

# Village of Macedon

*Dissolution Plan*

October 28, 2015



Laberge  
ENGINEERING  
ARCHITECTURE



Group  
SURVEYING  
PLANNING

# Introductions

## Laberge Group

Nicole T. Allen, AICP, Planning Services Manager  
Nathan Wojcik, Junior Planner

## Public Signals, LLC

John W. Rodat, President

## Dissolution Committee

Carol Elaine Deys  
Dave Lemoyne  
Harrison Miller  
Janet Hollingsworth  
Linda Braun  
Merton Bartels  
Mike Logan  
Tony Rosati  
Wayne Irwin

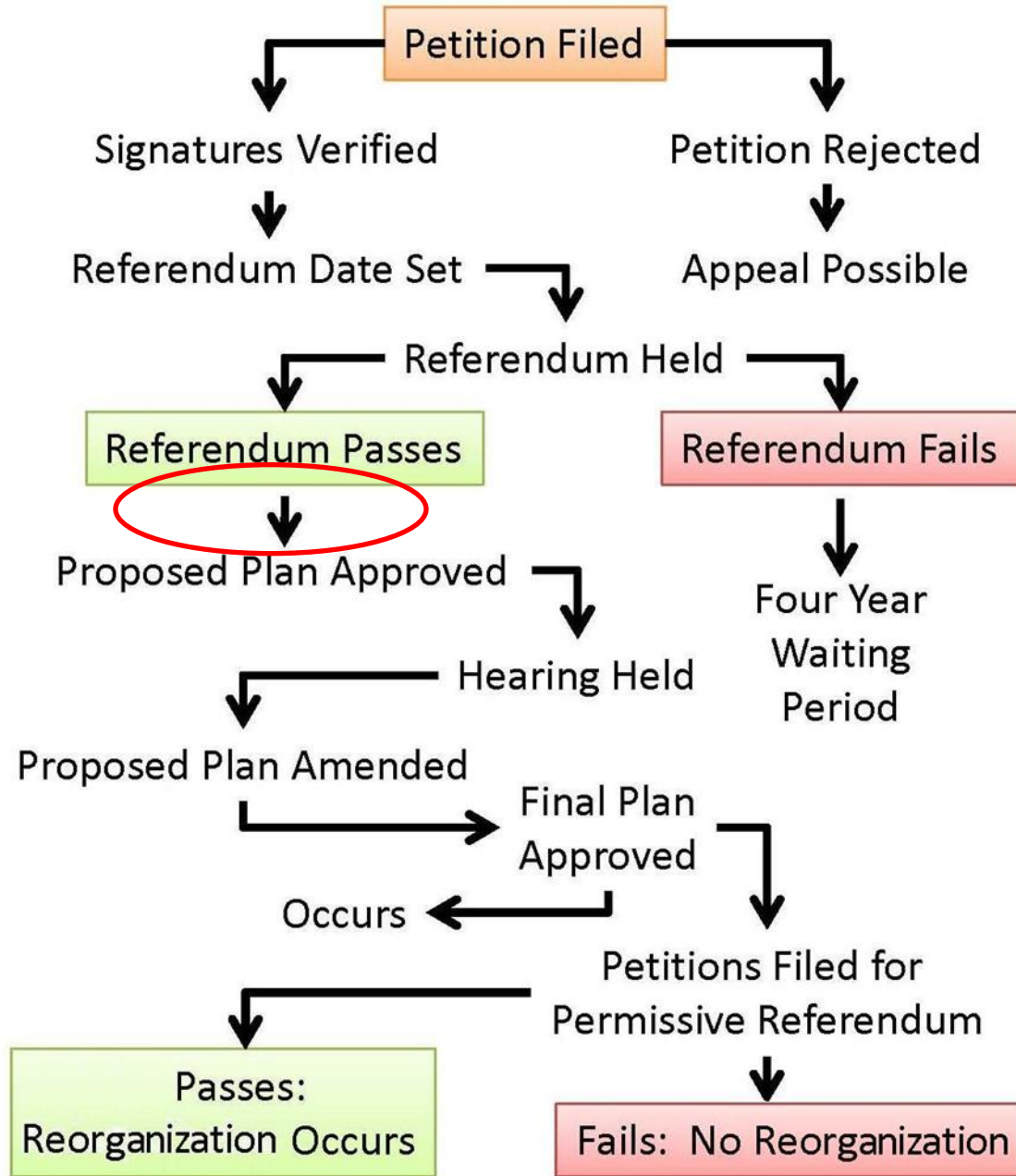
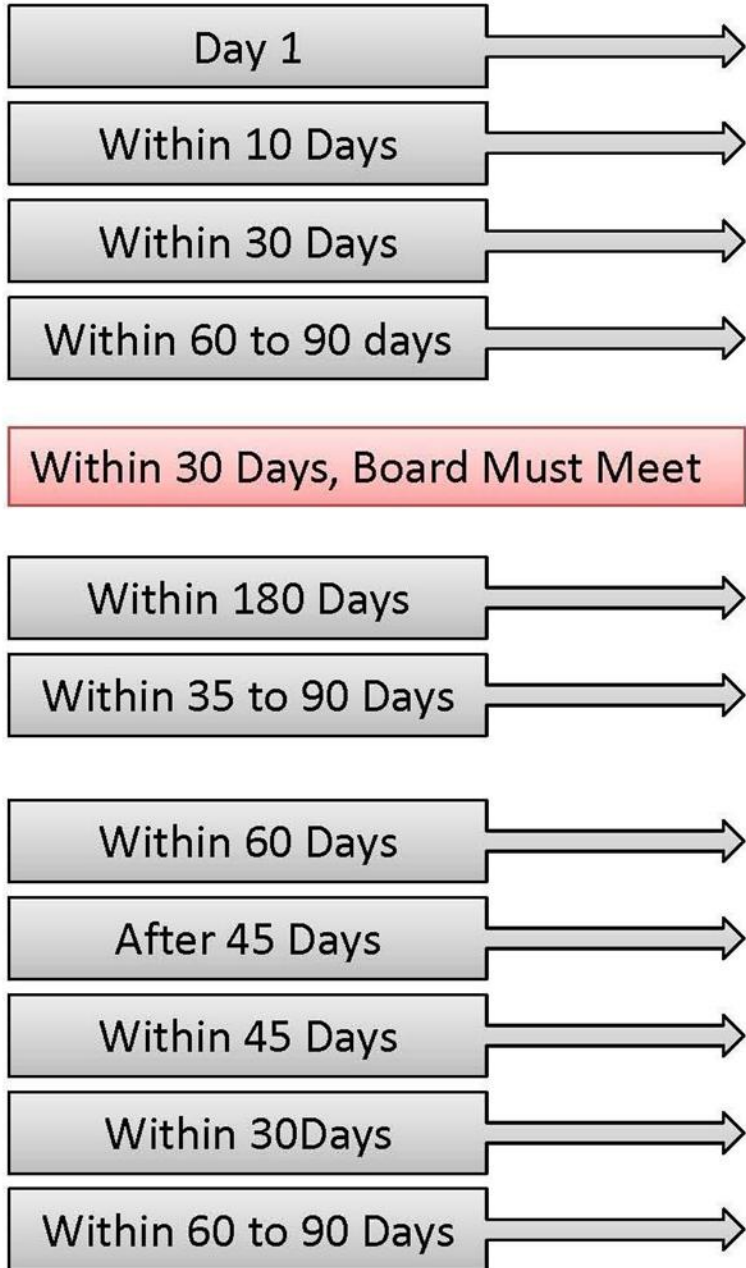
# Agenda

- **How Did We Get Here?**
- **Dissolution Plan Summary**
- **How were Cost Savings Determined?**
- **Projected Tax Impact**
- **Cost of Dissolution**
- **Next Steps**
- **Questions & Answers**

# How Did We Get Here?

- **March 11, 2015:** Petition for Dissolution to the Village Clerk
- **March 25, 2015:** Village Clerk certified the petition & Village Board passed resolution for Referendum.
- **June 10, 2015:** Referendum for dissolution approved by majority of qualified Village voters 300 to 246.
- **July 8, 2015:** Village Board met & appointed Steering Committee.
- **July 14, 2015 – October 6, 2015:** Steering Committee (4 meetings), Village personnel interviews, Town Board meeting.
- **October 14, 2015:** Town Board received Draft Plan.

# Voter-Initiated



# Dissolution Plan Summary

**The following positions are eliminated, services will be provided by the Town:**

- Village Board of Trustees & Mayor
- Village Justice
- Code Enforcement Officer
- Village Clerk/Treasurer
- Historian
- Planning Board
- Zoning Board
- Auditor/Attorney
- Property Tax Collection

# Dissolution Plan Summary

## Volunteer Fire Department

- Fire Chief position & fire budget items (eliminated)
- Vehicles & equipment will be sold to reduce Village debt
- Fire Hall - renegotiate contract with NYS Canal Corporation or transfer to Town for municipal use
- Create Fire Protection District and contract with South Macedon Fire Department

# Dissolution Plan Summary

## Public Works

- Superintendent of Public Works position (abolished)
- Town Highway Superintendent assumes duties.
- Town Highway staff to increase by 3 personnel
- It is anticipated that Wayne County Water & Sewer Authority (WCWSA) will hire 2 personnel for water and sewer function



# Dissolution Plan Summary

## Public Water & Sewer

- Village water & sewer will be transferred to the Town and leased to WCWSA at no cost
- Water & sewer billing will be the responsibility of WCWSA (rates will be adjusted)
- Water & Sewer Districts will be created for the former Village to pay for existing infrastructure debts

# Dissolution Plan Summary

## Local Laws, Plans, Boards, and Commissions

- Town Board shall have the power to review, adopt, amend or repeal Village local laws.
- All Village local laws, ordinances, rules or regulations, in effect on the date of dissolution shall remain effective for a period of two years following dissolution.
- Such local laws, ordinances, rules or regulation shall be enforced by the Town as if they had been duly adopted by the Town Board.
- If no action is taken by the Town Board within the two year period, the law(s) will be automatically repealed.

# Dissolution Plan Summary

## Bank Accounts, Village Books, and Records

- Upon dissolution, all records, books and papers shall be deposited with the Town Clerk of the Town of Macedon
- All shall there upon become a part of the records of the Town.

# Dissolution Plan Summary

## Special Districts

- Fire Protection
- Lighting
- Sidewalks
- Brush Collection
- Water
- Sewer
- Debt

# How Were Cost Savings Determined?

**The Dissolution Plan considered cost saving solutions while providing continued services upon dissolution:**

- Maintain essential functions & services.
- What costs would be saved upon dissolution?
- What costs are transferred to the Town budget?
- Continued collection of revenues and how?

**Cost Savings are only an estimate. All personnel and services are subject to Town of Macedon approval.**

# Projected Tax Impact

## Citizen Empowerment Tax Credit (CETC)

- Annual tax credit contingent upon NYS appropriations – not an annual guarantee
- Formula based upon 15% of combined Village & Town property tax levy
- Minimum of 70% must be applied to reduction of tax levy
- Maximum of 30% can be applied to capital improvement projects
- CETC used at discretion of Town
- Will be based upon:
  - Village Levy 2015-2016
  - Town Levy 2016

# Projected Tax Impact

<b>CETC</b>	<b>Percentage</b>	<b>Amount</b>
Maximum CETC for Tax Reduction	100%	\$343,935
Minimum CETC for Tax Reduction	70%	\$240,754
Maximum CETC for General/Capital Projects	30%	\$103,180

# Projected Tax Impact

## Village Residents

Village Residents	Tax Rate Current	Tax Rate After (No CETC)	Tax Rate After (70% CETC)	Tax Rate After (100% CETC)	Property Tax per \$100,000 Before	Property Tax per \$100,000 After	Property Tax Change	Percent Change
Village Tax	\$5.68	\$0.00	\$0.00	\$0.00	\$567.85	\$0.00	-	-
Town Wide Tax	\$2.68	\$3.41	\$2.99	\$2.81	\$268.16	\$341.20	-	-
Fire Protection District*	-	\$0.92	\$0.92	\$0.92	-	\$92.00	-	-
New Lighting District	-	\$0.36	\$0.36	\$0.36	-	\$35.83	-	-
New Sidewalk District**	-	\$0.11	\$0.11	\$0.11	-	\$11.22	-	-
New Brush Collection District	-	\$0.15	\$0.15	\$0.15	-	\$14.47	-	-
New Debt District***	-	\$0.44	\$0.44	\$0.44	-	\$43.86	-	-
<b>Total With NO Special Districts - No CETC</b>	<b>\$8.36</b>	<b>\$3.41</b>			<b>\$836.01</b>	<b>\$341.20</b>	<b>(\$494.81)</b>	<b>-59.2%</b>
<b>Total With Special Districts - No CETC</b>		<b>\$5.39</b>	-	-		<b>\$539.46</b>	<b>(\$296.55)</b>	<b>-35.5%</b>
<b>Total CETC With Special Districts - 70%</b>		-	<b>\$4.97</b>	-		<b>\$497.05</b>	<b>(\$338.96)</b>	<b>-40.5%</b>
<b>Total CETC With Special Districts - 100%</b>		-	-	<b>\$4.80</b>		<b>\$478.88</b>	<b>(\$357.13)</b>	<b>-42.7%</b>

\*Fire Protection to be provided by South Macedon Fire Department at the current rate of \$0.92/\$1,000

\*\*New Sidewalk District rate may increase if limited to only beneficiaries.

\*\*\*New Debt District may be reduced by the sale of Village assets.

Note: Water and Sewer are currently billed separately and will continue to be billed to users by WCWSA. Any future debt incurred for the water or sewer infrastructure will become part of these special districts.



# Projected Tax Impact

## Town Residents

Town Residents	Tax Rate Current	Tax Rate After, No CETC	Tax Rate After (70% CETC)	Tax Rate After (100% CETC)	Property Tax per \$100,000 Before	Property Tax per \$100,000 After	Property Tax Change	Percent Change
Town-wide Tax	\$3.42	\$3.41	\$2.99	\$2.81	\$341.75		-	-
<b>Total - No CETC</b>	<b>\$3.42</b>	<b>\$3.41</b>	-	-	<b>\$341.75</b>	<b>\$341.20</b>	<b>(\$0.55)</b>	<b>-0.2%</b>
<b>Total CETC - 70%</b>		-	<b>\$2.99</b>	-	<b>\$341.75</b>	<b>\$298.80</b>	<b>(\$42.95)</b>	<b>-12.6%</b>
<b>Total CETC - 100%</b>		-	-	<b>\$2.81</b>	<b>\$341.75</b>	<b>\$280.63</b>	<b>(\$61.12)</b>	<b>-17.9%</b>

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

# Cost of Dissolution

- Estimate of dissolution cost is approximately \$110,000.
- New York State Local Government Citizens Re-Organization Empowerment Grants – up to \$50,000 both Town & Village
- 10% local match required (\$5,000 each)
- Costs include: legal fees, drafting required documents, zoning updates, assessment & sale of assets, digitizing & transfer of court and Village documents

# Next Steps

- Village Board accepts the Dissolution Plan
- Set public hearing within 35-90 days for the Village residents to review and comment on the proposed Dissolution Plan.
- Following the public hearing, Village will adopt the Dissolution Plan.
- Implementation of Dissolution Plan can begin (recommended to wait past permissive referendum time period)
- Dissolution set for: March 31, 2017 (confirm)

# QUESTIONS & ANSWERS