, pursuant to GML Article 17-A, §789, all local laws, ordinances, rules or regulations of the Village in effect on the date of the dissolution remain in effect for up to two years post the effective date of dissolution, except that the Town Board may adopt as part of the Town law, repeal or modify such laws, ordinances, rules and regulations. At the end of two years, any remaining Village laws are considered repealed.

Rather than leaving the Village Code in force post dissolution, at the time of dissolution, the Town may want to consider incorporating the necessary sections of the Village Code into the Town Code and repealing the balance of the provisions of Village Code that are duplicative, no longer applicable or in conflict with Town Code. This model maintains the important Village Code elements but enables the Town to have one administration and enforcement of its codes.

Given the importance of a strong municipal code and the work involved in updating and integrating the codes and local laws, initiating the integration of the codes and law laws during the dissolution transition phase is strongly recommended.

There are a number of Village of Highland Falls Codes that address quality of life issues typically found in densely populated communities that are specific to the needs of the Village. Examples include housing standards for multi-family, rental and mixed occupancy structures, fair housing provisions and specific vehicle and traffic provisions. Should the voters elect to dissolve, there are a number of quality of life Village codes that the Town may want to incorporate specifically for the area known as Highland Falls.

Table 9: Summary of the Code of the Village of Highlands outlines the current Village Code updated as of February 3, 2020 and identifies the section of Town Code most relevant. The Appendix also includes a listing of the laws adopted since the February 3, 2020 update. **Appendix E: New Village Legislation** provides a listing of the legislation adopted since the last codification. Per the Village Clerk, the Village Code contains all local laws, ordinances, rules or regulations of the Village. This table also provides preliminary guidance to help inform constituents on key issues important to the Village. **Table 9: Summary of the Code of the Village of Highlands** uses the following coding system to identify potential actions relative to the various codes should the Village electorate vote “yes.”

NA = No Longer Applicable: No Longer Applicable, Repeal

M = Modify Town Code: Similar to an existing Town Code, but may have unique aspects or components to be considered for inclusion or modification to Town Code

T = Town Code to be utilized: The Town Code covers the Village subject matter and the minor differences in Code have limited utility

R= Review: Differences exist; issues need detailed review

V= Incorporate Village Code: The Town may want to consider including Village Codes. Typically these include quality of life codes specific to the densely populated area known as Highland Falls.

Table 9: Code of Village of Highland Falls

Part I – Administrative Legislation					
Village Chapters		Action	Town Chapters		Notes
1	General Provisions	NA	1	General Provisions	Repeal Village Code.
5	Best Value Contract	NA	34	Procurement	Repeal Village Code.
8	Building Code Enforcement Officer	R		Various	A review of the Town and Village Codes should be conducted to determine if any modifications to the authority given to the Enforcement Officer is needed in the Town Code.
10	Civil Disturbance Response	NA		None Identified	Village Code addresses mutual aid response protocols.
12	Continuity of Government	NA		None Identified	Village Code addresses continuity of government in the context of a major attack upon the United State.
15	Defense and Indemnification	NA	6	Defense and Indemnification	Repeal Village Code.
18	Ethics, Code	NA	11	Ethics	Repeal Village Code.
21	Fire Department	NA		N/A	Town will need to establish a Fire District or Fire Protection District to serve area formerly known as Village.
25	Local Laws	NA			Repeal Village Code.
28	Officers and Employees	NA			Repeal Village Code.
30	Planning Board	NA	27	Planning Board	Town Code modifications needed to amend 1) establishment §27-1 and 2) jurisdiction §27-2 and 3) other references to the Village.
34	Procurement Policy	NA	34	Procurement	Repeal Village Code.
	N/A	M	31	Police Dept.	Amend Town §31-2 to include area known as the Village and amend §31-3 positions
36	Publicity Fund	NA			Repeal Village Code

40	Zoning Board of Appeals	NA	58	Zoning Board	Town Code Chap. 58 modifications needed to amend 1) establishment 2) jurisdiction
Part II –General Legislation					
	Village Code	Action		Town Code	Notes
49	Alcoholic Beverages	R	68	Alcoholic Beverages	Village prohibition is all public property. Town prohibition is at parks.
53	Animals	M	72	Animals	Sections of Village Code such as prohibition of dogs in designated parks and prohibition of other animals in Village area should be reviewed.
58	Bicycles	V		Nothing Comparable Identified	Consider incorporating components of Village Code for Highland Falls.
62	Billposting	V		Nothing Comparable Identified	Consider incorporating components of Village Code for Highland Falls.
65	Bingo	T	118	Games of Chance	Town Code to be utilized.
70	Building Construction	R	82	Building Construction & Fire Prevention	See Land Use Section of this Study.
74	Building, Numbering Of	T	84	Building, Numbering Of	Town Code to be utilized.
76	Buildings, Unsafe	R	88	Buildings, Unsafe	See Land Use Section of this Study.
80	Curfew	R		Nothing Comparable	Review policy.
85	Excavations	T	105	Excavations	Town Code to be utilized.
89	Explosions and Blasting	T	77, 106	Blasting/Explosives/ Blasting	Town Code to be utilized.
91	Fair Housing	V		Nothing Identified	Due to the population density and the number of rental units in the Village, Town may want to consider including a fair housing code.
93	Fees	M	109	Fees	Modify Town fees relative to include any new fees post dissolution

V. Local Laws, Rules and Regulations

97	Filling, Grading and Clearing	R	64, 101 & 114	Stormwater Mgt. Erosion Control and Flood Damage Prevention	There are provisions in the Village Code & not in Town Code, such as restrictions on tree clearing that may warrant review and consideration.
103	Fireworks	R	106	Explosives and Blasting	Review of Town and Village Codes recommended.
106	Fishing and Boating Permits	V		None	This code provides for permits for use at Village water supply.
108	Vehicles and Traffic	M	197 134	Vehicles & Traffic Parking	Town Code currently under review. Village Local Law and amendments recently made since publication of codes. Consider incorporating V&T Village codes specific for Village areas such as speed limits, one-way streets, U-turns, parking, etc. into Town V&T and Parking Codes.
111	Flood Damage Prevention	M	114	Flood Damage Prevention	Remove reference to the Joint Appeals Board and the Village of Highland Falls.
115	Games of Chance	T	118	Games of Chance	
122	Housing Standards	V or M	82	Building Construction & Fire Protection & Various	Village Code addresses health and safety housing standards related to multi-family, rental and mix occupancy properties. Consider incorporating codes into Town Codes.
126	Juke Boxes and Entertainment	V or M		None Identified	Village Code addresses issues related to densely populated communities. Consider incorporating into Town Codes.
128	Landlord Registry	V		None Identified	To assist in enforcement of building codes and for emergency response services related to multi-housing unit rentals and mixed-use properties, Town may want to consider maintenance of a registry.
130	License, Suspension	M		Various	Chapter 130 expands upon NYS Village Law §91. Town codes may need to be modified.
134	Littering	R	125	Littering	Generally two codes are similar; further review recommended.

V. Local Laws, Rules and Regulations

139	Mobile Homes/Mobile Home Parks	R	130	Mobile Homes	Codes should be reviewed to identify any requirements relative to Village that should be incorporated into Town code.
143	Noise	R	132	Noise Control	Village Code enumerates public noises prohibited. Modifications may be warranted given the population density in the Village.
146	Parks	R	135	Parks and Recreation	Review of special provisions prohibiting dogs in identified parks should be reviewed and modifications made as determined.
148	Parkland and Recreation Fees	R		None identified	Village Code requires any development housing units and the conversion of nonresidential buildings to dwelling units provide park space or pay a payment in lieu.
152	Peace and Good Order	R		None identified	Village Code addresses defacing/injuring property, loitering, vulgarity, spitting, noise which are similar to provisions of Town Code relative to peace and order in its parks. Recommend review of Village Code for potential inclusion of sections into Town Code.
155	Peddling and Soliciting	T	136	Peddling and Soliciting	
159	Plumbing	T			Plumbing standards comprise Article 9 of Subpart N of the New York State Uniform Fire Prevention and Building Construction Code. See Ch. 70, Building Construction.
163	Poles and Wires	R		None Identified	Review recommended.
170	Property Maintenance	T	141	Property Maintenance	
180	Sewers and Sewage Disposal	R	146	Sewers	A technical review is recommended. Modify to remove reference to Town outside Village of Highland Falls.
187	Snow and Ice Removal	R	167	Accumulation of Snow and Ice on Sidewalks Night-time Parking Restrictions	Village Code requires property owners to remove sidewalk snow/ ice on designated streets. Town Code requires removal of snow/ ice by property owner on all streets.

V. Local Laws, Rules and Regulations

			134-8		Town restricts nighttime on-street parking from 11/15-4/15. Village parking restrictions during snow storm only. A joint review is recommended.
194	Solid Waste	M	160	Solid Waste	A review of the Village Code is recommended and inclusion of elements of the Village Code may be beneficial.
199	Stormwater Mgt.	T	164	Stormwater Mgt.	Repeal Village Code.
201	Streets and Sidewalks	R	167 201	Streets & Sidewalks Signs	Village addresses safety issues for signs, awnings & projections, dedication of public streets and encroachments. Review of codes to determine additions to Town Code.
207	Subdivision of Land		173	Subdivision	See Land Use Section of this study.
212	Taxation	N/A	179	Taxation	Repeal Village Chapter 212.
217	Towing	M	186	Towing	Modify §12 Licensee list; calls for assistance Remove §17 Mutuality and Cooperation.
221	Trees	T	141	Trees	Codes are very similar. Village requires property owner action within 5 days and Town requires action within 10 days.
225	Vehicles, Abandoned and Junk	R	195	Vehicles, Abandoned	Village Code is more restrictive. Review is recommended. Remove “Town outside Village” in definitions.
235	Water	M	203	Water	Town Code needs to remove all references to the Village of Highland Falls, assume all provisions of the Village Code by reference are incorporated and assure Code reflects the change in policy and ownership.
240	Zoning	R	210	Zoning	See Land Use Codes Section of this Study.

VI. Village Assets

In accordance with GML Article 17-A §774(f) & (j), Village assets include but are not limited to real and personal property, the estimated current fair value thereof, and cash assets. This section details the Village assets, the estimated value and the preliminary concept plan for the disposition plan for the Village real and personal property and cash assets if the Village is dissolved. The preliminary concept lays out which properties may be considered for transfer to the Town for continued public benefit and those assets which can possibly be sold, liquidated and used to offset outstanding Village liabilities. The information was obtained from annual reports, insurance listings of vehicles, property listings from Town assessment roles and interviews with municipal officials. Should the electorate vote for dissolution, the mandated Dissolution Plan requires:

- A full accounting of the Village's entity's assets including real and personal property.
- A full accounting of the Village's liabilities and indebtedness, bonded or otherwise and the fair value of the debt and liabilities.
- The terms for the disposition of all existing assets, liabilities and indebtedness of the Village.

An in-depth review will be required at the time of the Dissolution Plan. Prior to the date of dissolution, an independent audit of the Village is recommended.

Fund Balance

At the time of the writing of this study, the Village had not completed its annual financial report ending May 31, 2021. The Village fund balance levels reported in its annual report to the New York State Office of the Comptroller for fiscal year ending 5/31/20 are presented in **Table 10: Village Fund Balance**.

Table 10: Village Fund Balance

Village of Highland Falls Fund Balance 5/31/20				
	General Fund	Water Fund	Sewer Fund	CD Fund
Restricted (Reserve for Repairs)	\$ 297,522	\$ 62,127	\$ 62,127	\$ -
Assigned (Appropriated Fund Balance)	\$ 579,545	\$ -	\$ -	\$ -
Assigned Unappropriated		\$ 823,623	\$872,041	\$ 63,568
Unassigned	\$ 964,020	\$ -	\$ -	\$ -
Total	\$ 1,841,087	\$ 885,750	\$934,168	\$ 63,568
<i>Source: Village of Highland Falls 2019/2020</i>				

The General Fund unassigned unappropriated fund balance was \$964,020 at the end of 2019/2020 and a planned use of \$579,545 of fund balance was appropriated in the 2020/2021 Budget. The Village Treasurer indicated that the Village used a small portion of appropriated fund balance in 2019/2020 and will likely use only a portion of the \$579,545 that was appropriated in the 2020/2021 budget (the actual amount used was not available at the time of this study). The Village also appropriated \$598,245 in fund balance in the Adopted 2021/2022 Budget. It is impossible at this time to know how much fund balance the Village will use (or generate) in fiscal years 2020/2021, 2021/2022, 2022/2023 or 2023/2024. For purposes of modeling

a potential scenario, this study assumed an available fund balance at the time of dissolution in the amount of \$500,000 based on the historical use of fund balance and the current level of appropriated fund balance. (This is only a model for study purposes. The actual amount cannot be determined). The final balance at the time of dissolution will determine the amount that can be applied to offset liabilities. *Note:* This does not include the liquidation value of real and personal properties which are addressed in the following two sections. The Village allocation from the American Rescue Fund Act totals \$392,716, of which half has been received, and the other half is available in July of 2022. Depending on how the Village chooses to use these funds, some part of this allocation may positively impact fund balance.

Real Property

The properties owned by the Village of Highland Falls are depicted in **Table 11: Village Owned Properties**. The table outlines the property address, current use, Town determined full value and the preliminary plan on disposition of each asset. At this early stage, Village leadership's preliminary thinking is to sell Village Hall, the Senior Center and the Department of Public Works property. The sewer treatment and water treatment plants would be transferred to the Town for the benefit of the Village water and sewer system users. The parks and other open spaces would be transferred to the Town for continued use as parks and recreation space.

Table 11: Village Owned Properties

Village Of Highland Falls Village Owned Properties					
Property Address	S/B/L	Description	Class	Full Value*	Preliminary Disposition Plan
303 Main St	104-3-17.1	Village Hall	652	\$1,183,800	Sell Property
26 Havens Rd.	105-5-2	DPW Facilities	651	\$ 173,900	Sell Property
27 Havens Rd.	105-5-3	DPW Facilities	650	\$ 370,800	Sell Property
15 Drew Ave	103-16-26	Senior Center	534	\$ 246,700	Sell Property
US Hwy 9W	101-1-1	Water Reservoir	822	\$2,991,700	Transfer to Town for Water District
95 Rose Dr.	109-3-11.1	Sewer Plant	853	\$1,786,100	Transfer to Town for Sewer District
44 Webb Lane	104-6-8.1	Sewer Plant	853	\$ 4,300	Transfer to Town for Sewer District
Main St	103-15-5	Parking Lot	653	\$ 167,600	Transfer to Town for Parking
2 Center St.	103-21-2	Center Street Park	963	\$ 54,200	Transfer to Town for Parks
Main St and Mill St	104-5-11.2	Veteran's Park	331	\$ 127,200	Transfer to Town for Parks
Roe Park	105-2-15	Roe Park	963	\$ 94,800	Transfer to Town for Parks
31 Roe Ave	105-3-1	Roes Park	963	\$ 410,400	Transfer to Town for Parks
* Full Value calculated using 2020 Assessed Value and the Equalization Rate Source: 2020 Town Assessment Roles					

At this time, no appraisals of Village properties have been conducted. The estimate of property values used in the study was the full value which is calculated using the 2020 assessed values adjusted by the equalization rate. The full value of the three Village properties under consideration for sale totals

\$1,975,200. The full value of the Village assets under consideration for transfer to the Town total \$5,636,300. Note: the insurance replacement values of the properties are much higher but were not used. Should the electorate vote to dissolve, it is recommended that the Village have the properties under consideration for sale to be appraised so that more a more accurate representation of the property value can be provided which will facilitate better disposition planning for assets and liabilities. For any properties that are to be sold that have had grant support, the grant agreement terms should be reviewed to determine if there are any disposition conditions.

Personal Property

Like real property, personal property owned by the Village of Highland Falls may be sold to reduce Village debt through a transfer to another municipality or through public sale. The Village-owned personal property includes vehicles, large equipment, office equipment, furniture, tools, parts inventory and other items. Vehicles make up the primary items of value. **Appendix F: Village Owned Vehicles and Equipment** details the major vehicles and other equipment currently owned by the Village. Preliminary input from the Village leadership indicated that the fire trucks and equipment would be transferred to the Highland Falls Fire District for the continued benefit of the residents of Highland Falls, and the sewer and water plant equipment would be transferred to the Town to continue the provision of water and sewer services. The remaining inventory would then be sold. The proceeds of the sale would be used to offset Village liabilities. The sale value of the equipment is not known at this time. For purposes of this study, a value of approximately \$450,000 was applied to the attached listing of items and approximately 75% of the value of equipment recently purchased or in process of purchase was used. At the time of dissolution, any remaining Village personal property will become the property of the Town of Highlands.

Bank Accounts, Village Books and Records

As with most small local governments, the Village has multiple bank accounts used for specific purposes. Should the Village residents vote to dissolve, the Village will have to monitor its cash flow carefully. The timing of payment of obligations and liabilities and liquidation of assets will need to be closely coordinated in order that the Village has the necessary cash to pay its obligations and pay liabilities with liquidated assets.

Upon dissolution, all records, books and papers shall be deposited with the Town Clerk of the Town of Highlands and they shall become a part of the records of the Town. The Town will keep Village accounts open for a period of approximately three to six months to handle accounts receivable, accounts payable and to reconcile the expenses with the budgeted amounts and allow vendors to submit invoices for services rendered and not billed prior to dissolution and for claims processed but not received prior to Village dissolution. Upon dissolution, Town officials will need to be added as signatories to any bank accounts that the Village determines should remain open.

The Town will be responsible to provide for the preparation and submission of all Village Federal and New York State filings and report preparations. This includes all end of year employer reporting and the submission of the Village's 2021/2022 Annual Financial Report to the Office the New York State Comptroller. As part of this transition, the Town may want to consider a temporary hire or contract with the Village Treasurer to assist with these tasks. Upon completion of the 2021/2022 financial report, it is recommended that an audit be prepared for the Village to account for all financial assets and liabilities.

VII. Village Liabilities and Indebtedness

Outstanding Bond and Bond Anticipation Notes

Table 12: Village of Highland Falls Outstanding Bond and BAN Liabilities details the outstanding principal for each current bond issue and the amount of each current Bond Anticipation Note. The date of dissolution is set in the formal Dissolution Plan; however, for study purposes only, a dissolution date of 12/31/23 (to coincide with the Town fiscal year) was modeled to show the estimated outstanding balance of each of the issues as of 12/31/23. The Village budget currently includes the annual debt service for all of the issued bonds. This annual debt service and any outstanding BAN payments have been factored into the calculation of the annual Village legacy costs.

It is important to note that the Village had authorized issuance of a \$3.4M bond relative to improvements to the water distribution system; however, the bonds have not been issued because the Village is seeking grant funds and has other funds that may be used to reduce this amount. Should the Village vote to dissolve and also issue additional bonds, the outstanding principal and interest at the time of dissolution will be higher than presented in this study.

Table 12: Village of Highland Falls Outstanding Bond and BAN Liabilities

Village of Highland Falls					
Village Bond and BAN Liabilities					
	Maturity Date	Debt Outstanding 5/21/20	Est. Debt Outstanding 12/31/23	Funds Impacted	Proposed Disposition
2019 Refinancing	5/31/2035	\$2,140,000	\$1,705,000	General and Water	Asset Sale, Legacy Fund & Water Fund
2012 Refinancing	5/1/2035	\$1,460,000	\$970,000	General and Water	Asset Sale & Legacy fund
2016 Issue	3/2/2025	\$140,000	\$50,000	General Fund	Asset Sale
EFC - Sewer Pumps	10/15/2032	\$370,000	\$270,000	Sewer Fund	Sewer Fund
New Debt		\$0	Unknown ¹	Unknown	Unknown
Outstanding Debt Service		\$4,110,000	\$2,995,000		
BAN 2015		\$150,000	\$0	General	N/A
BAN 2019 - \$185,000 ²		\$185,000	\$46,250	General	Fund Balance
BAN Streets - \$400,000 ³		\$0	\$240,000	General	Fund Balance
BAN - Highway Equip- \$420,000 ⁴		\$0	\$252,000	General	Sale of Assets
Outstanding BANS		\$335,000	\$538,250		
1. A bond of \$3.4M was authorized for water infrastructure <u>but</u> at the time of this study had not been issued & grant funds are being sought to fund the project.					
2. The Village Treasurer indicated BAN will be paid down at \$46,250 per year.					
3. The Village Treasurer indicated BAN will be paid down at \$80K per year starting in 2022/2023.					
4. The Village Treasurer indicated BAN will be paid down at \$84K per year starting in 2022/2023.					
Note: If the Village is dissolved, all outstanding debt remaining at the date of dissolution, will be paid overtime by the Village Legacy District.					

Retiree Health Care Costs

Village employees that retire and meet established criteria are provided health care post retirement. Currently there are 20 retirees receiving post-retirement health benefits at an estimated annual cost of \$338,000. For retirees that are not yet Medicare eligible, the benefit is provided through the New York State Insurance Program (NYSHIP). Upon Medicare eligibility, Medicare becomes primary and the NYSHIP plan benefit is reduced taking the secondary position. For purposes of this study, it was assumed that there would be 2 additional retirees receiving a family benefit at the time of dissolution. The current value of this totals approximately \$397,000 annually and was used in the fiscal analysis.

The total long-term liability for retiree health care costs is not known as it would require an actuarial analysis specific to the retirees at the time of dissolution; however, it is a certainty that the total liability is greater than any remaining assets after the other Village liabilities are paid off. As such, this liability is recommended to be paid annually as a charge upon the taxable property within the limits of the Village through the Legacy District.

Other Liabilities

At the time of dissolution, the Village may have other liabilities. Village Officials indicated that there are currently no outstanding legal judgements or pending litigation that could materially impact the Village liabilities. As to be expected, there are pending tax certiorari cases; however, they are not of any materiality according to the Town Assessor.

Employees accrue vacation each year based on years of service. At the time of separation from the Village, the value of the accrued vacation balances is owed to the employee. In addition, the Village may have other outstanding liabilities such as unemployment expenses and vehicle lease payments. Estimates of these costs have been factored into the fiscal impact.

Disposition of Liabilities

Preliminary discussions with Village leadership suggest that the Village of Highland Falls would use any remaining fund balance and the proceeds of the sale of the Village Hall, the Department of Public Works properties, the Senior Center and the sale of all vehicles and equipment other than the Fire vehicles and equipment to offset any outstanding liabilities.

It is recommended that the Village and Town establish an escrow account that will be managed by the Town to hold the funds generated by the sale or disposition of Village assets both prior to and post dissolution that are still remaining at the time of disposition. It is recommended that the assets available upon dissolution be used in the first instance to pay off any outstanding accounts payable, one-time liabilities such as compensated absences, unemployment benefit, etc. In addition, it is recommended that it be used to fund the remaining payments of the 2016 issue which is scheduled for final payment in 2025 as well as any outstanding BAN payments at the time of dissolution. The remaining assets could then be used to offset the annual debt service and retiree health insurance liabilities which in turn will reduce the annual Village Legacy District cost. For purposes of this study only, the estimated value of the assets was spread over a 12-year period reflecting the estimated length of the remaining debt service. The Village will want to conduct thorough review of debt and other liabilities and will want to evaluate the optimal application of the assets against liabilities should the electorate vote “yes”.

Pursuant to Article 17-A, should the liabilities of Highland Falls, such as the retiree health and annual debt exceed the remaining fund balance and sales proceeds, the remaining liabilities shall be assumed by the Town and shall be a charge upon the taxable property within the limits of the Village of Highland Falls. In order to fund the long-term liabilities, a **Village Legacy District** would be established as a mechanism to tax the property owners in the Village to pay for the net Village liability costs. The cost will be assessed annually on property tax bills for all property taxpayers.

Article 17-A also states that the Town Board shall have all powers with respect to the debts, liabilities and obligations that the governing body of the dissolved entity possessed prior to its dissolution, including the power to issue town bonds to redeem bond anticipation notes issued by the dissolved entity.

Post Dissolution Conditions:

It is estimated that there will be liabilities; particularly debt service and retiree health insurance costs, that will exceed the liquidation value of the Village Assets. A Village legacy district will be established as a charge upon the Village property taxpayers as a mechanism to fund the payment of any outstanding debt. Any debt or liabilities not eliminated prior to dissolution could be paid off using any remaining Village fund balance or sale of assets prior to use of the Legacy District.

VII. Fiscal Impact of Dissolution

The fiscal impact of a dissolution involves both the one time transition and implementation costs of the dissolution that occur prior to and immediately following the dissolution and the long term fiscal impact on the residents and taxpayers of the Village of Highland Falls and the Town outside Village taxpayers.

Transition and Implementation Activities and Related Costs

Dissolving a Village government and ramping up a Town government to assume the services is a significant undertaking. There will be associated on-time costs associated with these transition and initial implementation activities. Preliminary estimates are anticipated to be in the range of \$225,000 to \$275,000 depending on what is finally determined to be needed and what can be accomplished in-house. Examples include, but are not limited to:

- Legal and consultant services to facilitate the transition and implementation phases of dissolution.
- Temporary fiscal services to close out Village fiscal books and prepare and submit all required Federal and New York State filings and reports.
- Independent financial audit(s).
- Appraisals of Village Hall, the Public Works Garage and the Senior Center.
- Costs associated with the sale of real estate and personal properties.
- Streamlining, organizing, digitizing and moving of Village records.
- Integration of Village codes, rules and regulations into the Town Code.
- Development of an updated Town Comprehensive Plan that includes the Village.
- Development of map, plan and report documents necessary to support the Town Board actions to create the Highland Falls Fire District, Water District, Sewer District and Street Lighting District.
- Start-up facility, equipment, software and hardware needs.

The Town and Village are eligible for Citizen's Re-organization Empowerment Grant (CREG) funds that can be used to support transition and implementation costs. It is unclear at this time as to whether the Town and Village are both eligible for a \$50,000 transition/implementation grant or whether they are only eligible for a single \$50,000 grant. The CREG grant funding has been appropriated in the New York State Budget; however, at the time of the writing of this study, the grant funds have not yet been made available.

The Town also has the option to use up to 30% of its annual CETC funds to support implementation costs. The funds could be used, for example, to purchase equipment or vehicles or update the Comprehensive Plan.

Current Property Tax Levies

The 2021/2022 Village Operating Budget totaled \$4,192,602 and had a property tax levy of \$2,867,600 as depicted in **Table 13: Adopted 2021/2022 Village of Highland Falls Budget Summary**.

Table 13: Adopted 2021/2022 Village of Highland Falls Budget Summary

Village of Highland Falls Adopted 2021/2022 Budget				
	Appropriations	Revenues	Appropriated Fund Balance	Property Tax Revenues
General Fund	\$5,410,705	\$1,636,500	\$598,245	\$3,175,960
Water Fund	\$905,500	\$905,500	\$0	\$0
Sewer Fund	\$1,101,489	\$1,101,489	\$0	\$0
Total	\$7,417,694	\$3,643,489	\$598,245	\$3,175,960
<i>Source: Village of Highland Falls Adopted 2021/2022 Budget</i>				

Table 14: Town of Highlands 2021 Adopted Budget Summary includes the appropriations, revenues and net tax levies for the Town General and Highway Funds, special districts and the Fort Montgomery Fire District.

Table 14: Town of Highlands 2021 Adopted Budget Summary

Town of Highlands Adopted 2021 Budget				
	Appropriations	Revenues	Appropriated Fund Balance	Property Tax Revenues
General Fund	\$3,193,171	\$684,671	\$140,000	\$2,368,500
Part Town Fund	\$957,009	\$730,200	\$40,000	\$186,809
Highway Town-wide Fund	\$211,167	-\$25,430	\$0	\$236,597
Highway TOV Fund	\$533,063	\$48,430	\$50,000	\$434,633
General & Highway Funds	\$4,894,410	\$1,437,871	\$230,000	\$3,226,539
Special Districts				
Fort Montgomery Sewer	\$298,993	\$298,993	\$0	\$0
Fort Montgomery Light	\$40,000	\$0	\$0	\$40,000
Ambulance District	\$321,839	\$175,000	\$50,000	\$96,839
Water District #1	\$183,302	\$183,302	\$0	\$0
Water District #2	\$423,727	\$423,727	\$0	\$0
Special Districts Subtotal	\$1,267,861	\$1,081,022	\$50,000	\$136,839
Fort Montgomery Fire District	\$442,120	\$0	\$0	\$442,120
Grand Total	\$6,604,391	\$2,518,893	\$280,000	\$3,805,498
<i>Source: Town of Highlands Adopted 2021 Budget</i>				

Post Dissolution Fiscal Impact Methodology

The study modeled a post dissolution Town budget, property tax levy and tax rates. The study used the 2021/2022 Village Budget and the 2021 Town Budget as the base of the analysis. The figures presented in this model are **projections only for one of many scenarios**. The estimates are based upon the service cost assumptions outlined in this study. The information in this section is a representation of the data available at the time of the development of this study. The critical factors influencing the fiscal analysis include:

- The amount of increase in the Town-wide tax levy resulting from the shift of Village costs to the Town-wide budget and tax base.

- The level of tax levy shifted from the Village to the Town-created Village Fire, Legacy Costs, and Streetlight Districts. (The Village Water and Sewer Districts do not include a property tax levy.)
- The level of Town-outside-Village levy shifted to the Town-wide levy and town-wide tax base.
- The amount of the Citizen Empowerment Tax Credit (CETC) applied to offset the tax levy.

Calculation of the Citizen Empowerment Tax Credit (CETC)

The **Citizen Empowerment Tax Credit (CETC)** is an annual incentive offered to municipalities that reorganize under Article 17-A of the General Municipal Law. The CETC is equivalent to fifteen percent (15%) of the combined property tax levies of the Town and Village or \$1,000,000, whichever is less. It is important to note that the calculation does not include special district levies. The CETC is subject to the limits of annual New York State appropriations; and, as such it is important to understand the tax impact of the dissolution with and without the CETC in order to evaluate the full range of possible fiscal impacts. In New York State fiscal year 2020/2021, the eligible municipalities for the CETC have received to date 95% of their full CETC award due to the State's fiscal crisis. As depicted in **Table 15: Citizens Empowerment Tax Credit**, 100 % of the tax credit would be an annual payment of \$960,375. By law, a minimum of 70% (\$672,262) of the CETC must be applied as a reduction to the Town tax levy. The remaining 30% (\$288,112) may be used for a variety of other costs such as capital improvements or implementation costs.

Table 15: Citizens Empowerment Tax Credit

Village of Highland Falls and the Town of Highlands		
Estimated Citizens Empowerment Tax Credit		
Maximum CETC for Tax Reduction	100%	\$960,375
Minimum CETC for Tax Reduction	70%	\$672,262
Maximum CETC for Capital Projects	30%	\$288,112
<i>*CETC is contingent upon annual New York State appropriations and is not a guarantee.</i>		
<i>Calculations based on 2021/2022 Village Levy and 2021 Town Tax Levy. The final CETC is based on the municipal budgets in the year prior to dissolution.</i>		

Post Dissolution Town Costs and Projected Cost Savings

The first step in calculating the impact to the taxpayer is to develop a fiscal model for possible post-dissolution conditions that includes both the anticipated increases in revenues and costs to the Town. The actual change in Town property tax levies will reflect the policies of the Town Board. This is only a fiscal model and was based on the post dissolution condition assumptions outlined in this Study of Dissolution. A summary of the assumptions in new Town costs and revenues include the following:

- 5 full time Public Works field staff and one mechanic plus a new foreman position and a part time clerk to relieve the Highway Administrative Assistant to dedicate full time to the Highway Department.
- 1 position in the Town Clerk's Office.
- 8 full time equivalent additional part time police officers (at 20 hours/week, this is 16 part-time officers) and the conversion of a part-time clerk to a full time clerk for the Town Police Department. In addition

the model includes a part time crossing guard and a part time parking enforcement officer. The model also assumes a salary differential to provide supervision on the second and third shifts.

- 2 positions to support the Comptroller's Office to handle the expanded fiscal operations, management and long term planning, human resources and sewer and water billing.
- 4 positions for the Highland Falls Sewer District. (Same as in the Village.)
- 2 positions for the Highland Falls Water District. (Same as in the Village)
- Adjusted position salaries to Town salary and employee benefit schedules.
- The projected increase in equipment, materials, supplies and contract services related to the provision of expanded services; particularly in the Town Highway Department and Police Department.
- Costs associated with the minimum space expansion needed to accommodate the expanded services. Potential long term needs were identified but were not addressed in the study.
- Estimated Village legacy district costs associated with long term liabilities such as debt service and retiree health costs, and other outstanding liabilities will be funded by an assessment on Village property taxpayers. The net estimated legacy cost is net of the application of the estimated value of assets including fund balance and liquidation value of the Village properties and equipment.
- An escrow account will be established through the liquidation of Village assets and a portion of those revenues will be used each year (until exhausted) to offset the Village Legacy District costs.
- The fiscal analysis assumed the creation of the following Village specific districts: Fire District, Legacy Cost District, Streetlight District, Sewer District and Water District.
- The majority of revenues received by the Village will become Town revenues. Exceptions include the Utility Gross Receipts tax that towns are not eligible to receive. The largest Village revenue other than real property taxes is the sales tax revenue. The amount of sales tax revenue received by the Village is based on a formula within the sales tax agreement between Orange County and the cities within the County. The agreement remains in place through February 28 of 2023. Based on the distribution formula detailed in the agreement, the Village revenues become Town revenues, as they are a subset of the Town of Highlands distribution. As with any agreement, the terms of any subsequent agreement are impossible to know at this time. Other revenues such as Consolidated Highway Improvement Program (CHIPS), mortgage tax, franchise fees and revenue sharing should transfer to the Town.

Table 16: Post Dissolution Possible Tax Levy Shift from Village summarizes the estimated shift in tax levy post dissolution based on the assumptions outlined in this study.

Table 16: Post Dissolution Possible Tax Levy Shift from Village

Estimated Post Dissolution Property Tax Levy Shift from Village					
	Total Levy Shift	To Town A and D Fund	To Fire District	To Legacy District	To Lighting District
Current Village Levy	\$ 3,175,960				
Levy Shift to Town	\$ 2,698,961	\$ 1,761,741	\$ 379,310	\$ 472,911	\$ 85,000
<i>Impact based on service models assumed in this study; illustrative only.</i>					

The increase in Town-wide levy as a result of the additional services needed for the Village is estimated in this model to be \$1,761,741 and the shift of Village levy to new Town-created Village taxing districts is

estimated to be \$937,221. The combination of the levy increase to the Town totals \$2,698,961 which is less than the 2021/2022 Village property tax levy of \$2,505,502 by \$497,999. The majority of the savings are related to the assumptions that local dispatch services are replaced with County dispatch, that the Town staffing model uses all part-time officers to provide the 24/7 coverage along with the corresponding reduction in employee benefits, and the economies of scale in central administration. The analysis took into consideration the use of liquidated Village assets to offset liabilities. It also assumed an estimated minimum increase in space and equipment costs necessary to provide for expanded Town operations. The Town and the Village have both identified the need for the replacement of certain current facilities and the limitations of space in the existing Town facilities. An evaluation of space and potential new facilities was beyond the scope of this study and an assumption of minimum needs was provided for in this analysis.

Projected Property Tax Impact

The property tax levy was spread to the various Town funds, necessary to model the potential impact on property tax rates. A summary of the pre dissolution Village and Town levies and rates and the post dissolution Town levies and rates is presented in **Appendix G: Fiscal Analysis**. The impact on the property taxpayers is summarized in **Table 17: Projected Tax Impact of Dissolution**.

Table 17: Projected Tax Impact of Dissolution.

Estimated Property Tax Rate Impact Village Property Taxpayer					
	Current	Model - Post Dissolution			
Village	Current Rate/\$1,000	No CETC Rate/\$1,000	70% CETC Rate/\$1,000	100% CETC Rate/\$1,000	Change in Rate
Village	\$10.51	\$0.00	\$0.00	\$0.00	
Village Legacy	\$0.00	\$1.60	\$1.60	\$1.60	
Highland Falls Fire District	\$0.00	\$1.28	\$1.28	\$1.28	
Village Lighting District	\$0.00	\$0.29	\$0.29	\$0.29	
Village Water	\$0.00	\$0.00	\$0.00	\$0.00	
Village Sewer	\$0.00	\$0.00	\$0.00	\$0.00	
Town General & Highway	\$5.04	\$9.64	\$8.34	\$7.79	
Town-wide Ambulance	\$0.18	\$0.18	\$0.18	\$0.18	
Total No CETC	\$15.73	\$12.99			-17.4%
Total 70% CETC	\$15.73		\$11.69		-25.7%
Total 100% CETC	\$15.73			\$11.14	-29.2%
Town Outside Village Property Taxpayer					
	Current	Model - Post Dissolution			
Town-outside Village	Current Rate/\$1,000	No CETC Rate/\$1,000	70% CETC Rate/\$1,000	100% CETC Rate/\$1,000	Change in Rate
Town General & Highway	\$5.04	\$9.64	\$8.34	\$7.79	
TOV General & Highway	\$2.81	\$0.00	\$0.00	\$0.00	
Town-wide Ambulance	\$0.18	\$0.18	\$0.18	\$0.18	
Fort Montgomery FD	\$1.96	\$1.96	\$1.96	\$1.96	
Fort Montgomery Lighting	\$0.18	\$0.18	\$0.18	\$0.18	
Total No CETC	\$10.17	\$11.97			17.7%
Total 70% CETC	\$10.17		\$10.67		4.9%
Total 100% CETC	\$10.17			\$10.11	-0.6%

Note: The analysis does not include the Town Water or Sewer Districts

In summary, the impact to the Village and the Town outside the Village is summarized below:

Assuming no application of the CETC, not including the initial costs, the recurring projected impact is as follows:

- ◆ Former Village property taxpayers would experience a property tax decrease of 17.4%
- ◆ Town outside Village property taxpayers would experience a property tax increase of 17.7%

Assuming application of 70% of the CETC, not including the initial costs, the recurring projected impact is as follows:

- ◆ Former Village property taxpayers would experience a property tax decrease of 25.7%%
- ◆ Town outside Village property taxpayers would experience a property tax increase of 4.9%

Assuming application of 100% of the CETC, not including the initial costs, the recurring projected impact is as follows:

- ◆ Former Village property taxpayers would experience a property tax decrease of 29.2%
- ◆ Town outside Village property taxpayers would experience a property tax decrease of 0.6%

APPENDICES

APPENDIX A
FREQUENTLY ASKED QUESTIONS
(FAQs)

**Village of Highland Falls
Study of Dissolution
Frequently Asked Questions
(As of 10/4/21)**

1. If you are not deciding on what happens to the employees prior to the dissolution process, how can they potentially be guaranteed their benefits? Don't you have to make that decision prior to the dissolution? Wouldn't that negatively impact the employees?

We do everything that we can to understand the potential impact on employees. However, if the citizens of the Village vote to dissolve the Village, the final decisions will not be made by the Village, they will be made by the Town. More research and coordination would be undertaken in a Final Dissolution Plan. Future employee needs, transfer, hiring procedures, etc. are generally discussed in an Interim Plan, but the finalization of the opportunities and potential job/benefit ramifications are further refined in the Final Dissolution Plan.

Unfortunately, at this juncture there is no guarantee of jobs, benefits, seniority, or impact.

This is a flaw in the State process. We hope to offer as much clarification as we can within the limited time available as prescribed by law. If this were a board-initiated process, the timeline would have been longer, but as a citizen-initiated process, the Village is bound by a tight State-mandated timeline.

2. The Fire Departments trucks, gear, and tools are owned by the Village. The building is owned by the members of the Fire Department. What happens to the Village Fire Department? Who is to provide the residents of the Village with fire protection?

This is a very good question and one that will be reviewed during this process. It is too early in the process to provide a direction or an answer outright.

Should the residents vote to dissolve, the Village and the Town have to first decide the method for providing fire protection to the residents of the former Village. This can either be through the creation of a fire district or a fire protection district, and then it has to be determined as to whom the Town will contract with to provide coverage.

However, generally speaking the Village has the option to sell and/or transfer the vehicles and equipment to the Fire Company (or auction/sell outright).

Please check back later in the process once the team delves further into fire protection and emergency services.

3. Will the Village be offering buyouts to employees that have 30+ years of service?

Should the Village residents vote to dissolve the Village, employee issues will be resolved in the Final Dissolution Plan. It is too early to discuss and/or resolve this issue at this stage of the process.

4. If the Village is dissolved, will the Village offer employees to retire with health insurance?

Should the Village residents vote to dissolve the Village, employee issues will be resolved in the Final Dissolution Plan. It is too early to discuss and/or resolve this issue at this stage of the process.

5. Is it guaranteed that all of the Village assets will be purchased by the Town? Can anyone purchase the assets?

Should the Village residents vote to dissolve the Village, the final disposition of assets will be discussed in detail in the Final Dissolution Plan. Should the Town wish to purchase buildings, equipment, or vehicles prior to dissolution, they can do so. Otherwise the Village can auction and/or sell all assets to cover outstanding debts. Any remaining assets become the property of the Town upon dissolution.

6. Who is paying for the debt? How will it be paid?

If Village residents vote to dissolve the Village, all debt incurred by the Village of Highland Falls will be paid by the residents and taxpayers of the former Village. The Town will create a “legacy district” and levy a tax annually to pay off the debt until the debt is extinguished.

7. Will the Village consider keeping any assets - Water, Sewer, Fire, etc.? How does that affect taxpayers?

Should the Village residents vote to dissolve the Village, there will no longer be a Village to hold assets. Water and Sewer assets would become the property of the Town. The Town will create a water and sewer district, and capital costs for debt as well as operations and maintenance (O&M) will be charged to users of the district.

The method of the provision of fire protection has to be determined through the process. The Village can transfer and/or sell property and equipment for fire protection either to the current fire company, fire district or fire protection district that is chosen to provide services.

8. Is the Town going to hire all Village employees at the same rate of pay they are currently at with current benefits (health insurance, sick and vacation time)?

It is too early to discuss and/or resolve this issue at this stage of the process, but employee issues will be discussed later in the Interim Dissolution Study. Please note that often the discussion is general in nature at this juncture, and is further developed in a Final Dissolution Plan should the Village residents vote to dissolve the Village. Ongoing discussions and negotiation between the Village and Town, with guidance from the Orange County Personnel and State Civil Service, would be required.

9. If I live in the Town will my taxes go up? If so, by how much based on current debt rate?

Please check back toward the end of the process to see the potential service delivery models and the estimated impact on tax rates. Please note that Town taxes will not be impacted by any debt that has already been incurred by the Village as it is the responsibility of current Village residents and property owners to pay off outstanding debts via a “legacy district” post dissolution.

10. If the vote passes to dissolve the Village, does that mean that any DPW overtime for plowing snow (since the vote is in November) would have to be cut down since the Village would begin a process of dissolving?

This is a long process. If the Village residents vote to dissolve, the Village Board will then have 180 days to accept/approve a Draft Dissolution Plan, hold a public hearing (minimum of 35 days notice), and have up to 60 days to amend and adopt the Final Dissolution Plan.

As the consultants preparing the Interim Dissolution Study, we have no control over the Village budget or service delivery model, however we do not envision any changes in the services through the planning stages or until the Village actually dissolves or the Town takes over services, if either comes to fruition.

11. Will there be an opportunity to speak with you about this possible dissolution?

We are currently in the initial stage of our research and will be holding our first zoom “Office Hours” on August 25th and September 8th. Please click [HERE](#) to sign up for a slot on either day. We look forward to meeting you and getting your input!

12. I have a Highland Falls, NY mailing address. What will become of my address if the Village is dissolved?

Your address does not change. The post office and zip code are federally designated and not based on the incorporation status of a municipality.

13. Why is our process being referred to as a "dissolution" and not a "consolidation"? I've given only a cursory look at the NYS processes, but it seems to me if what we are considering is, in fact, the latter, consent of the majority of the Town of Highlands will be required to implement the proposed changes. Are we not "consolidating"?

No – you are not consolidating. Article 17-A provides for a process to dissolve a local government or to consolidate two or more local governments. However, petitioners have to choose one or the other to be the subject of a petition under a citizen-initiated process. In this case, the petitioners chose to initiate the process to dissolve the Village of Highland Falls. As such, only Village residents can sign the petition, and only Village residents can vote in the referendum. Town residents have no vote in the referendum, and the plan does not require consent of a majority of the Town of Highlands to implement the proposed

changes. If citizens of the Village vote for dissolution in the referendum, the Town is required to provide services to the former Village, and may have to create special districts to do so.

In short – in a dissolution only the Village residents vote and only the Village Board adopts a Dissolution Plan. In a consolidation, both the Village and Town have separate petitions, both vote in separate referendums, and both boards adopt the same Consolidation Plan.

14. How did a proposal to consolidate the Village of Highland Falls Police Department with that of the Town of Highlands morph into a dissolution of the Village?

Issues that prompt a group of citizens to initiate this process vary from community to community. Unfortunately, we cannot answer this question as the reason behind the citizen-initiated petition is not part of the dissolution process under Article 17-A, nor part of the scope of the Interim Report. It is possible that a resident that signed the petition may be able to answer this.

15. I'm a soon-to-be first time homeowner in this Village. If I buy property before this possible vote would I be considered part of the legacy? Or would it make a difference if I buy property after the dissolution?

If residents of the Village vote to dissolve the Village, all Village property owners will be in the legacy district and responsible for paying down the outstanding debt, regardless of whether the property is purchased before or after the referendum and a potential dissolution of the Village.

16. Will absentee ballots be an option for voting in the referendum?

Yes, you can vote in the referendum by absentee ballot. Please visit or call the Village Clerk for an application.

17. How much is the outstanding debt that would have to be paid by the legacy district? When is it due? Is any of it associated with assets that might be sold or transferred so that the debt would follow the asset and not be paid by the legacy district? We residents should be provided with details about this issue. For example, I don't know if this is a \$1,000/yr issue or a \$10,000/yr issue, nor do I know the end date for the payment.

We are currently developing a review of the assets and outstanding liabilities for inclusion in the Dissolution Interim Report. In general, prior to a dissolution, the Village has the ability to liquidate its assets via a sale or auction with all proceeds going to pay off the existing and/or future debt. The legacy district will be charged until all debts are paid.

18. When will the numbers be provided to let us know whether a dissolution would lead to tax savings or not?

The draft report, which will include that analysis, should be available in early October.

19. The village of Highland Falls supplies water to portions of Fort Montgomery. Residents there pay a higher rate than village residents do. If dissolution occurs, will that lower water rates for Ft. Montgomery residents?

Currently the Village oversees and administers the water services and budgets for a system that the Village rate payers purchased (and is paying the debt on). Town users are charged an adjusted rate as outside users. If the Village were to dissolve, the Town of Highland would oversee all water districts and would set the rates for users. They could continue as is, adjust the rates, or combine the districts. Should the Village vote to dissolve, this would be an issue for the Final Dissolution Plan and may or may not be resolved prior to dissolution.

20. If the Village is dissolved, what happens to the Village police? Will they be hired by the Town as full-time police officers like they are now in the Village?

Please note that the Interim Dissolution Plan has not been finalized yet. If the Village is dissolved, the Village Police Department would cease to exist. Based on the public discussions and comments on the provision of police, it appears that the Town would be providing 24/7 coverage with experienced, certified and credentialed part-time police officers. If the Village is dissolved, there would not be any full-time officers employed, and as such, all current Village Police Officers would not have an opportunity for fulltime work in the Town of Highlands Police Department. They would, however, be eligible to be part-time officers and would be placed on a preferred list for upcoming opportunities in other Orange County police agencies. They would not be guaranteed that same position or salary if one is not available.

21. If the Village is dissolved, will the Town be required to hire the Village employees? How long will they keep their jobs at the Village?

The Interim, and if necessary the Final, Dissolution Plan will identify the number of employees that the Town would need to provide services to the future Hamlet of Highland Falls. However, if the Village is dissolved, there is no guarantee that Village employees will be offered similar or equal positions in the Town post-dissolution. The Town will follow its personnel guidelines in the filling of those positions. At this time there is no guarantee of equal pay, equal seniority, or equal benefits to the positions that they have today.

Please refer to the Interim Report when released to gain an understanding as to the preliminary findings as they relate to the number of positions needed by the Town to provide the current services. Keep in mind that the numbers that will be provided are based on the consultant team research and are subject to change at any time by the Town of Highlands post dissolution.

The final determination of what happens to Village employees will not occur until after the date of dissolution.

22. If the Village is dissolved on November 8th, what happens to the Village employees? How long will they keep their jobs at the Village?

Should the residents vote to dissolve the Village on November 8, 2021, the Village will be required to develop a Final Dissolution Plan and select a date for dissolution. All Village employees will have positions in the Village through that date unless they leave earlier.

The Interim, and if necessary the Final, Dissolution Plan will identify the number of employees that the Town would need to provide services to the future Hamlet of Highland Falls. However, there is no guarantee that Village employees will be offered similar or equal positions in the Town post-dissolution. The Town will follow its personnel guidelines in the filling of those positions and at this time there is no guarantee of equal pay, equal seniority or equal benefits to the positions that they have today.

Please refer to the Interim Report when released to gain an understanding as to the preliminary findings as they relate to the number of positions needed by the Town to provide the current services. Keep in mind that the numbers that will be provided are based on the consultant team research and are subject to change at any time by the Town of Highlands post dissolution.

The final determination of what happens to Village employees will not occur until after the date of dissolution.

23. I read an opinion from the former Mayor of the Village saying that the vote on November 8th is for consolidation with the Town. Is this true? If not, what is the difference between consolidation with the Town and dissolution of the Village?

As discussed at the public meeting, the petition was for Village dissolution not a Village-Town consolidation. While the process is almost identical, in a dissolution only registered village voters can vote in the referendum. Town residents have no vote. If residents of the Village vote for dissolution, the Town government will be required to take over all services without a vote in the election. Please note however that should the vote be in the affirmative, a Final Dissolution Plan will be required to be developed and a dissolution date will have to be selected. It is not an immediate dissolution as of the November 8th date.

24. Will there be a plan to go forward if the voters approve the dissolution of the Village on November 8th? If there is a plan does the Town have to follow it?

The answer to the first question is yes. Should the voter's approve dissolution on Nov 8th, the Village will be required to develop and adopt a Final Plan of Dissolution per Article 17-A of the NYS General Municipal Law. The Plan must be approved within 180 days, provided to the public and the village must hold a public hearing. They then have to adopt the plan and the plan is subject to permissive referendum. If there is not petition submitted within 45 days, then the plan is set into motion. If there is, then there will be a second vote on dissolution. Please refer to the timeline example at [HERE](#).

The answer to the second question is no. The Town is not required to participate, adopt or follow the Dissolution Plan.

25. If the Village voters dissolve the Village on November 8th, will the Village employees including the police be guaranteed a job with the Town? If not, is there a way to prevent them from all just quitting or immediately looking for a job while the 'final dissolution plan' is being developed?

No one is guaranteed a job. Often we see that due to the uncertainty, employees are looking for another job and services are impacted.. As such we recommend adopting an Intermunicipal Agreement with the Town or a neighboring community to provide the services in the interim for a “fee for service” prior to dissolution. For example, in the case of the Village of South Nyack, it was recommended that the Village and Town agree to an earlier transfer to allow for police and DPW coverage and for the Village to sell equipment and property to offset debt.

The consultant team is preparing an analysis to determine the number of employees the Town would need to hire to provide the same or similar services to the Village. In short – the statement is not 100 percent accurate as 1) at the time of the writing of this response, it appears from public meetings and interviews that the Town may not have positions for fulltime police officers or choose to provide localized emergency dispatch; and 2) While many of the current staff may have the opportunity for employment within the Town, unfortunately the process does not guarantee any current staff members a position in the Town. Please note that this is a Village plan and the Town does not have approval authority. In addition should the voters choose to dissolve the village and the Village adopt a Final Dissolution Plan per Article 17-A, the plan cannot bind a future government and as such, the Town does not have to agree to hire staff per the plan.

Finally, the Town has the option to hire many of the current staff, but this cannot be guaranteed. The Town must follow its own personnel and human resource protocols (background checks, job specific requirements, etc.).

26. If you are getting false information, does that factor into your decision?

Please note that we do not make a decision as to dissolve or not dissolve – that is up to the voters. Our report will be based on research, interviews, and like all reports, baseline data. The Village and Town financials are located in municipally adopted budgets and are used to form the basis of the fiscal analysis.

27. The Village owns the senior center, owned by the village and bought with a County grant with stipulations. If the Village dissolves what happens to it?

Generally speaking, there are two options: 1) if the Village still owns the property at the time of the dissolution, then it ownership switches to the Town (paperwork, new deeds, new loan papers etc), 2) the Village may be able to sell the property – although the grant stipulations may preclude that or require a repayment. Should the Village vote to dissolve, this will require more research as to the stipulations surrounding property disposition.

28. If the Village dissolves, what happens to the property the Village owns?

Should the Village residents choose to dissolve, as part of the required Final Dissolution Plan, the Village will create a plan for the disposition of its assets (including vehicles, equipment, buildings and

properties). The Village can sell any or all of its assets prior to the dissolution and use the funds to pay off outstanding debts.

If the Village dissolves, any and all assets become the property of the Town.

29. Will the former village residents receive up to 70% of the Citizens Empowerment Tax Credit (CETC)?

No, the Town will receive up to \$1,000,000 (15% of the joint tax levy in the fiscal year prior to dissolution). This is to be used to offset or reduce the Tax levy town-wide. It is not dedicated solely to the former village, and is not used to lower and costs in the legacy district. A minimum of 70% must be used for tax relief – the remaining 30% can be used for other costs or budgeted items. Please note that the consultants have to figure out the tax impact with and without the CETC as it is not guaranteed and must be placed into the New York State budget every year. During COVID, the credit was reduced by 20%. Eligible municipalities did get another 15%, but have not yet received the final 5%.

30. This question has been removed due to potentially inaccurate statements in the question.

This question and answer have been removed due to potential inaccuracies in the question.

31. Who pays for the continuing retirement benefits of the Village employees if the Village is dissolved?

If the Village is dissolved, all properties within the Village will become part of a legacy district. As such, all property owners (and renters through their rent) will be assessed a fee to cover the continuing retirement benefits until they are extinguished. The Town will be in charge of administration of the retiree health benefits program, and will oversee the repayment of the outstanding debts. However, it is the responsibility of the former Village property owners to pay the debts.

32. Will the Interim Study be shared with the public? And when will that be ready?

The interim report will be available in early October and we will be having a public meeting as well.

33. As a village resident, my taxes have paid for all of the infrastructure improvements to our water and sewer plants. If the village is dissolved, does the Town get the water and sewer plants that I paid for? Who pays off the debt?

Yes – if the Village dissolves, then the Town gets all of the assets that Village residents have paid for (except for those that the Village sells prior to the date of dissolution). All Village debt that remains outstanding at the time of dissolution would remain with the former Village residents and be levied by the Town to a legacy district. In the specific case of water and sewer, currently debt service is paid for through water and sewer funds of the Village and is therefore not levied as a property tax. Ultimately, this decision will rest with the Town Board.

34. If your study shows we save money by dissolving, then won't you be hired again with a contract to figure the whole thing out, that is, make a plan for the next step. What I'm getting at is.....If it would turn out that dissolving does not bring a savings to the village of Highland Falls are you also able to say that, even if you were to lose the next contract for a development plan? I want to know the level of integrity here.

Our firm has been hired to develop an Interim Dissolution Study and will assist the Village through the date of the vote. Additional services have not been contracted, and the Village is free to request follow up services from any firm they choose.

Our firm's relationship with municipalities is based on our impartial and unbiased work. We would not compromise the integrity of the firm as a whole or any of the team members.

35. Are you going to present the pluses and minuses of dissolution in your October draft plan and are you going to show whether we save or lose money in dissolution?

We will provide an Interim Dissolution Study that will provide information from which the residents will decide the "pro's and con's" of dissolution. As mentioned at our initial meeting, it is not for the consulting team to determine that for the citizens of the Village.

36. If the Village is dissolved, what are the options that the Village has with the HFFD? And options if any the Department has? Village owns trucks and equipment.

There are a number of options that will be provided in the Interim Dissolution Plan related to fire protection. In short, the Town is required to provide for fire protection, however that can be in the form of a fire protection district or a fire district. In both cases, the Town or district has the option to contract with the current fire company or another. As far as the trucks and equipment, the Village can transfer ownership to the existing fire company or a district, or sell them outright to pay down village debt.

37. Can you summarize the process of creating a fire district or a fire protection district should the Town decide to retain the HF Volunteer Fire Department?

The Town would follow Article 11 of NYS Town Law for the creation of either a fire district or fire protection district. Please refer to the PDF found [HERE](#) for more information on the difference between a Fire District (Board of Commissioners and separate budget) and a Fire Protection District (Town District controlled by the Town Board).

Per the Office of the State Comptroller:

FIRE DISTRICTS

Fire districts are separate political subdivisions established for the purpose of providing fire protection and responding to certain other types of emergencies in an area of a town.⁸ As in the case of a city or village, a fire district usually has its own fire department and the members of the fire department are

organized into one or more fire companies. However, it may contract with a city, village, fire district or an incorporated fire company headquartered outside the district for fire protection services.

A fire district may also provide coverage outside of the fire district pursuant to contract or a call for assistance. As of December 2015, there were 886 fire districts in New York State. Typically, fire districts are created by the town board, which appoints the first temporary board of fire commissioners and first fire district treasurer. After that, the board (and often the treasurer) is elected by voters in the district. Generally, a fire district can levy taxes and incur debt without approval from any other governmental entity.

It is responsible for adopting an annual budget – subject to certain expenditure limitations – after a public hearing. Once approved, the district's budget is filed with the town or towns in which the fire district is located; the town board cannot change a fire district budget. As a rule, the town must attach the fire district budget to its own budget and submit them both to the county. The county then levies the fire district tax, and the tax is collected by the town and turned over to the fire district. Fire districts are subject to the State's property tax cap legislation, which requires local governments to limit their annual increase on property taxes to the lower of 2 percent or the rate of inflation. Additionally, they are required to file annual financial reports with, and are subject to the audit authority of, OSC.

FIRE PROTECTION DISTRICTS

Instead of establishing a new fire district, a town may choose an area within its boundaries (generally outside of a village) in which to create a fire protection district. As with other types of town special districts (water, sewer, lighting), a fire protection district is an administrative area of the town, rather than a separate local government. In this case, the town acquires fire protection services through a contract either with a nearby city, village or fire district, or with an incorporated fire company that is not part of a municipal or fire district fire department.

Depending on the contract, the fire protection entity can provide this service using its own equipment, or the town can acquire its own firefighting apparatus and equipment for use in the fire protection district. The fire protection district's budget is part of the town's annual budget. The cost of these contracted services and any other fire protection district expenses is levied against the properties within the district. The district's tax levy is part of the town's tax levy for tax cap purposes.

38. "Based on the public discussions and comments on the provision of police, it appears that the Town would be providing 24/7 coverage with experienced, certified and credentialed part-time police officers. If the Village is dissolved, there would not be any full-time officers employed, and as such, all current Village Police Officers would not have an opportunity for fulltime work in the Town of Highlands Police Department. " How can this be stated as fact when the Town elections (including the Supervisor position) take place prior to the Referendum vote? Will the Laberge Group outline other options and their associated costs for police coverage in the Town should the Village dissolve, ie mixed force, downsizing by attrition, and the role the HF PBA will provide for its members after a Dissolution?"

The Town of Highlands is not required to follow or abide by anything laid out in the Interim (or if necessary, Final) Dissolution Plan. All findings, conclusions, and future governance options set forth in the Interim Plan, and the associated fiscal analysis are based on research and interviews conducted with Village and Town leadership and department heads.

Laberge Group will not outline additional options and costs for police coverage as that is not our scope or charge. The structure of the future police force has been detailed based on interviews and research with Town staff and Town leadership. Should the Village and Town wish to further research options and costs for police coverage. That would be a different analysis or study.

39. Will the final report include the following: 1. A ball-park figure on the monetary savings for Village residents. 2. The number of years it will take the residents to pay off the Village debt. 3. Any hidden costs that the Village residents will have to pay.

1. The Interim Report will illustrate any potential tax savings or increases.
2. The number of years to pay off debt will not be detailed. There will be a note of how many years are left on current bond obligations, however it is impossible to know what assets will be sold to lower the debt and consequently the number of years remaining. In addition, the legacy district will be paying for the retirement benefits of former employees for an indeterminant amount of time (until they are no longer necessary).
3. Hidden costs, by definition, are hidden and unknown. However, the Interim Report does include an estimate of costs associated with the dissolution of the village and the initial transition steps.

40. Did your company send a link via text message to highland falls residents asking for opinions on the upcoming dissolution vote?

No.

41. If the Village dissolves, how will taxpayers pay off the debt in the Village? Will it be a surcharge on Town/State taxes? Is that still considered a Village tax?

If the Village were to dissolve, the Town would create a special district along the boundaries of the former Village. This “legacy district” would be assessed a tax to cover outstanding debts. It would not be a Village tax, as upon dissolution, there would be no Village. It would be a special district tax levied to recover/pay off outstanding debts. Only properties in the former Village would pay the tax.

42. If the Village is dissolved, who controls the land use in the Village?

Upon dissolution, the Town would have the ability to alter, change, remove, amend, and control **all land use in the former Village.**

All local laws, including land use, are in effect up to 2 years or until the Town changes or adopts new laws. After 2 years any remaining laws effectively disappear.

Some towns have incorporated village zoning “as is” into their code, others have or will create a hybrid. One has removed zoning altogether.

43. I am hearing that if the Village is dissolved, the State of New York will give the Town money to lower taxes forever. Is that guaranteed?

The statute states that the CETC is in perpetuity. However, it has to be appropriated annually in the budget in the same fashion as school aid, CHIPS, and aid to municipalities.

If it isn't reappropriated, then the funds will not be there.

During COVID-19, the State reduced all aid by 20 percent, including the CETC. The State did move forward with a 15 percent reimbursement, but has not yet made the municipalities that receive the CETC whole.

44. If the Village is dissolved and the Town owns the water plant, can the Town sell water outside the Town?

If the Village were to dissolve, the Town would own the water plant. They can choose to sell water outside the town to outside users, or contract to provide water to other districts outside the Town (or expand to other districts inside the town). They also set the water rates, and as such, the Town rates can be lowered and the Village rates can be increased.

45. Is there state grant money to fund the reorganization effort? So we can get paid to go through the process and then get paid when it's over through tax credits?

There are grant funds in the NYS Budget allocated NYSDOS for the development of interim and final dissolution plans for communities (Both the monthly grants and the expedited assistance). However the NYS Division of Budget has not authorized the release of the funds, **so grant applications are not available.**

Should a community vote to dissolve, once the 45 day waiting period for a petition for a second referendum expires, the communities can apply for funds to assist with the transition and the implementation of the plan. However, like the planning grants, **the implementation grants are not available at this time.**

As mentioned previously, the Village/Town are eligible to receive up to 15% of their combined tax levy as a Tax Credit (it is actually enhanced aid to municipalities and the funds are wired on or around September 15). 70 percent has to be used to lower taxes by law, and the other 30 percent can be used for other budgetary items. At first those funds can be used to cover other early transition costs.

46. If the Village is dissolved and the Town owns the water plant along with Bog Meadow water, can the Town decide to extend water mains to open up development in the Town?

Once the town owns the plant and water assets, the Town can approve whatever extensions and development they want up to the capacity of the plant and the NYS permit.

47. What is the current total population of the Village, and what is the current total population of the Town? How will Village minority residents will be affected by the dissolution of the Village? Don't Village minority residents have a stronger voice in the Village than they would have in the Town? A few neighboring communities have experienced accelerated growth in a specific population demographic which votes as a block in elections—a practice which makes it very difficult or impossible for minorities in the community to have a voice, especially when that population demographic is large enough to be the voting majority. Will all Village residents still be able to have fair representation in local government, zoning board, and school board if the Village is dissolved?

The Village population is 3,841 and the Town outside the Village is 8,646 for a total Town wide population of 12,487. We realize that West Point population is included in the Town outside of the Village for the Census and voting purposes and that skews the numbers.

We do not have any research, nor will the Interim Plan discuss, specific issues affecting demographic cohorts in the Village and as such cannot speak to much of your question. In general, village residents have more of a voice in a more local government – in this case the Village of Highland Falls, than they would in a larger combined town. Right now a village resident has 1 voice in 3,841. After a dissolution, a former village residents “voice” in government would be reduced to 1 voice in 12,487.

As far as the zoning board, you are currently governed by a joint zoning board. If you vote to dissolve the village, the Final Dissolution Plan may recommend that the Town amend its local law to include specific provisions pertaining to the board make up for the planning board and zoning board.

As far as fair representation in local government, all Town Board members run Town-wide as you do not have a ward system.

Dissolution has no impact on the school board.

48. By dissolving the Village, will Village residents be forfeiting their rights to their current water system?

Upon dissolution, infrastructure ownership, management, and maintenance would shift from the Village to the Town. The Village would no longer own the assets. The Town would create a water and sewer district to levy fees to cover the principal and interest, operation and maintenance (O&M), and water usage fees.

49. I have a question about the total population numbers. We are unique in that those who live on WP can vote in our elections, but unless they own property outside of post they pay no taxes. I was a former Deputy Supervisor of the Town and my recollection is that there are around 5400 residents in a total area of 2.6 miles. I think the breakdown probably is around 3800 residents in the Village and the remainder are in the Fort. As a resident of Ft. Montgomery, I'd like to know what numbers are being used in your calculations? Including those that live on WP greatly skews the actual figures, and if there is going to be a vote, the numbers matter. Truthfully, I don't want my taxes to increase any more than they already are.

This is an interesting question, however it is important to note that 1) only village residents vote in the dissolution referendum; 2) our calculations on the impact of dissolution is based on budgets and assessed valuation.

According to the Census ACS 2015-2019 survey, the Village had a population of 3,841 and the Town outside the Village had 8,646 for a combined total of 12,487. We are currently looking for a number that does not include West Point, but that has no effect on the fiscal analysis for tax impact.

It is important to note that right now Village residents have one vote in 3,841 but in the case of dissolution, that vote would become 1 in 12,487.

50. The Town of Highlands has a total of 4,100 registered voters. 2,338 of those voters are Highland falls residents. You quote that “It is important to note that right now Village residents have one vote in 3,841 but in the case of dissolution, that vote would become 1 in 12,487.” That is a misleading number, isn’t it? West Point has mostly out-of-state residency status and do not vote in Town. They also do not own property here or pay taxes. Why insist on counting them in the equation?

The total number of residents as counted by the Census plays an integral role in the determination of State aid, sales tax distribution, population counts for congressional seats, and legislative districting. As such the total number of residents must be documented and counted.

We recognize that the vast majority of the personnel and students who reside at West Point do not vote in the Town elections. However it is important to note that personnel and students can choose to make West Point their legal voting residence. Per the Federal Voting Assistance Program, **your voting residence should be within the state listed on your Leave and Earnings Statement**, which defines your state for withholding state taxes. It appears nationally that our servicemen and women mostly vote via absentee ballot from their home of record, but we have not researched the actual numbers.

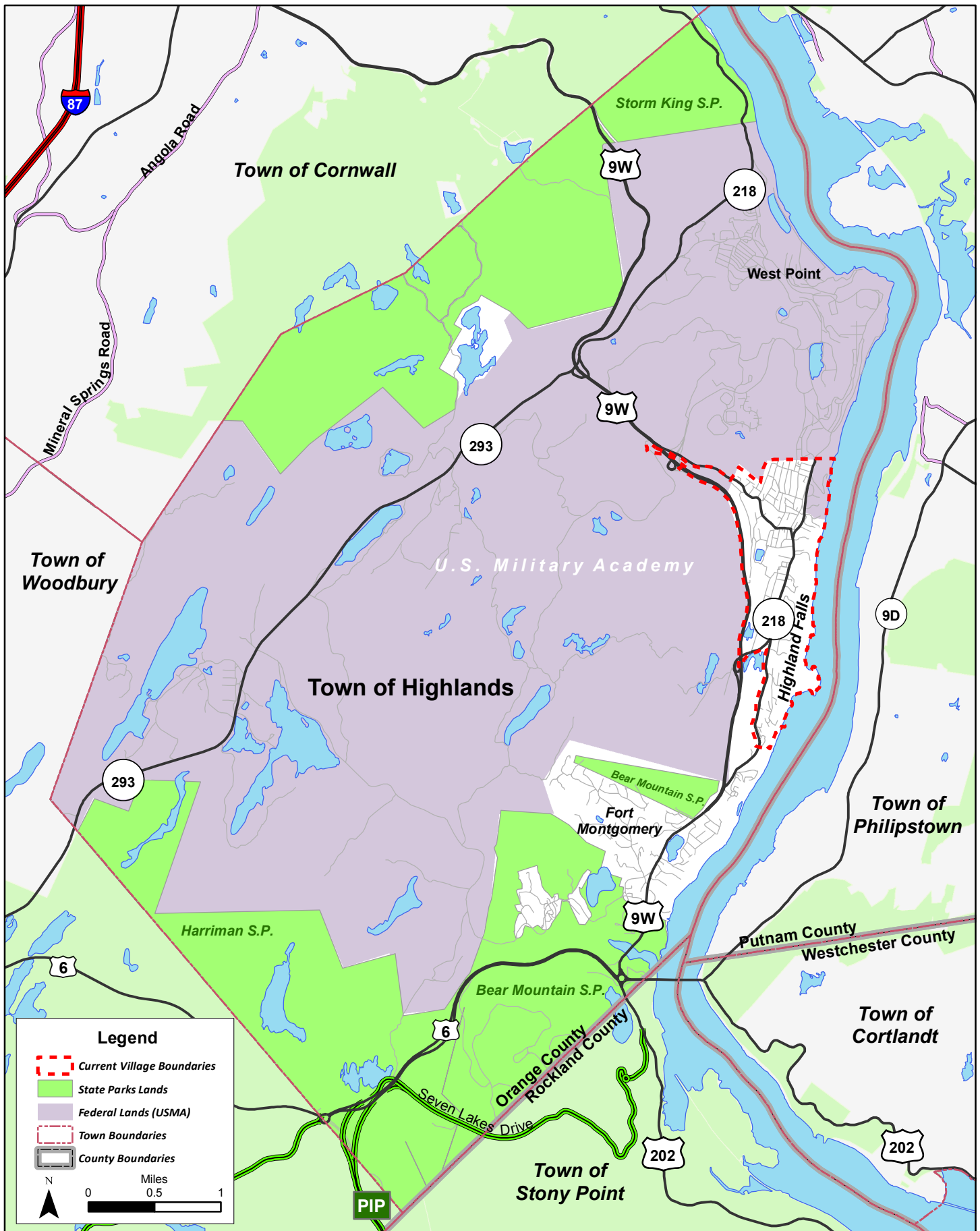
That being said, it would be more accurate to state that at this time there are approximately 4,100 registered voters, of which approximately 2,300 are residents of the Village of Highland Falls. As such, current Village voters have a 1:2,300 voice in their government and in the future they will have a 1:4,100 (not including any new registrants).

51. Why do you insist on a population of over 12k people for the town of highlands when the only people paying taxes are residents from Ft. Montgomery (approximately 1400 residents) and Highland falls (approximately 3800 residents)? This has an enormous impact on our taxes. Do you not want to report accurate numbers?

The population numbers are accurate as reported in the Census and have no impact on the effect of dissolution on taxes. The fiscal analysis is built on the current tax structure in place for the Village and the Town, and is not depicted on a per-person basis.

The total number of residents as counted by the Census plays an integral role in the determination of State aid, sales tax distribution, population counts for congressional seats and legislative districting. As such the total number of residents must be documented and counted.

APPENDIX B
TOWN OF HIGHLANDS AND
VILLAGE OF HIGHLAND FALLS
LOCATION MAP



Village of Highland Falls & Town of Highlands - Area Map Orange County, New York

APPENDIX C
VILLAGE OF HIGHLAND FALLS
STREET LISTING

New York State Department of Transportation

Local Roads Listing

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Municipality: Village of Highland Falls
Orange County

Geocode: 1229
NYSDOT Region: 8

Jurisdiction: Village

<u>DOT ID</u>	<u>State Route</u>	<u>County Road#</u>	<u>Road/ Street Name</u>	<u>Start of Section</u>	<u>End of Section</u>	<u>Beg MP</u>	<u>End MP</u>	<u>Length</u>	<u>DIV Hwy</u>	<u>No. of Lanes</u>	<u>One Way</u>	<u>Pvt Type</u>	<u>Pvt Width</u>	<u>Shldr Width</u>	<u>Med Type</u>	<u>Med Width</u>	<u>Func Class</u>	<u>NHS</u>
190425			KINGS RD	ROSE DR	DRURY LA	0.00	0.08	0.08		2		A	20	0	None		19	
190426			KLEITZ AVE	MOUNTAIN AVE	DREW AVE	0.00	0.29	0.29		2		A		0	None		19	
190427			KNOX RD	ONDAORA PKWAY	DEAD END	0.00	0.08	0.08		2		A	21	0	None		19	
190429			LAKE ST	COZZENS AVE	DREW AVE	0.00	0.19	0.19		2		A		0	None		19	
190430			LAUREL LA	VILLA PKWY	DEAD END	0.00	0.17	0.17		2		A		0	None		19	
190431			LIBERTY ST	COZZENS AVE	SCHNEIDER AVE	0.00	0.14	0.14		2		A		0	None		19	
190432			LOCUST ST	MOUNTAIN AVE	CHESTNUT ST	0.00	0.07	0.07		2		A		0	None		19	
190433			MAIN ST	MOUNTAIN AVE	WEBB LA	0.00	0.14	0.14		2		C		0	None		19	
190433			MAIN ST	WEBB LA	WEST POINT GATE	0.14	0.56	0.42		2		C		0	None		19	
190434			MAPLE AVE	FOSTORIA ST	HICKORY ST	0.00	0.04	0.04		3				0	None		19	
190435			MCCULLUM LA	SCHNEIDER AVE	DEAD END	0.00	0.05	0.05		2		A	14	0	None		19	
190436			MEARNS AVE	MOUNTAIN AVE		0.00	0.03	0.03		2		A	16	0	None		19	
190436			MEARNS AVE			0.03	0.43	0.40		2		A	30	0	None		19	
190436			MEARNS AVE		DEAD END	0.43	0.70	0.27		2		A	22	0	None		19	
190437			MULLER AVE	CHURCH ST	DEAD END	0.00	0.08	0.08		2		A		0	None		19	
190438			OAK AVE	BERRY HILL	DEAD END	0.00	0.20	0.20		2		A		0	None		19	
190439			ONDAORA PKWAY	NY 218	ONDAORA PKWY	0.00	0.45	0.45		2		A	22	0	None		19	
190440			ONEILL CT	TOBINS LA	DEAD END	0.00	0.02	0.02		2		A	15	0	None		19	
190441			PARRY AVE	MAIN ST	CHURCH ST	0.00	0.08	0.08		2	Y	A			None		19	
190428			PELLWOOD LAKE RD	NY 218		0.00	0.09	0.09		2		A	24	0	None		19	
190428			PELLWOOD LAKE RD		WALKER RD	0.09	0.15	0.06		2		A	36	0	None		19	
190442			PROSPECT ST	SCHNEIDER AVE	SWEEZY AVE	0.00	0.06	0.06		2		A	28	0	None		19	
190442			PROSPECT ST	SWEEZY AVE	COZZENS AVE	0.06	0.12	0.06		1	Y	A	16	0	None		19	
190443			REDOUBT ST	DREW AVE	DEAD END	0.00	0.09	0.09		2		A		0	None		19	
190444			REGINA RD	NY 218	DEAD END	0.00	0.14	0.14		2		A	20	0	None		19	
190445			REVOLUTIONARY R	ROSE DR	DEAD END	0.00	0.06	0.06		2		A	22	0	None		19	
190446			ROE AVE	WALNUT AVE	WALNUT AVE	0.00	0.47	0.47		2		A		0	None		19	
190447			ROSE DR	OLD STATE RD	DEAD END	0.00	0.41	0.41		2		A	22	0	None		19	
190448			SATTERLEE RD	NY 218	CEDAR LANE	0.00	0.12	0.12		2		A	23	0	None		19	
190449			SCHNEIDER AVE	MAIN ST	PROSPECT ST	0.00	0.20	0.20		2		A		0	None		19	
190449			SCHNEIDER AVE	PROSPECT ST	DEAD END	0.20	0.28	0.08		2		A		0	None		19	
190450			SCHOOL LANE	CENTER ST	DEAD END	0.00	0.02	0.02		1		A	10	0	None		19	
190451			SCHOOL ST	MOUNTAIN AVE	OAK AVE	0.00	0.06	0.06		2		A	21	0	None		19	
190452			SOUTH ST	COZZENS AVE	DREW AVE	0.00	0.15	0.15		2		A	26	0	None		19	
190452			SOUTH ST	DREW AVE	DEAD END	0.15	0.22	0.07		2		A	25	0	None		19	
190453			STATION RD	WEST POINT HWY		0.00	0.05	0.05		2		A	30	0	None		19	

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6/22/21

Geocode: 1229
NYSDOT Region: 8

State	County	Div	No. of	One	Pvt	Pvt	Shldr	Med	Med	Func								
DOT ID	Route	Road#	Road/ Street Name	Start of Section	End of Section	Beg MP	End MP	Length	Hwy	Lanes	Way	Type	Width	Width	Type	Width	Class	NHS
190453			STATION RD		DEAD END	0.05	0.33	0.28		2		A	18	0	None		19	
190454			SWEEZY AVE	DEAD END	PROSPECT ST	0.00	0.02	0.02		2		A	20	0	None		19	
190454			SWEEZY AVE	PROSPECT ST	WEST ST	0.02	0.09	0.07		2		A	32	0	None		19	
306210			SWEEZY AVE	CENTER ST	DEAD END	0.00	0.03	0.03		2		U	10	0	None		19	
190455			TOBINS LA	CENTER ST	CHURCH ST	0.00	0.06	0.06		2		A	14	0	None		19	
190455			TOBINS LA	CHURCH ST	MAIN ST	0.06	0.11	0.05		1	Y	A	14	0	None		19	
190456			VETERANS WAY	NY 218	WEST POINT HWY	0.00	0.04	0.04		2		A	24	0	None		19	
190457			VILLA PKWY	NY 218	ROE AVE	0.00	0.31	0.31		2		A	23	0	None		19	
190458			WALKER RD	NY 218	DEAD END	0.00	0.02	0.02		2		A	30	0	None		19	
190459			WALNUT AVE	NY 218	WYANDOTTE AVE	0.00	0.21	0.21		2		A		0	None		19	
190460			WEBB LA	WEST POINT HWY		0.00	0.08	0.08		2		A	19	0	None		19	
190460			WEBB LA		DEAD END	0.08	0.17	0.09		1		A	12	0	None		19	
306211			WEBB LA	MAIN ST	WEST POINT HWY	0.00	0.05	0.05		2	Y	A	10	0	None		19	
190461			WEST ST	MOUNTAIN AVE	DREW AVE	0.00	0.32	0.32		2		A		0	None		19	
190462			WEYANT TER	ROSE DR	DEAD END	0.00	0.08	0.08		2		A		0	None		19	
190463			WYANDOTTE AVE	MOUNTAIN AVE	ROE AVE	0.00	0.13	0.13		2	Y	A			None		19	
Centerline Miles Total:								10.41										
Lane-Miles Total:								20.57										

State	County						DIV	No. of	One	Pvt	Pvt	Shldr	Med	Med	Func			
<u>DOT ID</u>	<u>Route</u>	<u>Road#</u>	<u>Road/ Street Name</u>	<u>Start of Section</u>	<u>End of Section</u>	<u>Beg MP</u>	<u>End MP</u>	<u>Length</u>	<u>Hwy</u>	<u>Lanes</u>	<u>Way</u>	<u>Type</u>	<u>Width</u>	<u>Width</u>	<u>Type</u>	<u>Width</u>	<u>Class</u>	<u>NHS</u>
THERE ARE NO COUNTY ROADS IN THIS Village of Highland Falls																		

APPENDIX D
VILLAGE OF HIGHLAND FALLS
STREET LIGHT INVENTORY

Village of Highland Falls					
Inventory of Street Lights Illuminated by the Village*					
(Note: Fixtures Owned by the Utility)					
GRID X	GRID Y	FIXTURE DETAILS	STREET ADDRESS1	DIRECTION	DEVICE
60029	49839	4000 LUM 8FT 111 M 1 BERARD PL		NE	OH
60037	49856	4000 LUM 8FT 111 M 1 BERARD PL		NE	OH
60039	49844	4000 LUM 8FT 111 M 1 BERARD PL			OH
60060	49855	4000 LUM 8FT 111 M 1 BERARD PL		NE	OH
59951	49592	5800 LUM 8FT 131 S 7 CEDAR		NE	OH
59956	49608	7900 LUM 8FT 114 M 1 CEDAR		NE	OH
59964	49639	9500 LUM 8FT 134 S 1 CEDAR		NE	OH
59969	49653	4000 LUM 8FT 111 M 1 CEDAR		NE	OH
59977	49682	7900 LUM 8FT 114 M 1 CEDAR		NE	OH
59982	49702	4000 LUM 8FT 111 M 1 CEDAR		NE	OH
59992	49714	7900 LUM 8FT 114 M 1 CEDAR		NE	OH
59998	49724	4000 LUM 8FT 111 M 1 CEDAR		NE	OH
60010	49723	7900 LUM 8FT 114 M 1 CEDAR		NE	OH
60023	49720	4000 LUM 8FT 111 M 1 CEDAR		NE	OH
60020	49915	4000 LUM 8FT 111 M 1 CENTER		NE	OH
60025	49923	7900 LUM 8FT 114 M 1 CENTER		NE	OH
60030	49934	4000 LUM 8FT 111 M 1 CENTER		NE	OH
60034	49942	9500 LUM 8FT 134 S 1 CENTER		S	OH
60041	49957	4000 LUM 8FT 111 M 1 CENTER		N	OH
60045	49972	9500 LUM 8FT 134 S 1 CENTER		NW	OH
60046	49979	4000 LUM 8FT 111 M 1 CENTER		NE	OH
60049	49996	3900 LUM 8FT 194 L 3 CENTER		N	OH
60078	49991	4000 LUM 8FT 111 M 1 CHURCH ST		NE	OH
60084	50014	4000 LUM 8FT 111 M 1 CHURCH ST		NW	OH
60093	50045	4000 LUM 8FT 111 M 1 CHURCH ST		NE	OH
60095	50058	4000 LUM 8FT 111 M 1 CHURCH ST		NE	OH
60097	50105	4000 LUM 8FT 111 M 1 CHURCH ST		NE	OH
60097	50078	4000 LUM 8FT 111 M 1 CHURCH ST		NE	OH
60103	50140	4000 LUM 8FT 111 M 1 CHURCH ST		NE	OH
60041	49521	4000 LUM 8FT 111 M 1 CLINTON LANE		NE	OH
60046	49536	7900 LUM 8FT 114 M 1 CLINTON LANE		NE	OH
60048	49864	7900 LUM 8FT 114 M 1 COOKS LANE		NE	OH
60051	49885	4000 LUM 8FT 111 M 1 COOKS LANE		NE	OH
60011	50087	4000 LUM 8FT 111 M 1 COZZENS		NE	OH
60017	50073	5800 LUM 8FT 131 S 7 COZZENS		NE	OH
60023	50058	4000 LUM 8FT 111 M 1 COZZENS		NE	OH
60029	50041	27500 LUM 8FT 141 S COZZENS		NW	OH
60037	50042	7900 LUM 8FT 114 M 1 COZZENS		NE	OH
60047	50039	7900 LUM 8FT 114 M 1 COZZENS		NE	OH
60060	50035	7900 LUM 8FT 114 M 1 COZZENS		NE	OH

GRID X	GRID Y	FIXTURE DETAILS	STREET ADDRESS1	DIRECTION	DEVICE
60070	50031	7900 LUM 8FT 114 M 1 COZZENS		S	OH
60088	50025	4000 LUM 8FT 111 M 1 COZZENS		NE	OH
60101	50020	4000 LUM 8FT 111 M 1 COZZENS		NE	OH
59846	49370	22500 LUM 8FT 121 M CRYSTAL LAKE CROS			OH
59949	49433	46000 LUM 8FT 144 S CRYSTAL LAKE CROS			OH
59954	49426	22500 LUM 8FT 121 M CRYSTAL LAKE CROSS			OH
60037	50145	7900 LUM 8FT 114 M 1 DREW AVE		NE	OH
60059	50136	5800 LUM 8FT 131 S 7 DREW AVE		NE	OH
60069	50132	5800 LUM 8FT 131 S 7 DREW AVE		NE	OH
60078	50130	4000 LUM 8FT 111 M 1 DREW AVE		S	OH
60098	50118	4000 LUM 8FT 111 M 1 DREW AVE		NE	OH
60117	50111	5800 LUM 8FT 131 S 7 DREW AVE		NE	OH
60008	49275	4000 LUM 8FT 111 M 1 DRURY LANE		NE	OH
60012	49305	5800 LUM 8FT 131 S 7 DRURY LANE		S	OH
59823	50080	5000 LUM 8FT 196 L 5 EAGLE VALLEY RD		NE	OH
59838	50074	3900 LUM 8FT 194 L 3 EAGLE VALLEY RD		NE	OH
59850	50065	3900 LUM 8FT 194 L 3 EAGLE VALLEY RD		NE	OH
59868	50045	3900 LUM 8FT 194 L 3 EAGLE VALLEY RD		NE	OH
59904	50045	46000 LUM 8FT 144 S EDWARD ST		S	OH
59988	50107	7900 LUM 8FT 114 M 1 FIRST		NE	OH
60046	50058	4000 LUM 8FT 111 M 1 FORT PUTNAM		NE	OH
60047	50082	4000 LUM 8FT 111 M 1 FORT PUTNAM		NW	OH
60053	50108	4000 LUM 8FT 111 M 1 FORT PUTNAM		NE	OH
60063	50158	5800 LUM 8FT 131 S 7 FORT PUTNAM		NE	OH
60007	49839	4000 LUM 8FT 111 M 1 FOSTERIA ST		NE	OH
60012	49857	3900 LUM 8FT 194 L 3 FOSTERIA ST		NW	OH
60016	49874	4000 LUM 8FT 111 M 1 FOSTERIA ST		NE	OH
60015	49698	4000 LUM 8FT 111 M 1 GLEN		NW	OH
60111	49803	9500 LUM 8FT 134 S 1 HAVENS RD		NE	OH
59987	49844	4000 LUM 8FT 111 M 1 HICKORY ST		NE	OH
59992	49865	5800 LUM 8FT 131 S 7 HICKORY ST		NE	OH
59999	50053	4000 LUM 8FT 111 M 1 HIGH ST		S	OH
60007	50049	4000 LUM 8FT 111 M 1 HIGH ST		S	OH
59921	50068	16000 LUM 8FT 138 S HILLSIDE		NE	OH
59938	50056	16000 LUM 8FT 138 S HILLSIDE		NE	OH
60111	50159	4000 LUM 8FT 111 M 1 HOMESTEAD AVE		NE	OH
60133	50153	16000 LUM 8FT 138 S HOMESTEAD AVE		NE	OH
60069	49504	9500 LUM 8FT 134 S 1 HUDSON AVE			OH
60075	49533	4000 LUM 8FT 111 M 1 HUDSON AVE		NE	OH
59869	50100	4000 LUM 8FT 111 M 1 JELENS RD		NE	OH
59949	50050	4000 LUM 8FT 111 M 1 KLEITZ AVE		NE	OH
59962	50067	4000 LUM 8FT 111 M 1 KLEITZ AVE		NE	OH
59969	50086	3900 LUM 8FT 194 L 3 KLEITZ AVE		NE	OH

GRID X	GRID Y	FIXTURE DETAILS	STREET ADDRESS1	DIRECTION	DEVICE
59978	50110	4000 LUM 8FT 111 M 1	KLEITZ AVE	NE	OH
59982	50123	4000 LUM 8FT 111 M 1	KLEITZ AVE	NE	OH
59990	50145	4000 LUM 8FT 111 M 1	KLEITZ AVE	NW	OH
59997	50157	4000 LUM 8FT 111 M 1	KLEITZ AVE	NE	OH
60018	49551	4000 LUM 8FT 111 M 1	KNOX RD	NE	OH
60022	49564	4000 LUM 8FT 111 M 1	KNOX RD	NE	OH
60065	50055	9500 LUM 8FT 134 S 10	LAKE	NE	OH
60066	50119	4000 LUM 8FT 111 M 1	LAKE	NE	OH
60069	50078	4000 LUM 8FT 111 M 1	LAKE	NE	OH
60069	50100	4000 LUM 8FT 111 M 1	LAKE	NE	OH
59972	49575	7900 LUM 8FT 114 M 1	LAUREL LANE	NE	OH
59976	49589	7900 LUM 8FT 114 M 1	LAUREL LANE	NE	OH
59980	49605	7900 LUM 8FT 114 M 1	LAUREL LANE	NW	OH
59985	49624	12000 LUM 8FT 117 M	LAUREL LANE	NE	OH
59990	49639	7900 LUM 8FT 114 M 1	LAUREL LANE	NW	OH
59995	49656	12000 LUM 8FT 117 M	LAUREL LANE	NE	OH
60000	49678	7900 LUM 8FT 114 M 1	LAUREL LANE	NE	OH
60007	49707	4000 LUM 8FT 111 M 1	LAUREL LANE	NE	OH
60025	49991	5800 LUM 8FT 131 S 70	LIBERTY ST	NE	OH
60028	50005	4000 LUM 8FT 111 M 1	LIBERTY ST	NW	OH
60035	50029	7900 LUM 8FT 114 M 1	LIBERTY ST	NE	OH
59896	50076	9500 LUM 8FT 134 S 10	LOCUST	NE	OH
59910	50085	5800 LUM 8FT 131 S 70	LOCUST	NE	OH
59886	49405	27500 LUM 8FT 141 S 1	MAIN ST		OH
59886	49405	22500 LUM 4FT 120 M	MAIN ST	NW	OH
59894	49408	22500 LUM 8FT 121 M	MAIN ST		OH
59902	49409	7900 LUM 8FT 114 M 1	MAIN ST	NE	OH
59932	49161	4000 LUM 8FT 111 M 1	MAIN ST		OH
59936	49184	4000 LUM 8FT 111 M 1	MAIN ST		OH
59938	49206	4000 LUM 8FT 111 M 1	MAIN ST		OH
59944	49229	5800 LUM 8FT 131 S 70	MAIN ST		OH
59951	49253	4000 LUM 8FT 111 M 1	MAIN ST		OH
59957	49275	4000 LUM 8FT 111 M 1	MAIN ST		OH
59961	49360	4000 LUM 8FT 111 M 1	MAIN ST		OH
59965	49339	4000 LUM 8FT 111 M 1	MAIN ST		OH
59965	49296	4000 LUM 8FT 111 M 1	MAIN ST		OH
59969	49384	4000 LUM 8FT 111 M 1	MAIN ST		OH
59970	49318	46000 LUM 8FT 144 S 1	MAIN ST		OH
59979	49427	4000 LUM 8FT 111 M 1	MAIN ST		OH
59984	49460	5800 LUM 8FT 131 S 70	MAIN ST	NE	OH
59993	49475	22000 LUM 15FT 205 L	MAIN ST	NE	OH
60000	49538	22000 LUM 8FT 204 L 1	MAIN ST	NE	OH
60005	49564	22000 LUM 8FT 204 L 1	MAIN ST	NE	OH

GRID X	GRID Y	FIXTURE DETAILS	STREET ADDRESS1	DIRECTION	DEVICE
60011	49587	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60017	49610	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60026	49644	7900 LUM 8FT 114 M 1 MAIN ST		NE	OH
60033	49663	46000 LUM 8FT 144 S 4 MAIN ST		NE	OH
60038	49679	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60041	49691	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60045	49705	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60048	49719	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60052	49734	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60057	49747	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60064	49900	16000 LUM 15FT 139 S MAIN ST		NE	OH
60066	49889	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60066	49908	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60066	49772	3900 LUM 8FT 194 L 3 1/2 MAIN ST		NE	OH
60070	49785	7900 LUM 8FT 114 M 1 MAIN ST		NE	OH
60070	49876	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60071	49917	22000 LUM 8FT 204 L 2 MAIN ST		NW	OH
60072	49842	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60072	49795	46000 LUM 8FT 144 S 4 MAIN ST		S	OH
60072	49854	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60073	49807	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60073	49820	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60073	49832	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60075	49924	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60075	49795	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60078	49930	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60082	49936	16000 LUM 15FT 139 S MAIN ST		NE	OH
60087	49945	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60090	49952	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60094	49958	22000 LUM 8FT 204 L 2 MAIN ST		NW	OH
60096	49965	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60104	49976	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60105	49907	16000 LUM 8FT 138 S 1/2 MAIN ST		S	OH
60108	49985	22000 LUM 8FT 204 L 2 MAIN ST		NW	OH
60110	49994	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60112	50012	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60114	50022	22000 LUM 8FT 204 L 2 MAIN ST		N	OH
60117	50033	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60119	50041	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60122	50053	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60125	50064	22000 LUM 8FT 204 L 2 MAIN ST		NE	OH
60128	50074	22000 LUM 8FT 204 L 2 MAIN ST		NW	OH
60130	50083	16000 LUM 8FT 138 S 1/2 MAIN ST		NE	OH

GRID X	GRID Y	FIXTURE DETAILS	STREET ADDRESS1	DIRECTION	DEVICE
60133	50093	12000 LUM 8FT 200 L 1	MAIN ST	NE	OH
60137	50104	12000 LUM 8FT 200 L 1	MAIN ST	NE	OH
60141	50119	12000 LUM 8FT 200 L 1	MAIN ST	NE	OH
60143	50128	12000 LUM 8FT 200 L 1	MAIN ST	NE	OH
60147	50139	12000 LUM 8FT 200 L 1	MAIN ST	NE	OH
60151	50151	12000 LUM 8FT 200 L 1	MAIN ST	NE	OH
60156	50161	12000 LUM 8FT 200 L 1	MAIN ST	NW	OH
60048	49938	4000 LUM 8FT 111 M 1	MCCULLAM	NE	OH
60059	49951	4000 LUM 8FT 111 M 1	MCCULLAM	NE	OH
59865	50027	4000 LUM 8FT 111 M 1	MEARNS AVE	NE	OH
59873	50004	9500 LUM 8FT 134 S 10	MEARNS AVE	NE	OH
59885	49979	9500 LUM 8FT 134 S 10	MEARNS AVE	NE	OH
59897	49957	7900 LUM 8FT 114 M 1	MEARNS AVE	NE	OH
59903	49764	4000 LUM 8FT 111 M 1	MEARNS AVE	NE	OH
59906	49906	4000 LUM 8FT 111 M 1	MEARNS AVE	NE	OH
59907	49787	4000 LUM 8FT 111 M 1	MEARNS AVE	NE	OH
59907	49924	4000 LUM 8FT 111 M 1	MEARNS AVE	NW	OH
59908	49698	5000 LUM 8FT 196 L 50	MEARNS AVE	NE	OH
59908	49872	9500 LUM 8FT 134 S 10	MEARNS AVE	NE	OH
59909	49719	5800 LUM 8FT 131 S 70	MEARNS AVE	NE	OH
59911	49818	5800 LUM 8FT 131 S 70	MEARNS AVE	NE	OH
59912	49831	7900 LUM 8FT 114 M 1	MEARNS AVE	NW	OH
59912	49805	4000 LUM 8FT 111 M 1	MEARNS AVE	NE	OH
59631	50170	27500 LUM 4FT 140 S 1	MOUNTAIN AVE	N	OH
59637	50172	46000 LUM 4FT 143 S 1	MOUNTAIN AVE		OH
59637	50172	46000 LUM 4FT 143 S 1	MOUNTAIN AVE		OH
59649	50167	46000 LUM 4FT 143 S 1	MOUNTAIN AVE		OH
59834	50101	9500 LUM 8FT 134 S 10	MOUNTAIN AVE		OH
59861	50088	4000 LUM 8FT 111 M 1	MOUNTAIN AVE	NW	OH
59880	50069	7900 LUM 8FT 114 M 1	MOUNTAIN AVE	NW	OH
59888	50041	4000 LUM 8FT 111 M 1	MOUNTAIN AVE		OH
59889	50047	16000 LUM 15FT 139 S	MOUNTAIN AVE	NE	OH
59915	50025	7900 LUM 8FT 114 M 1	MOUNTAIN AVE	NW	OH
59931	50021	9500 LUM 8FT 134 S 10	MOUNTAIN AVE	NE	OH
59935	50026	7900 LUM 8FT 114 M 1	MOUNTAIN AVE	NE	OH
59941	50016	4000 LUM 8FT 111 M 1	MOUNTAIN AVE	NE	OH
59943	49995	7900 LUM 8FT 114 M 1	MOUNTAIN AVE	NE	OH
59946	49974	9500 LUM 8FT 134 S 10	MOUNTAIN AVE	NW	OH
59951	49952	4000 LUM 8FT 111 M 1	MOUNTAIN AVE	NE	OH
59957	49943	9500 LUM 8FT 134 S 10	MOUNTAIN AVE	NE	OH
59977	49933	16000 LUM 8FT 138 S 1	MOUNTAIN AVE	NE	OH
59994	49917	4000 LUM 8FT 111 M 1	MOUNTAIN AVE	NE	OH
60011	49904	46000 LUM 8FT 144 S 1	MOUNTAIN AVE	NE	OH

GRID X	GRID Y	FIXTURE DETAILS	STREET ADDRESS1	DIRECTION	DEVICE
60019	49896	4000 LUM 8FT 111 M 1	MOUNTAIN AVE	NE	OH
60033	49896	46000 LUM 4FT 143 S	MOUNTAIN AVE		OH
60034	49903	46000 LUM 8FT 144 S	MOUNTAIN AVE	NE	OH
60043	49903	5800 LUM 8FT 131 S 7	MOUNTAIN AVE	S	OH
60053	49902	46000 LUM 8FT 144 S	MOUNTAIN AVE	NE	OH
60045	50022	5800 LUM 8FT 131 S 7	MULLER	NE	OH
60061	50008	4000 LUM 8FT 111 M 1	MULLER	NW	OH
60117	50014	27500 LUM 8FT 141 S	MUNICIPAL PARKING	S	OH
60119	50023	27500 LUM 8FT 141 S	MUNICIPAL PARKING	N	OH
60120	49984	22500 LUM 15FT 122 M	MUNICIPAL PARKING		OH
60092	49975	4000 LUM 8FT 111 M 1	O NEIL	NE	OH
59918	49877	4000 LUM 8FT 111 M 1	OAK AVE	NE	OH
59919	49905	4000 LUM 8FT 111 M 1	OAK AVE	NE	OH
59921	49862	4000 LUM 8FT 111 M 1	OAK AVE	NE	OH
59924	49961	4000 LUM 8FT 111 M 1	OAK AVE	NE	OH
59926	49972	7900 LUM 8FT 114 M 1	OAK AVE	NE	OH
59928	49939	9500 LUM 8FT 134 S 1	OAK AVE	NE	OH
59931	49927	4000 LUM 8FT 111 M 1	OAK AVE	NE	OH
60026	49614	4000 LUM 15FT 112 M	ONDAORA PKWY		OH
60038	49576	4000 LUM 8FT 111 M 1	ONDAORA PKWY	NE	OH
60039	49601	4000 LUM 8FT 111 M 1	ONDAORA PKWY	NE	OH
60045	49632	4000 LUM 8FT 111 M 1	ONDAORA PKWY	NE	OH
60051	49555	4000 LUM 8FT 111 M 1	ONDAORA PKWY	NE	OH
60062	49614	3900 LUM 8FT 194 L 3	ONDAORA PKWY	NE	OH
60063	49547	3900 LUM 8FT 194 L 3	ONDAORA PKWY	NE	OH
60077	49609	7900 LUM 8FT 114 M 1	ONDAORA PKWY	NE	OH
60079	49552	9500 LUM 8FT 134 S 1	ONDAORA PKWY	NE	OH
60083	49572	9500 LUM 8FT 134 S 1	ONDAORA PKWY	NW	OH
60084	49591	4000 LUM 8FT 111 M 1	ONDAORA PKWY	NE	OH
60120	50131	4000 LUM 8FT 111 M 1	PARRY AVE	NW	OH
60131	50128	7900 LUM 8FT 114 M 1	PARRY AVE	N	OH
60042	49785	4000 LUM 8FT 111 M 1	PEACE DALE AVE	N	OH
59911	49427	4000 LUM 8FT 111 M 1	PELLWOOD LAKE RD	NE	OH
59919	49447	7900 LUM 8FT 114 M 1	PELLWOOD LAKE RD	NW	OH
59926	49466	5000 LUM 8FT 196 L 5	PELLWOOD LAKE RD	NE	OH
60089	49733	27500 LUM 4FT 140 S	PINE TER		OH
60010	50017	4000 LUM 8FT 111 M 1	PROSPECT ST	NE	OH
60018	50031	4000 LUM 8FT 111 M 1	PROSPECT ST	NE	OH
60024	50043	4000 LUM 8FT 111 M 1	PROSPECT ST	NE	OH
60107	50097	4000 LUM 8FT 111 M 1	Row Ln	NW	OH
60084	50153	4000 LUM 8FT 111 M 1	REDOUBT ST	NE	OH
60087	50166	4000 LUM 8FT 111 M 1	REDOUBT ST	NE	OH
60042	49672	22000 LUM 8FT 204 L 2	REGINA RD	NE	OH

GRID X	GRID Y	FIXTURE DETAILS	STREET ADDRESS1	DIRECTION	DEVICE
60070	49651	7900 LUM 8FT 114 M 1	REGINA RD	NE	OH
60078	49642	7900 LUM 8FT 114 M 1	REGINA RD	NE	OH
60080	49677	9500 LUM 8FT 134 S 10	REGINA RD	NE	OH
60085	49655	4000 LUM 8FT 111 M 1	REGINA RD	NE	OH
59993	49314	4000 LUM 8FT 111 M 1	REVOLUTIONARY RD	NE	OH
59995	49346	4000 LUM 8FT 111 M 1	REVOLUTIONARY RD	NE	OH
59917	49778	5800 LUM 8FT 131 S 70	ROE AVE	NE	OH
59921	49807	9500 LUM 8FT 134 S 10	ROE AVE	NE	OH
59925	49827	4000 LUM 8FT 111 M 1	ROE AVE	NE	OH
59926	49842	4000 LUM 8FT 111 M 1	ROE AVE	NW	OH
59942	49858	4000 LUM 8FT 111 M 1	ROE AVE	NE	OH
59960	49786	5800 LUM 8FT 131 S 70	ROE AVE	NE	OH
59965	49808	4000 LUM 8FT 111 M 1	ROE AVE	NE	OH
59971	49836	4000 LUM 8FT 111 M 1	ROE AVE	NE	OH
59961	49118	46000 LUM 4FT 143 S 1	ROSE RD		OH
59961	49118	46000 LUM 4FT 143 S 1	ROSE RD		OH
59984	49168	5800 LUM 8FT 131 S 70	ROSE RD	S	OH
59987	49198	16000 LUM 8FT 138 S 1	ROSE RD	NE	OH
59988	49268	4000 LUM 8FT 111 M 1	ROSE RD	NE	OH
59989	49227	4000 LUM 8FT 111 M 1	ROSE RD	NE	OH
59992	49290	7900 LUM 8FT 114 M 1	ROSE RD	NE	OH
59965	50014	4000 LUM 8FT 111 M 1	SCHNEIDER AVE	NE	OH
59975	50008	4000 LUM 8FT 111 M 1	SCHNEIDER AVE	NE	OH
59983	50003	22500 LUM 8FT 121 M	SCHNEIDER AVE	NE	OH
59992	49997	7900 LUM 8FT 114 M 1	SCHNEIDER AVE	NW	OH
59998	49990	4000 LUM 8FT 111 M 1	SCHNEIDER AVE	NE	OH
60010	49971	4000 LUM 8FT 111 M 1	SCHNEIDER AVE	NE	OH
60019	49967	4000 LUM 8FT 111 M 1	SCHNEIDER AVE	NE	OH
60023	49981	4000 LUM 8FT 111 M 1	SCHNEIDER AVE	N	OH
60031	49964	4000 LUM 8FT 111 M 1	SCHNEIDER AVE	NW	OH
60046	49965	22500 LUM 8FT 121 M	SCHNEIDER AVE	NE	OH
60048	49965	22500 LUM 8FT 121 M	SCHNEIDER AVE	NE	OH
60061	49965	12000 LUM 8FT 200 L 1	SCHNEIDER AVE	NE	OH
60073	49963	22500 LUM 8FT 121 M	SCHNEIDER AVE	NE	OH
60083	49960	46000 LUM 8FT 144 S 1	SCHNEIDER AVE	NE	OH
60020	50080	4000 LUM 8FT 111 M 1	SOUTH ST	NE	OH
60023	50093	5800 LUM 8FT 131 S 70	SOUTH ST	NE	OH
60026	50108	4000 LUM 8FT 111 M 1	SOUTH ST	NE	OH
60029	50123	4000 LUM 8FT 111 M 1	SOUTH ST	NE	OH
60031	50133	7900 LUM 8FT 114 M 1	SOUTH ST	NE	OH
60041	50164	9500 LUM 8FT 134 S 10	SOUTH ST	NE	OH
60153	50000	46000 LUM 15FT 145 S	STATION HILL RD		
60174	50067	4000 LUM 8FT 111 M 1	STATION HILL RD	NE	OH

GRID X	GRID Y	FIXTURE DETAILS	STREET ADDRESS1	DIRECTION	DEVICE
60188	50038	5800 LUM 8FT 131 S 71	STATION HILL RD	NE	OH
60193	50045	4000 LUM 8FT 111 M 1	STATION HILL RD	NW	OH
60202	50118	5800 LUM 8FT 131 S 71	STATION HILL RD	NE	OH
60000	49614	5800 LUM 8FT 131 S 71	SUTTERLEE RD	NE	OH
59994	50026	5800 LUM 8FT 131 S 71	SWEEZY AVE	NE	OH
60057	49983	4000 LUM 8FT 111 M 1	TOBINS	NE	OH
60074	49973	4000 LUM 8FT 111 M 1	TOBINS	NE	OH
60085	49966	4000 LUM 8FT 111 M 1	TOBINS	NE	OH
60078	49900	4000 LUM 8FT 111 M 1	VERTERANS WAY	S	OH
60081	49914	9500 LUM 8FT 134 S 10	VERTERANS WAY	NW	OH
60081	49914	9500 LUM 8FT 134 S 10	VERTERANS WAY		OH
60095	49926	9500 LUM 8FT 134 S 10	VERTERANS WAY		OH
60098	49933	46000 LUM 4FT 143 S 1	VERTERANS WAY		OH
60098	49933	46000 LUM 4FT 143 S 1	VERTERANS WAY		OH
59958	49749	4000 LUM 8FT 111 M 1	VILLA PARK	NE	OH
59964	49716	4000 LUM 8FT 111 M 1	VILLA PARK	NE	OH
59967	49731	7900 LUM 8FT 114 M 1	VILLA PARK	NE	OH
59919	49503	7900 LUM 8FT 114 M 1	WALKER AVE	NE	OH
59934	49487	7900 LUM 8FT 114 M 1	WALKER AVE	NE	OH
59944	49480	4000 LUM 8FT 111 M 1	WALKER AVE	NE	OH
59956	49466	9500 LUM 8FT 134 S 10	WALKER AVE	NE	OH
59967	49458	7900 LUM 8FT 114 M 1	WALKER AVE	NE	OH
59973	49453	12000 LUM 8FT 200 L 1	WALKER AVE	S	OH
59988	49827	7900 LUM 8FT 114 M 1	WALNUT ST	NE	OH
60003	49824	4000 LUM 8FT 111 M 1	WALNUT ST	NE	OH
60016	49828	7900 LUM 8FT 114 M 1	WALNUT ST	NE	OH
60027	49829	4000 LUM 8FT 111 M 1	WALNUT ST	NE	OH
60048	49829	5800 LUM 8FT 131 S 71	WALNUT ST	NE	OH
60108	49960	7900 LUM 8FT 114 M 1	WEBB LANE	NE	OH
60118	49959	22500 LUM 8FT 121 M	WEBB LANE	NE	OH
60131	49958	4000 LUM 8FT 111 M 1	WEBB LANE	NE	UG
60143	49953	4000 LUM 8FT 111 M 1	WEBB LANE	NE	OH
60150	49921	4000 LUM 8FT 111 M 1	WEBB LANE	NE	UG
60158	49940	7900 LUM 8FT 114 M 1	WEBB LANE	S	OH
60154	50128	46000 LUM 15FT 145 S	WEST POINT HWY		OH
60162	50148	46000 LUM 15FT 145 S	WEST POINT HWY	NE	OH
59948	50012	27500 LUM 8FT 141 S 1	WEST ST	NE	OH
59958	50010	5800 LUM 8FT 131 S 71	WEST ST	NE	OH
59967	50027	4000 LUM 8FT 111 M 1	WEST ST	NE	OH
59974	50038	16000 LUM 8FT 138 S 1	WEST ST	NE	OH
59985	50059	4000 LUM 8FT 111 M 1	WEST ST	NE	OH
59993	50079	9500 LUM 8FT 134 S 10	WEST ST	S	OH
60001	50102	5800 LUM 8FT 131 S 71	WEST ST	NE	OH

GRID X	GRID Y	FIXTURE DETAILS	STREET ADDRESS1	DIRECTION	DEVICE
60008	50127	4000 LUM 8FT 111 M 1 WEST ST		NE	OH
60012	50151	4000 LUM 8FT 111 M 1 WEST ST		NE	OH
59973	49198	4000 LUM 8FT 111 M 1 WEYANT TER		NE	OH
59975	49851	4000 LUM 8FT 111 M 1 WYANDOTTE AVE		NE	OH
59980	49867	4000 LUM 8FT 111 M 1 WYANDOTTE AVE		NW	OH
59985	49891	5800 LUM 8FT 131 S 71 WYANDOTTE AVE		NW	OH
59998	49892	4000 LUM 8FT 111 M 1 WYANDOTTE AVE		NE	OH

APPENDIX E
VILLAGE OF HIGHLAND FALLS
NEW LAWS AND CODES ADOPTED SINCE
LAST CODIFICATION (2/23/2020)

New Laws



Adopted legislation that has not yet been incorporated into the Code can be found below. Once a new law has been codified, it will no longer appear in this section.



Title	Adopted	Subject	Affects
L.L. No. 2-2020	2020-03-16	Vehicles and Traffic Amendment	Ch 108
L.L. No. 3-2020	2020-08-03	Zoning Amendment	Ch 240
Vehicles and Traffic Amendment - 2020-05-18 	2020-05-18	Vehicles and Traffic Amendment	Ch 108
Vehicles and Traffic Amendment - 2020-08-03 	2020-08-03	Vehicles and Traffic Amendment	Ch 108
L.L. No. 1-2021	2021-04-19	Subdivision of Land Amendment	Ch 207
L.L. No. 2-2021	2021-04-19	Community Choice Aggregation Program	
Vehicles and Traffic Amendment - 2021-04-05 	2021-04-05	Vehicles and Traffic Amendment	Ch 108
Vehicles and Traffic Amendment - 2021-04-05 (1)	2021-04-05	Vehicles and Traffic Amendment	Ch 108
Vehicles and Traffic Amendment - 2021-05-03 	2021-05-03	Vehicles and Traffic Amendment	Ch 108
Vehicles and Traffic Amendment - 2021-09-20 	2021-09-20	Vehicles and Traffic Amendment	Ch 108

APPENDIX F
VILLAGE OF HIGHLAND FALLS
VILLAGE OWNED
VEHICLES AND EQUIPMENT

Village of Highland Falls

Village Owned Vehicles

<u>Dept</u>	<u>Vehicle Number</u>	<u>Year</u>	<u>Make</u>	<u>Model</u>	<u>Disposition</u>
DPW	3	1996	International	Dump	Sale
DPW	4	1998	International	Dump	Sale
DPW	5	1999	Sterling	Sweeper	Sale
DPW	7	2000	PEQUEA	Trailer	Sale
DPW	8	1996	International	Dump	Sale
DPW	11	2007	Chevy	Silverado	Sale
DPW	12	1989	Ford	Utility	Sale
DPW	19	2013	Ford	F550	Sale
DPW	20	2006	Case	Loader	Sale
DPW	21	2011	Case	Backhoe	Sale
DPW	25	2018	RAM	3500	Sale
DPW	26	2018	RAM	2500	Sale
DPW	27	2018	RAM	3,500	Sale
Police	10	2007	Ford	Crown Victoria	Sale
Police	14	2011	Ford	Crown Victoria	Sale
Police	15	2011	Ford	Crown Victoria	Sale
Police	17	2013	Ford	Taurus	Sale
Police	18	2006	Suzuki	Motorcycle	Sale
Police	22	2016	Ford	Explorer	Sale
Police	23	2017	Ford	Taurus	Sale
Police	24	2017	Ford	Explorer	Sale
Police	28	2005	Volvo	XC9	Sale
Police	29	2018	Ford	F-150	Sale
Police	31	2020	Ford	SUV	Sale
Police	32	2020	Ford	SUV	Sale
Water	13	2008	Dodge	Durango	Transfer
Sewer	16	2012	Ford	F350	Transfer
Water	30	2019	RAM	3500	Transfer
Fire	1	1993	KARAVAN	Trailer	Transfer
Fire	2	1995	SPARTAN	Pumper	Transfer
Fire	6	1999	Ford	Rescue Van	Transfer
Fire	9	2001	KME	EXCELXSFD	Transfer

Village of Highland Falls			
Village Owned Equipment			
<u>Dept</u>	<u>Vehicle Number</u>	<u>Description</u>	<u>Disposition</u>
DPW	E-001	Wacker Backtop Rolller	Sale
Fire	E-002	Robins Generator	Transfer
DPW	E-003	Plow for '96 Dump Truck	Sale
DPW	E-004	Plow for '96 Dump Truck	Sale
Fire	E-005	FLIR Thermal Image Cameras	Transfer
Fire	E-006	Hurst Hydraulic Rescue Tool	Transfer
Fire	E-007	Self Contained Apparatus (23)	Transfer
Fire	E-008	SCBA 45 Minute Cylinders	Transfer
Fire	E-009	Honda Light Generators (3)	Transfer
Fire	E-010	Partner K-12 Saws (3)	Transfer
Fire	E-011	Multi-cut Fire Rescue Saws (3)	Transfer
Fire	E-012	Smoke Ejection Fans (3)	Transfer
Fire	E-013	Blitzfire Monitor (2)	Transfer
Fire	E-014	Air Bags, (Rescue Lifting)	Transfer
DPW	E-015	Truck Loader Leaf Vac	Sale
Fire	E-016	NICE Inform R7 Recording System	Transfer
DPW	E-017	Miller Bobcat 225 Engine Drive Welder	Sale
DPW	E-018	Massey Ferguson G1715 Tractor	Sale
DPW	E-019	Massey Ferguson MF2326 Mower Deck	Sale

APPENDIX G
FISCAL ANALYSIS
IMPACT ON PROPERTY TAX RATES

**Village of Highland Falls - Post Dissolution
Preliminary Estimate - Property Tax Impact Calculator**

	2021 AV/1,000	2021 Levy	Town Shift Post Dissolution	Increases Due to Village	CETC Impact	Post Dissolution Town Levy	Current Village 2021/2022	TOV Taxpayer 2021 Tax Rate	Post Dissolution TOV Taxpayer	Post Dissolution Village Taxpayer
Village		3,175,960					10.5075	N/A	N/A	0
A Fund Townwide	\$ 517,328.69	\$ 2,368,500	\$ 2,555,309	\$ 608,406		\$ 3,163,715	4.5783	4.57833		
DA Fund Townwide	\$ 517,328.69	<u>\$ 236,597</u>	<u>\$ 671,230</u>	<u>\$ 1,153,335</u>		\$ 1,824,565	0.45734	0.45734		
Opt 1: No CETC		\$ 2,605,097	\$ 3,226,539	\$ 1,761,741	\$ -	\$ 4,988,280	5.0357	5.03567	9.6424	\$ 9.6424
Opt. 2: CETC Offset at 70%	\$ 517,328.69	\$ 2,605,097	\$ 3,226,539	\$ 1,761,741	\$ (672,262)	\$ 4,316,017	5.0357	5.03567	8.3429	\$ 8.3429
Opt.3: CETC Offset at 100%	\$ 517,328.69	\$ 2,605,097	\$ 3,226,539	\$ 1,761,741	\$ (960,375)	\$ 4,027,905	5.0357	5.03567	7.7860	\$ 7.7860
B Fund TOV	\$ 221,226.41	\$ 186,809	\$ -	\$ -	\$ -	\$ -	N/A	0.84442	N/A	N/A
DB Fund TOV	\$ 221,226.41	\$ 434,633	\$ -	\$ -	\$ -	\$ -	N/A	1.96465	N/A	N/A
Subtotal TOV		\$ 621,442	\$ -	\$ -	\$ -	\$ -	0.0000	2.80907	0.0000	0.0000
Fort Montgomery FD	\$ 224,997.88	\$ 442,120	\$ 442,120	\$ -		\$ 442,120	0.0000	1.9650	1.9650	0
Fort Montgomery Light	\$ 224,997.88	\$ 40,000	\$ 40,000	\$ -		\$ 40,000	0.0000	0.1778	0.1778	0
Aambulance	\$ 525,841.07	\$ 96,839	\$ 96,839	\$ -		\$ 96,839	0.1842	0.1842	0.1842	0.1842
Village Lighting District	296,102.28			\$ 85,000	\$ -	\$ 85,000	0.0000	0.0000	0.0000	0.2871
Village Sewer District	296,102.28			\$ -	\$ -	\$ -	0.0000	0.0000	0.0000	0.0000
Village Water District	296,102.28			\$ -	\$ -	\$ -	0.0000	0.0000	0.0000	0.0000
HF Fire District	296,102.28			\$ 379,310	\$ -	\$ 379,310	0.0000	0.0000	0.0000	1.2810
Village Legacy Cost District	296,102.28			\$ 472,911	\$ -	\$ 472,911	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	<u>1.5971</u>
							0.0000	0.0000	0.0000	3.1652