



VILLAGE OF NEW PALTZ DRAFT PROPOSED DISSOLUTION PLAN

MAY, 2025



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Acknowledgments

Laberge Group would like to acknowledge and thank the members of the Village of New Paltz Board of Trustees and the members of the New Paltz Town Board, as well as the significant contributions of the members of the Steering Committee. The Village also established four subject matter workgroups to provide input into the development of the Draft Proposed Plan of Dissolution. The input from the workgroups informed the process on current services and the service delivery systems in the Village and Town. More importantly, the workgroups provided valuable input in the possible post-dissolution services and service delivery models. Laberge Group would like to recognize the significant contributions of the members of Village Board of Trustees, the Town Board and the multiple committees:

Village of New Paltz

Tim Rogers, Mayor
Alexandria Wojcik, Deputy Mayor
William “Bill” Wheeler-Murray, Village Trustee
Stevie Susta, Village Trustee
Stana Weisburd, Village Trustee

Town of New Paltz

Amanda Gotto, Town Supervisor
Kitty Brown Deputy Supervisor
Esi Lewis, Councilperson
Edgar Rodriguez, Councilperson
Randall Leverette, Councilperson

Steering Committee

Tim Rogers, Mayor
Amanda Gotto, Town Supervisor
Stana Weisburd, Village Trustee
Kitty Brown, Deputy Supervisor
Kathleen (KT) Tobin, Community Representative
Nikkie Neilson, Community Representative
Michael Zierler, Community Representative

Public Works Workgroup

Tim Rogers, Mayor
Amanda Gotto, Town Supervisor
Stana Weisburd, Village Trustee
Bleu Terwilliger, Public Works Superintendent
Chris Marx, Town Highway Superintendent
Village Public Works Staff

Land Use Workgroup

Tim Rogers, Mayor
Amanda Gotto, Town Supervisor
Stana Weisburd, Village Trustee
Kitty Brown, Deputy Town Supervisor
Sean O’Sullivan, Chair, Village Planning Board
Adele Ruger, Chair, Town Planning Board
Zack Bialecki, Chair, Village Zoning Board of Appeals
Len Loza, Chair, Town Zoning Board of Appeals
Richard Whitney, Town Environmental Conservation Board
Michael Baden, Village Director of Planning, Zoning and Codes
Thomas Tyron, Former Town Director of Planning, Zoning and Codes

Fire Service Workgroup

Tim Rogers, Mayor
Amanda Gotto, Town Supervisor
Stana Weisburd, Village Trustee
Bill Dubois, Former President, New Paltz Fire Dept., Inc.
Cory Wirthmann, Former Fire Chief, New Paltz Fire Dept.
Patrick Koch, Fire Chief, New Paltz Fire Dept.

Administration and Finance Workgroup

Tim Rogers, Mayor
Amanda Gotto, Town Supervisor
Stana Weisburd, Village Trustee
Kitty Brown, Deputy Town Supervisor
Nancy Branco, Village Clerk-Treasurer
Jean Gallucci, Town Comptroller
Roseanna Rosenkranse, Town Clerk
William Frank, Village Attorney
Joseph Moriello, Town Attorney
Michael Baden, Village Director of Planning, Zoning and Codes

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I. Executive Summary

Why Consider Dissolution at this Time?

The Village and Town of New Paltz have been studying and considering government re-organization scenarios for almost two decades. As such, it is not surprising that there is continued interest in the exploration of a unified government for New Paltz. The Village has historically been, and continues to be, identified as the “Town Center” in the eyes of most residents. The Village has not only played a central role in providing needed services, but it has played a significant role in framing the community’s identity through its history, public places, community events and traditions. The last formal study process occurred between 2011 and 2014 and identified a number of reasons for consideration of re-organization. Unfortunately, at the time, the preferred governance model was not eligible for the \$1M Citizen Empowerment Tax Credit (CETC).

Fast forward more than a decade, and the conversations regarding the feasibility of a unified government continue. Municipal leadership cited the following reasons to continue exploration of re-organization:

- **A Decade of Progress:** Municipal stakeholders point out that a number of the complex issues that existed at the time of the last study have since been addressed, including the provision of town-wide fire service and the construction of both a new fire house and a new police station/court house facility; all of which serve the town-wide New Paltz community.
- **CETC:** A re-organization as an expanded Town government through dissolution of the Village enables the community to take advantage of the \$1M annual CETC incentive.
- **Opportunities for Both Efficiency and Cost Effective Service Delivery:** Local leaders and this study process continue to see the potential for gains in efficiency as were found in the Fairweather Consulting study. A unified government can leverage these efficiencies to create savings and/or to address existing service gaps, expand services and build organizational capacity that can focus on future service improvements and implementation of larger cost saving strategies.
- **Address Limitations Caused by Town-Village Boundaries:** There is growing frustration that the overlapping governments and that the legal boundary line between the Village and the Town are causing undo hurdles related to smart community development and growth. Often cited as an example, is the need for water and sewer services outside the Village to support new development. The Village provides the water and sewer services, and yet the Town has the land. This can make the planning and roll out of needed infrastructure more complicated, expensive and time consuming. There have been multiple situations which required the annexation of property by the Village in order to provide water and sewer services to potential development projects. There are also examples where annexation was not possible as the property was not contiguous to the Village border. Such limitations can lead to lost opportunities.
- **Create a Development Advantage:** A unified government facilitates easier planning for future infrastructure needs; provides a common sense approach to smart development; and supports the coordination of resources for prospective development projects.
- **Capitalize on the Proven Track Record:** The Village and Town have a long and strong history of delivering collaborative cost effective services. There are numerous services already consolidated at the Town level including police, ambulance, justice court, dog control and assessment. Other services are shared through inter-municipal agreements including fire service, recreation infrastructure and water and sewer.

- **Streamlined Decision Making, Services and Service Delivery:** Local stakeholders pointed out that the Village and Town have taken advantage of shared services, and at this time, it may make the most sense to create one government structure. Successful shared services arrangements require significant effort to develop and to sustain. Shared decision making requires the approval of two governing bodies rather than one, two attorneys and two fiscal and 2 subject matter staff. This is a time consuming processes involving ongoing meetings, negotiations and re-negotiations on services, pricing, liability, cost sharing and the development of the agreements.
- **Asset Management and Strategic Capital Improvement Planning** is complex in and of itself. It becomes more complicated and expensive when it involves two governmental bodies particularly where there is a high level of interdependence. A unified government’s governing body and unified departments can set strategic long term plans for the expansion of water, sewer and storm sewer infrastructure, the upgrade and replacement of system components and the establishment of maintenance work plans, all of which can be accomplished without regard to Village-Town boundaries.

In response to these issues, on January 22, 2025, the Village of New Paltz Board of Trustees voted to explore the option of the dissolution of the Village government, and to proceed with the development of board initiated dissolution planning process as provided for in Article 17-A of the General Municipal Law. The Village Board of Trustees determined it would be beneficial to formalize a community discussion and decision making process on the “pros” and “cons” of dissolution. The Board determined that the rationale for re-organization identified during the prior study were still valid today, and that there are emerging community opportunities that further support consideration of a government re-organization.

What is a Board Initiated Dissolution Process?

The New N.Y Government Reorganization and Citizen Empowerment Act (Article 17-A of the General Municipal Law) outlines the legal steps involved in the process required for a Village electorate to consider dissolution. Pursuant to this statute, a Board-Initiated Village dissolution process requires the Village Board to develop a detailed proposed plan of dissolution to address post dissolution governance, services, impact on property taxes; costs to dissolve; an accounting and plan of disposition of Village assets and liabilities; and plan for employees among other items. The Village Board of Trustees also applied for, and received, a New York State Citizen Reorganization Grant to support the development of this Proposed Dissolution Plan.

Upon endorsement of the Proposed Dissolution Plan by the Board of Trustees, a public hearing on Village dissolution will be set. After the public hearing, the Village Board can decide either to end the process, or amend the Plan and adopt a Final Plan. Should they vote to proceed, the Board of Trustees also sets the referendum date. Voters will be asked one question: “Should the Village of New Paltz dissolve? “Yes” or “No.” An affirmative vote is a vote to **dissolve the Village.** If the vote fails, Village dissolution may not be brought up again for four years.

How Was this Proposed Dissolution Plan Developed?

It is important to recognize that regardless of the Dissolution Plan adopted by the Village, upon dissolution, all policies and decisions related to the Village of New Paltz including the services to be delivered, the service delivery models, land use policy, spending, taxing, and staffing will rest with the Town of New Paltz Town Board. As such, it was critical to the Board of Trustees that the planning process involve key stakeholders, not only from the Village, but from the Town as well. This collaborative approach increases the likelihood that the Town will actively implement the Plan, and that the Plan can realistically be implemented. Town involvement early on also supports a successful transition focused on the continuity of services for the

residents of the Village. Town officials expressed a healthy respect for the expanded governance responsibilities and scope of services that the Town would be taking on. The Plan development included a Steering Committee comprised of the Mayor, a Village Trustee, the Town Supervisor, the Deputy Town Supervisor and three citizen representatives. The process involved continuous consultation with Village and Town leadership, interviews with Village and Town staff and Village and Town land use board members. The process also included four Joint Village – Town subject matter workgroups: Land Use, Public Works, Fire Service and Administration and Finance.

It was important to the Board of Trustees that the process be transparent. An interactive citizen engagement process was put in place. Citizen input was instrumental in the identification of community values, priorities and concerns that helped frame the Proposed Dissolution Plan. This process included two public information sessions, a dedicated webpage and a “Frequently Ask Questions and Answers” section of the website. A summary is attached to this Plan. (See **Appendix A: Frequently Asked Questions.**)

Date of Dissolution

The proposed date of dissolution is December 31, 2026.

Public Hearing on the Draft Proposed Dissolution Plan

The public hearing is set to be held on Wednesday, July 9, 2025 at 7:00 p.m. at the New Paltz Village Hall located at 25 Plattekill Avenue, New Paltz, New York 12561.

How will governance and services of the Village change?

Effective with the date of dissolution, all policies and decisions related to the Village of New Paltz including the services to be delivered, the service delivery models, land use policy, administration and enforcement, spending, taxing, and staffing and employment will rest with the Town of New Paltz Town Board.

Based upon the process outlined in Article 17-A, the Village Board of Trustees was charged with developing a Dissolution Plan that specifies a series of post dissolution conditions. These post dissolution conditions were framed using the following set of goals utilized by the collaborative Village-Town planning process:

- Provide comparable services for Village residents as they currently receive.
- Deliver the services effectively and efficiently.
- Preserve the unique character of both the Village and the area of the Town outside of the Village.
- Achieve property tax savings for Village property taxpayers.
- Protect all property taxpayers from potential negative fiscal impact.
- Develop a responsible plan for the disposition of Village assets and liabilities.
- Transfer all Village staff to the expanded Town Government.
- Continue the Village’s proactive community development strategies and initiatives.

The study applied a conservative approach to estimating the fiscal impact. Re-organization is a major undertaking on the part of the receiving municipality. As such, this Plan does not contemplate dramatic change Day 1; but rather recommends a steady and organized transition that can learn from the past in order to optimize future opportunities. Only tangible cost savings were applied to the fiscal model. However, there are additional efficiencies and cost effective strategies that can emerge from the re-organization.

Table 1: Summary of Potential Conditions Post Dissolution Resident Checklist presents the potential post dissolution conditions identified during the planning process. The purpose of this resident checklist is to assist each voter in making an informed decision by providing objective information on the potential post

dissolution impacts on (1) the level of representation and voice in local government, (2) services and model of service delivery, (3) cost and taxation implications and (4) other potential opportunities or challenges. The following checklist can be used by the readers to help guide their decision for or against dissolution:

Table 1: Conditions Post Dissolution

Resident Checklist

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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. Post dissolution all decisions become the responsibility of the Town Board comprised of representatives elected on a town-wide basis and responsible to a wider constituency and a wider set of policy issues and priorities.

VILLAGE RESIDENTS MAY HAVE A SMALLER VOICE IN GOVERNMENT. Village voters currently make up 100% of the Village electorate whereas Village voters make up 49% of the Town-wide electorate reflecting a potential dilution in representation and a potential reduction of focus on Village priorities. As of January 2025, there were 5,783 Village registered voters and 6,083 registered voters in the Town outside the Village.

IMPACT ON PROPERTY TAX RATES

The modeled property tax rate reduction in the combined Village and Town taxes for Village property taxpayers is presented below:

Village of New Paltz Property Owner Projected Property Tax Reduction Impact	
CETC Applied to Tax Reduction	Combined Village and Town Property Tax Rate Reduction
No CETC	-11.30%
70% CETC	-15.60%
100% CETC	-17.50%

The estimated combined savings for the typical single family home in the Village (median taxable assessed value of \$216,400) is outlined below:

Village of New Paltz Impact of Dissolution Combined Village and Town Projected Property Tax Savings Single Family Home (Median Assessed Value)	
Single Family Home Taxable Median Assessed Value	\$216,400
No CETC	\$332
70% CETC	\$459
100% CETC	\$514

Resident Checklist

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CITIZEN EMPOWERMENT TAX CREDIT (CETC)

The Citizen Empowerment Tax Credit (CETC) is provided to encourage the re-organization of local governments. The credit is equal to 15% of the combined Town and Village property tax levies in the year prior to dissolution or \$1,000,000 whichever is less. Post dissolution, the CETC is provided to the Town on an annual basis. Based on the combined Village and Town Tax levies, the CETC would be capped at \$1,000,000.

- **70% of CETC\$ \$ 700,000** (minimum amount required to be applied to tax reduction)
- **100% of CETC\$1,000,000**

NOTE: The funds are subject to annual New York State appropriations.

EFFICIENCY AND COST EFFECTIVE OPPORTUNITIES

The study took a conservative approach and only tangible cost savings were applied to the fiscal model. However, like the Fairweather Study, future efficiency gains are anticipated that can leverage future savings, address service gaps and drive additional long term cost effective strategies and initiatives. Examples:

- Leverage public works efficiencies to gain savings, handle water and sewer expansions, increase preventive maintenance and to free up experienced staff to develop and implement additional cost saving strategies.
- Administration and fiscal efficiency- 1 property tax bill, 1book of accounts, 1 operating and capital budget, 1 set of annual NYS and Federal filings; streamlined purchasing, capital planning, records management, etc. These efficiencies can lead to cost savings, and/or address the growing grant administration activity, records management, etc.

DEVELOPMENT ADVANTAGE

- Smart development does not follow municipal boundaries.
- Strategically function with one boundary and a unified zoning code that embraces the community’s urban-suburban/rural diversity within the code.
- Eliminate legal barriers that limit the expansion of water and sewer services.
- Improve capital planning for water, sewer, stormwater upgrades and expansions.

STABILITY AND RESILIENCY

The Village is a relatively small government with lean operations. Merging the Village and Town governments would support greater stability and resiliency through a larger organizational structure with greater resources and capacity to handle fiscal challenges, staff turn overs and emergency and disasters.

PUBLIC WORKS SERVICES

Town stakeholders involved in the study process, including the Town Supervisor, Deputy Supervisor and the Town Highway Superintendent recognized that it would be critical and in the best interest of the overall community for the Town to continue to deliver the range of Village public works services. The joint Village-Town consensus for post-dissolution public works services and service delivery is summarized below:

- Provide all Village services, including streetlights and embrace the distinctions in

Resident Checklist

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service delivery models.

- Transfer all Village Public Works staff to the Town.
- Create a discrete “**Water, Sewer & Town Center Services Division**” within the Town Public Works structure to provide all the current Village services. The new division would be comprised of the Village staff headed by the current Village Superintendent of Public Works reporting to the elected Highway Superintendent.
- Assign the 3 part-time parking enforcement officers to this Division for supervision.
- Create a **Refuse District** specific to the area currently known as the Village of New Paltz to continue the Village Spring Clean Up Refuse Pick Up program.
- Continue the illumination of **Village streetlights**.

Opportunities for Gains in Efficiency and Cost-Effective Service Delivery

- Efficiency gains are anticipated in streamlining the paving programs, fleet management programs and infrastructure preventive maintenance programs, the re-alignment of snow routes, and the procurement of goods and services.

Post Dissolution Public Works Equipment, Vehicles and Highway Garag

- Initially plan to transfer all of the Village equipment to the Town. Utilize the transition year and the first year or two of implementation to evaluate the equipment needs. Plan for the sale of identified surplus and streamline the fleet going forward. (Future Avoided Costs)
- Neither garage can handle both the Village and Town staffing and equipment. Transfer the Village garage to the Town; providing the Town time to develop the optimal long term facility(s) solution.

NYS Consolidated Highway Improvement Program (CHIPS) Funding

- The Town would receive the combined Town and Village annual allocation.

VILLAGE WATER AND SEWER SERVICES

Creation of Hamlet Water and Sewer Districts: The Town would create a new water district and a new sewer district both with boundaries the same as the current Village. The Districts would continue to serve the Village users and provide water to areas outside the Village. The Village staff would be assigned primary responsibility for the water and sewer services and maintenance. Contracts with a licensed water treatment operator and a Wastewater Treatment Operator would be continued including 24/7 emergency response.

Efficiency and long term cost effective opportunities: Centralization of water and sewer functions could take advantage of an experienced team that can integrate the planning for expansions, capital improvements and a streamlined preventive maintenance programming.

FIRE SERVICE

The Village Fire Department provides fire service through a relationship with the New Paltz Fire Department, Inc., a not-for-profit organization fire company. The Village owns the Fire House facility located on the fire company’s land through a 99 year lease. The Village and Town provides annual funding for the fire protection on a town-wide basis.

In New York State, towns, by law, cannot operate fire departments. A Fire Protection District is a legal mechanism by which towns can contract for and levy taxes to fund fire

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services within the boundaries of the protection district. Currently, the Town of New Paltz has a fire protection district that provides fire protection services to the total area of the Town outside the Village through a contract with the Village.

The preferred post dissolution fire service model would be for the Town to extend the existing Town Fire Protection District to include the area currently known as the Village and to contract with the New Paltz volunteer fire company for the provision of town-wide services. There have been historical and ongoing discussions regarding the feasibility of creating a separate legal local government subdivision known as a Fire District as the governance model. This is certainly a long term governance option for the community to consider; however, it is a separate policy decision that cannot be determined within the dissolution decision making process.

PARKS, PUBLIC SPACES AND TRAILS

There was unanimous stakeholder consensus that the Village parks are valued public spaces used by many; including residents both inside and outside the Village. The proposed Plan is to transfer all Village parks, public spaces, equipment and assets to the Town. The Town would maintain all the parks, recreation areas and public spaces.

LAND USE PLANNING AND ZONING

It will be important for the unique nature of both the Village and the Town outside the Village through careful integration of Village and Town zoning laws and integration of the makeup of the Planning Board, Zoning Board of Appeals and other land use boards.

Pursuant to Article 17-A, the Village local laws continue for up to two years post dissolution; however, within those two years, the Town may adopt, repeal or amend the Village codes. At the end of two years, any Village laws, codes, rules or regulations not adopted or integrated into Town laws and/or codes shall be deemed repealed. Recommendations include:

- Apply a “Hybrid” zoning adoption approach - retain critical aspects of Village zoning unique to the Village such as the Zoning Districts and bulk schedules while streamlining generalized sections to limit redundancy and inconsistencies such as those related to administration and enforcement.
- Initiate the development of the integration process upon an affirmative vote by the Village electorate. This will provide the maximum amount of time to complete the integration process before the Village zoning codes can no longer remain in effect.
- Create a temporary Advisory Committee, comprised of former Village land use board members to provide technical advice and input to the Town Planning Board and ZBA.
- Create a Town Design Review Board to review architectural designs within the hamlet, or town-wide, depending on the Town’s direction.
- Reconstitute the Planning Board and ZBA to include former Village of New Paltz and use board members as seats become available.
- Retain all Town and Village professional planning staff in order to provide increased support to the volunteer land use boards that will experience an increase in workload.

Resident Checklist

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CODE ADMINISTRATION AND ENFORCEMENT

Retain all code enforcement and fire safety inspection staff necessary to continue to administer and enforce the NYS Uniform Fire Prevention and Building Construction Code, the NYS Energy Code and the robust set of local codes that define the nature and norms of the local community.

QUALITY OF LIFE LOCAL LAWS AND CODES

As outlined above, the Village local laws continue for up to two years post dissolution; however, within those two years, the Town may adopt, repeal or amend the Village laws and codes. It is recommended that the integration process begin immediately upon an affirmative vote by the Village electorate. This will provide 3 years in total to complete the integration process before the Village zoning codes can no longer remain in effect.

At the end of two years, any Village laws, codes, rules or regulations not adopted or integrated into Town laws and/or codes shall be deemed repealed.

Should the Village vote to dissolve, a review and integration of the Village Codes will be required in order to address the unique needs of the area formerly known as the Village. There are a number of health, safety and quality of life codes that the Village and Town have both adopted; but should be streamlined for administration and enforcement purposes. There are other Village codes that are recommended for consideration for incorporation to Town laws/codes; either specific to the Village or on a town-wide basis depending on Town preference. For example, the Village adopted a significant Affordable Housing Code that established an affordable housing program. While the Town is considering a similar code, it is not in place and Village stakeholders and residents have strongly expressed concern that the Village code continue.

DISPOSITION OF VILLAGE ASSETS AND LIABILITIES

It was important to Village leadership that to the extent reasonable, Village cash assets and liquidated proceeds of any sale of property and equipment be used to offset Village liabilities. The preferred plan for the disposition of all real property, vehicle fleet and equipment is a transfer of all real and personal property assets to the Town including:

- **Water and Sewer Infrastructure and Property** for the benefit of all system users.
- **Parks, recreation assets, rail trail and public space properties**
- **Fire House facility:** The Town will also assume ownership of the Fire House and the 99 year land lease with the volunteer fire company.
- **Village Hall:** Town Hall operations are located in rented trailers and cannot accommodate expanded operations. Village Hall is needed until the Town develops its permanent solution. One option could be the renovation of Village Hall to become the new Town Hall. Alternatively Village Hall could be sold and the proceeds could be used to offset Village debt and a new Town municipal center can be built.
- **Public Works Garage** The current Town Highway Garage is not large enough to accommodate the expanded staff or equipment.
- **Ann Oliver House** would transfer to the Town.

Resident Checklist

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Based on Article 17A, the former Village taxpayers would be responsible for outstanding liabilities. It is anticipate that the General Fund debt will be paid off prior to dissolution and that there would be sufficient assets to offset short term liabilities such as compensated balances, etc. Longer term liabilities such as retiree health costs or any unanticipated liabilities would be paid by an annual charge against the property owners of the former Village. The outstanding debt associated with the water system would continue to be paid as annual debt service and funded by through water service user fees.

VILLAGE CLERK/TREASURER FUNCTIONS

The preferred plan is for the fiscal functions and Village fiscal staff to be assumed by the Town Comptroller’s Office and the functions related to permitting and records management and Village administrative staff to be assumed by the Town Clerk’s Office. Parties agreed to work together on the specific allocation of functions. Another identified option would be to assign Village staff experienced with water and sewer billings and the parking enforcement program to the proposed Water, Sewer and Town Center Services Division of Public Works to handle the billings, collection and other administrative functions. The study identified and outlined efficiency gains and the fiscal model assumed initial savings resulting from these efficiencies.

VILLAGE EMPLOYEE CONSIDERATIONS

It is important to both the participating Village and Town stakeholders as well as to members of the public, that the Town assume the Village staff and that the Village staff are protected in the process. Members of the steering committee and workgroups and members of the public recognized that not only is the expertise and experience of Village employees essential to a smooth transition, but that these employees have served the community with professionalism and commitment. The overwhelming stakeholder concern was that the livelihoods and compensation and benefits earned over many years of service be protected. Universally, key Village and Town stakeholders represented that it will be important to “do what is takes” to ensure Village employees are protected. Staff have respectfully asked for guarantees; however, in a dissolution process, this is near impossible as post dissolution, the Town has no obligation to these commitments.

The Town and Village are governed by NYS Civil Service law. NYS Civil Service and Ulster County Civil Service have been providing assistance and are committed to working with the Village and Town through the process including the utilization of a specialized section of civil service law that includes protections for certain employees in a transfer of function scenario.

A number of the Village employees are represented by CSEA and many Town staff who provide public works and general government services are represented by UPSEU under two separate contracts; one for public works staff and one for general staff. It will be critical for the Town to work with the employees and their collective bargaining representatives to develop solutions that result in the protection of the Village employees and fairness for all. However, it is not feasible to have the answers as to how this will specifically look during this phase of a board initiated dissolution planning process.

Summary of Fiscal Impact

Potential Post-Dissolution Fiscal Impact – Village Property Owner

Potential Recurring Savings

Village property taxpayers are projected to experience a reduction in their combined Village and Town property taxes before application of the CETC and a greater reduction with the application of the CETC to offset property taxes.

The fiscal impacts are **projections only** and are provided to model what the potential tax impact could be if the Village of New Paltz were to dissolve based upon the post dissolution conditions included in the Proposed Dissolution Plan. The fiscal model was based on the 2024/2025 Village budget, the 2025 Town budget and trends in historical revenues and expenses reported by the Village and Town to the New

York State Comptroller’s Office. The model considered a number of factors including 1) the shift in costs from the smaller Village property tax base to the larger Town-wide property tax base; 2) the shift of the Town outside Village Highway Fund levy to the Town-wide tax base; 3) the impact of the Citizens Empowerment Tax Credit and 4) the net cost savings resulting from dissolution. The fiscal model also assumes town-wide fire protection services and the creation of a Hamlet of New Paltz Water District, Sewer District and Refuse District necessary to provide services and tax/charge for services on a sub-Town level. The proposed Water and Sewer Districts, similar to the current Village Water and Sewer funds, are supported by user fees and do not include property taxes as a source of revenue.

The fiscal model projects that a Village property taxpayer will see a reduction in their combined Village and Town property tax rate as summarized in **Table 2: Projected Tax Rate Impact – Village Property Owner**.

Table 2: Projected Tax Rate Impact – Village Property Owner

Estimated Property Tax Rate Impact Village of New Paltz Property Taxpayer					
Village Taxpayer	Current	Model - Post Dissolution			
	Current Rate/ \$1,000	No CETC Rate/ \$1,000	70% CETC Rate/ \$1,000	100% CETC Rate/ \$1,000	Change in Rate
Village	\$4.91	\$0.00	\$0.00	\$0.00	
Town General & Highway	\$8.69	\$11.08	\$10.49	\$10.23	
Fire Protection District ¹	\$0.00	\$0.42	\$0.42	\$0.42	
Village Legacy Costs	\$0.00	\$0.52	\$0.52	\$0.52	
Village Refuse District	\$0.00	\$0.05	\$0.05	\$0.05	
Total No CETC	\$13.60	\$12.07			-11.3%
Total 70% CETC	\$13.60		\$11.48		-15.6%
Total 100% CETC	\$13.60			\$11.23	-17.5%

Note 1: The Fire Protection District rate above reflects the operating costs. The Village will have retired the fire house debt prior to dissolution. For purposes of the fiscal model, the 10 year average annual debt service net of revenues was carried over to the Town general fund for all Village debt service other than water and sewer. It was shifted to the Town General fund for modeling purposes, but covers highway and fire debt service as well. Given that they are on the same tax base, placing the modeled solely in the general fund has not impact.

Note 2: The analysis does not include the Public Library Fund as it would not be impacted by dissolution.

Note 3: Dissolution does not impact School District or County tax levies or rates.

As **Table 2** indicates, the model projects that the combined Village and Town property tax rate will **decrease** by 11.3% with no CETC; **decrease** by 15.6% with application of 70% of the CETC and will **decrease** by 17.5% with application of 100% of the CETC.

Based on the 2024 Town assessment rolls all of the single family properties (property code 210) in the Village have an assessed value between \$57,000 and \$647,000. Based on the modeling developed, **Table 3: Projected Property Tax Impact by Taxable Assessed Value** presents an approximate projection of the impact on single family properties within this range, with and without the CETC.

Table 3: Projected Property Tax Impact by Taxable Assessed Value

Village of New Paltz Single Family Home						
Median TAV	Taxable Assessed Value	Combined Town & Village Current Taxes	Projected Savings			
			No CETC	70% CETC	100% CETC	
	\$60,000	\$816	\$92 11.3%	\$127 15.6%	\$142 17.5%	
	\$100,000	\$1,360	\$153 11.3%	\$212 15.6%	\$237 17.5%	
	\$150,000	\$2,040	\$230 11.3%	\$318 15.6%	\$356 17.5%	
→	\$216,400	\$2,943	\$332 11.3%	\$459 15.6%	\$514 17.5%	
	\$250,000	\$3,400	\$383 11.3%	\$530 15.6%	\$593 17.5%	
	\$300,000	\$4,080	\$460 11.3%	\$636 15.6%	\$712 17.5%	
	\$400,000	\$5,441	\$613 11.3%	\$849 15.6%	\$949 17.5%	
	\$500,000	\$6,801	\$767 11.3%	\$1,061 15.6%	\$1,187 17.5%	
	\$600,000	\$8,161	\$920 11.3%	\$1,273 15.6%	\$1,424 17.5%	

Property Tax Impact Town outside Village of New Paltz

The Town of New Paltz property tax rate impact on properties located outside the Village of New Paltz is presented in **Table 4: Town outside Village Property Tax Impact**.

Table 4: Town outside Village Property Tax Impact

Estimated Property Tax Rate Impact					
Town Outside Village Property Taxpayer					
Town-outside Village	Current	Model - Post Dissolution			
	Rate/ \$1,000	No CETC Rate/ \$1,000	70% CETC Rate/ \$1,000	100% CETC Rate/ \$1,000	Change in Rate
Town General & Highway	\$8.69	\$11.08	\$10.49	\$10.23	
TOV General & Highway	\$2.32	\$0.00	\$0.00	\$0.00	
TOV Fire Protection District operating costs only ¹	\$0.27	\$0.42	\$0.42	\$0.42	
Total No CETC	\$11.29	\$11.50			1.9%
Total 70% CETC	\$11.29		\$10.91		-3.3%
Total 100% CETC	\$11.29			\$10.66	-5.6%

Note 1: The 2025 Town fire protection district tax rate is \$0.71/\$1,000 of TAV. There will be 2 factors impacting the Fire Protection District rate for taxpayers outside the Village. The fire house debt service will be paid off and there should be a reduction in the rate. This factor is not related to dissolution and so it is not included in the impact analysis above. On an ongoing basis, there will be other capital expenses related to the fire service; however, likely not as high as has been experienced in the last 4 years. The Town rate associated with the operating costs is approximately \$0.27/\$1,000. The model assumes that there will be a town-wide protection district that would result in an approximate increase of \$0.15/1,000. **The net impact of the 2 factors would result in a reduction in the overall rate town outside village taxpayers currently pay.**

Note 2: The analysis does not include the Town Library District or other special districts as they are not impacted by dissolution.

Note 3: Dissolution does not impact School District or County tax levies or rates.

Taxpayers outside the Village of New Paltz are projected to experience an approximate 2% **increase** in their tax rate resulting from dissolution if there were no CETC applied to reduce taxes. An application of 70% of the CETC results in a modest **decrease** of 3.3% in the property tax rate and a **decrease** of 5.6% in the property tax rate if a 100% CETC were applied to reduce rates.

One Time Transition and Implementation Costs

Dissolving a Village government and ramping up a Town government to assume the services in the Village is a significant undertaking. There will be one-time costs associated with these transition and initial implementation activities. Preliminary estimates of these one-time costs are anticipated to be in the range of \$225,000- \$275,000 and after application of the \$50,000 CREG reorganization implementation grant, the net cost is in the range of \$175,000 - \$225,000. The Town also has the option of using up to 30% or \$300,000 of the CETC to support part of its implementation costs. NOTE: The one-time transition costs may be lower or higher depending on several variables, namely, whether municipal staff or consultants are utilized.

Examples of transition costs include, but are not limited to: legal and consultant services to facilitate the transition, to handle the land transactions and integrate Village and Town land use and other codes, preparation and transition of Village records; information services and the development of Map, Plan and Reports for the creation of the Hamlet of New Paltz Water, Sewer and Refuse District and the steps necessary to create an expanded town-wide Fire Protection District.

II. Board-Initiated Dissolution Process

General Municipal Law Article 17-A

Pursuant to General Municipal Law Article 17-A §773(2), a Board-Initiated Village dissolution process requires the Village Board to develop and adopt a detailed plan for dissolution that is then taken to the Village voters to affirm or reject via a referendum.

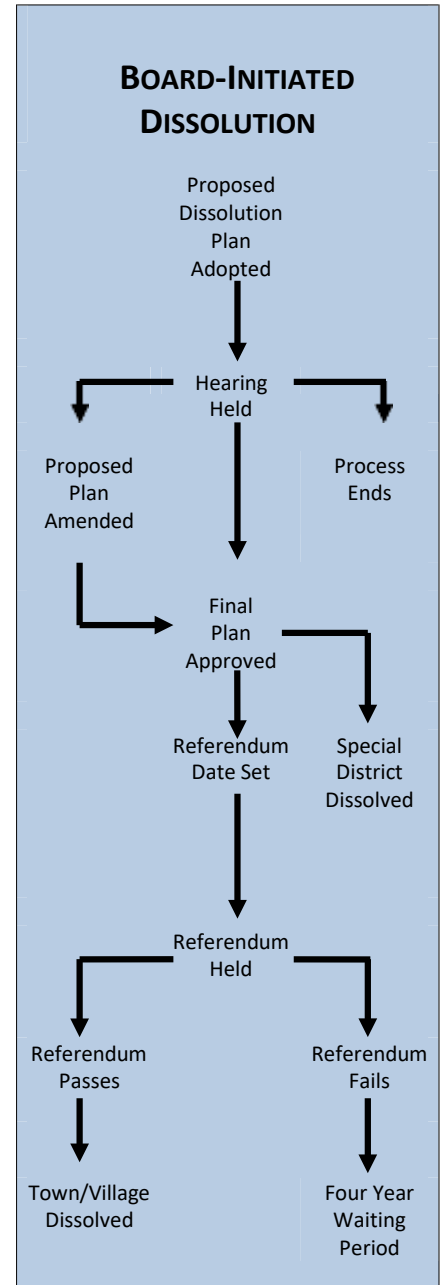
On January 22, 2025 the Village Board of Trustees voted to initiate a process to develop a Proposed Dissolution Plan for consideration by Village electorate. It was important to the Board of Trustees that the process engage key Village and Town elected officials, staff and other subject matter experts so that the plan would be based in facts, was doable and provided for the continuity of services. To that end, a number of working meetings between Village and Town leadership and staff were conducted to frame the key elements of the Plan.

The Village engaged Laberge Group to facilitate the process, conduct the necessary analyses, prepare documents and conduct citizen engagement. The primary objectives were to: 1) define current and develop potential post-dissolution service delivery and staffing models; 2) project the impact on revenues and expenses; 3) model the impact on the combined Village and Town property tax rates; 4) account for and develop a proposed disposition plan for Village assets and liabilities; 5) develop a preliminary approach to the integration of Village codes into the Town Code; and 6) identify critical transition steps should the Village electorate vote to dissolve.

What are the steps in a Board Initiated Dissolution?

Article 17-A of the NYS General Municipal Law lays out the legal process for a Board initiated dissolution:

- The Village Board must initially endorse by resolution a Proposed Dissolution Plan.
- The Proposed Dissolution Plan must be displayed and made readily available in a public place and posted on the Village website along with a summary of the plan [§775(1)].
- The Village Board must arrange for publication of the summary of the proposed Dissolution Plan in a newspaper of general circulation within the entity at least once each week for four successive weeks [§775(3)].
- The Board of Trustees must cause the proposed Dissolution Plan to be mailed to the Town Supervisor [§775(4)].
- As part of the Dissolution Plan, the Board of Trustees must set a time and place for one or more public hearings on the proposed plan. The hearing or hearings must be held 35 to 90 days after adoption of the resolution endorsing the proposed plan [§776(1)].



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

- The Village Board of Trustees must give notice of each public hearing in a newspaper of general circulation within the Village, and on the website at least 10 days but not more than 20 days before the date of the hearing [§776(2)].
- Once the final hearing on the proposed Dissolution Plan is closed, the Village Board of Trustees may:
 - Amend the proposed dissolution plan. No later than 5 business days after the plan is amended, a summary and copy of the proposed plan must be displayed and made readily available in a public place within the entity and posted on a website maintained by the entity, or by the village, town or county in which the entity is located [§776(3), (4)] **or**;
 - Decline to proceed further with dissolution proceedings §776(3)].
- Approval of the final Dissolution Plan must occur within 180 days from the close of the last public hearing on the proposed plan [§776(3)].
 - At the same time the Board of Trustees must enact a resolution calling for a referendum. The resolution must establish a date for a referendum, name the village to be dissolved, and contain other matters addressed in the law [§777(1), (2)].
 - The referendum must be held at least 60 but no more than 90 days after the enactment of the resolution calling for the referendum [§780(1)].
- Notice of the referendum must be published in a newspaper of general circulation within the Village at least once each week for four successive weeks prior to the referendum [§780(2)].
- If the referendum to dissolve fails, the dissolution process may not be initiated again for the same purpose for at least four years from the date of the referendum [§781(4)].
- If the referendum to dissolve passes, the dissolution will become effective on the date specified in the dissolution plan [§778].

The Village of New Paltz and the Town of New Paltz were asked to provide valuable local input and guidance through a series of interviews and work sessions which focused on a review of the village and town governance structures, services, budgets, financial obligations and property taxes as well as discussions about service continuity and transition planning should the Village dissolution vote pass. Each community was 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, if any would 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.

What are the Required Components of the Dissolution Plan?

Pursuant to Article 17-A General Municipal Law, Title 3, §774, the proposed board 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.

What will happen after the Referendum?

The registered Village of New Paltz voters will be asked to vote "yes" or "no" on a proposition to dissolve the Village. 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 the same purpose for at least four years from the date of the referendum [§781(4)].

If the referendum passes (i.e., the majority of votes cast are "yes"), the dissolution will become effective on the date specified in the dissolution plan [§778]. The Village Board must take the necessary steps to shut down the Village government by the date specified in the plan.

Funding for Dissolution Plan Development and Implementation

The Village of New Paltz applied for a grant through the Citizens Re-Organization Empowerment Grant (CREG) program, which is administered by the New York Department of State Division of Local Government Services, through the Local Government Efficiency Program (LGE). The Village is entitled to a 50% matching grant up to \$25,000 in grant funding to develop the Dissolution Plan. Should the Village electorate subsequently vote to dissolve; the Village will be refunded its local match except for 10% of the approved project cost. Should the electorate vote "yes" for dissolution of the Village, the Village and Town collectively are eligible for up to \$50,000 in grant funds to support costs associated with transition and initial implementation. The implementation grant is subject to a 10% local match.

Village of New Paltz Collaborative Dissolution Plan Development Process

Article 17-A requires the Village Board to develop and approve a Proposed Dissolution Plan; however, in reality, the decisions related to what services, how they will be delivered and how they will be paid for ultimately rest with the Town of New Paltz Town Board. The Village Board established a Dissolution Plan development process that recognized the important role of the Town in the future provision of Village services. As such, the Village Board opened the process up to the Town Board, the chairs of Town land use boards and Town department heads.

All Village department heads and a number from the Town actively participated in the process. They participated in interviews and meetings and provided valuable data and information on the service delivery model, as well as provided critical input into framing the proposed post dissolution service delivery model. The dissolution planning process considered the following critical questions:

- What services are delivered by the Village of New Paltz and the Town of New Paltz today?
- What services currently performed by the Village will be continued to be provided by the Town?
- Will Village services be changed in some manner or eliminated? And if so, how?
- How will dissolution potentially affect existing Village employees?
- What are the potential property tax implications of dissolution?
- What are Village liabilities and assets and what is the plan for disposition of these liabilities and assets?
- What are the financial obligations of the Village, and how will these obligations be managed and financed post dissolution by the Town?
- What is the effective date of the dissolution?

Ongoing communication with Village residents was a critical Plan development element. The process for Plan development as outlined in Article 17-A requires one Public Hearing after the endorsement of a Proposed Dissolution Plan by the Village Board of Trustees. The Village Board of Trustees went beyond the legal minimum, and carried out the following citizen access and input process during the development of the Plan:

- Development and maintenance of a dedicated website for the residents of the Village of New Paltz on the development of the Dissolution Plan which provides information about the dissolution process, timelines, updates, power point presentations, opportunities for public input, and a copy of the Proposed Dissolution Plan.
- Provision of a FAQ Section on the dedicated website with regular updates on the dedicated website.
- Hosted an initial Public Informational Meeting on January 15, 2025.
- Hosted a second public informational meeting on April 29, 2025 to review preliminary findings and preliminary plan elements and to obtain citizen input and feedback.

III. Situational Overview

The Village of New Paltz, incorporated in 1897, is the sole village located within the Town of New Paltz in Ulster County. The Village is located approximately 80 miles north of New York City and 70 miles south of the New York State Capitol in Albany. (See Appendix B: Village of New Paltz and Town of New Paltz Location Map). The Village is nestled between the NYS Thruway that runs north-south just east of the Village and the Wallkill River that runs south to north along the western edge of the Village. The Village is on the east side of the Shawangunk Mountains.¹

The Village is home to the State University of New York at New Paltz which had an estimated enrollment of over 7,000 full-time and part-time students in the 2023-2024 school year.²

A snapshot of characteristics for both the Village and Town of New Paltz is presented in Table 5: Municipal Characteristics Summary. The evolution of the Village as the densely populated town center that is now also the home to SUNY New Paltz, and the evolution of the Town outside the Village from its historical agricultural roots to a contemporary rural/suburban community have certainly played a significant role in the distinctions in services provided, the service delivery systems utilized and the values reflected in the Village and Town Codes.

The Village has an estimated population of 8,028 persons and the population outside the Village is estimated to be 7,023 for a town-wide population of 15,051. It is of particular interest that the Village land area is approximately 1.8 square miles resulting in a relatively high population density of 4,460 persons per square mile. In contrast the area of the town outside the village encompasses more than 32 square miles and has a relatively low population density of approximately 219 persons per square mile. The Village’s five year average median household income in 2023 was approximately \$59,375 as compared to a town-wide median household income of \$89,073.³ While data was not found for the median household income for the area outside the Village, it is obviously even greater than the town-wide median income.

Table 5: Municipal Characteristics Summary

Municipal Characteristics Summary			
	Village of New Paltz	Town Outside Village of New Paltz	Town of New Paltz (including Village)
Population	8,028	7,023	15,051
Land Area (square miles)	1.8	32.1	33.9
Population per square mile	4,460.0	218.8	444.0
Households	2,519	2,994	5,513
Occupied Units Paying Rent	1,654	511	2,165
Median Household Income	\$59,375	Not Available	\$89,073
<i>Population American Community Survey (ACS) 2023 5 year</i>			

¹ Comprehensive Master Plan of the Village of New Paltz, June 7, 1994, p. 6.

² Erkan, Michael, Increased Enrollment in SUNY and SUNY New Paltz, The Oracle, November 19, 2023.

³ American Community Survey 2023- 5 Year Average

IV. Governance and Representation

Representation

Currently, the Village electorate votes for the Mayor and Village Board of Trustees comprised only of Village residents. Should the Village electorate vote to dissolve the Village, all decisions become the responsibility of the Town Board comprised of representatives elected on a town-wide basis and responsible to a wider constituency and a wider set of policy issues and priorities.

Based on information obtained by the Village from the Ulster County Board of Elections, the number of Village registered voters totaled 5,783 of the 11,817 total town-wide registered voters, representing approximately 48.9% of the town-wide voter base in January of 2025.

Governance

Post Dissolution Municipal Electorate

Should the Village electorate 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.

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.

The Village is currently governed by the Mayor who is the chief elected official, and the Board of Trustees which is comprised of the Village Mayor and four elected Trustees. They are responsible for setting policy and overseeing all Village services and operations. Village leadership and staff have had a strong track record in serving Village residents and maintaining a stable fiscal condition. Village residents enjoy full water and sewer services, excellent parks and strong land use and quality of life codes that address the Village's unique needs. The Village has been successful in seeking grants to support community development and investments in Village assets. Examples include securing more than \$7,000,000 in sewer grant funds and millions of dollars in grant awards and agreements to upgrade the water treatment plant, expand the Village's water supply and upgrade the water distribution system. The \$5,000,000 New York State Governor's Office of Storm Recovery award to construct the new Fire House is another prime example.

Governance Streamlining, Stability and Resiliency

It takes a lot of work to maintain the level of shared services currently in place between the Village and Town. Each partnership, whether focused on fire services, park infrastructure, water or sewer service including expansions outside the Village, involves the Boards, department staff, fiscal staff and attorneys of both the Village and Town to achieve common ground. There is often significant time spent on getting agreement on definition of the services, the delivery system, the details of agreement language and the sharing of costs. This level of attention and time is compounded with the turnover of elected officials and critical staff.

The merger of local governments presents opportunities to re-align staff and functions in a way that not only achieve efficiencies but also facilitates increased capacity to have concentrated focus on the implementation of cost effective strategies that may not have been possible when functioning separately.

Both the Town and Village are relatively small governments with quite a bit of interdependence. Functioning as one government offers the opportunity to apply common sense approaches not only to daily operations but also to strategic planning. For example, expansion opportunities for water and sewer service must not longer be confined by the limitations presented by current Village and Town boundaries. Strategic planning relative to future land use, smart growth, economic development and corresponding infrastructure needs can be streamlined as well.

Across New York State, smaller governments are struggling to find candidates to run for public office; are concerned that it is becoming more and more difficult to replace critical staff positions; and are struggling to find volunteers to serve on municipal boards. Merging the Village and Town governments could increase stability through a larger organizational structure with greater capacity and resiliency than either the Village or Town can individually support.

Post Dissolution Conditions:

Post dissolution, the Town Board will set the policies and make the decisions on all issues that were formerly Village matters. The policies set by the Town Board, may not be the same as currently exists in the Village. However, dissolution could result in a larger more resilient government operation that could also take advantage of economies of scale and efficiency opportunities.

Village voters will need to weigh their perspectives on these governance and representation issues.

V. Services and Service Delivery

This section provides both a summary of the current services and service delivery models and staffing levels in the Village, and presents possible post dissolution service delivery and staffing models. It is important to note that there are often multiple options, and should the Village electorate vote “yes”, 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. In cases where services or personnel are shared through existing agreements between the Town and Village, it is noted as such.

Existing “Division of Labor” and Shared Services

There already exists a “division of labor” between the Village and Town in which the Town provides a range of services not provided on the Village level, and the Village provides a range of services not provided by the Town. A number of these services are provided through intergovernmental shared service arrangements between the Village and the Town. This inter-dependence provides a strong foundation for the streamlining of governance and organizational operations and service delivery. Examples of “existing division of labor” and shared services are summarized below:

- **Water and Sewer:** The Village extends water and sewer services to areas of the Town outside the Village.
- **Fire Protection Services:** The New Paltz Fire Department provides fire protection services to the entire area of the Village and also provides services to the entire area of the Town outside the Village through an inter-municipal agreement.
- **Police Services:** The Town provides town-wide police services.
- **Ambulance Services:** The Town provides town-wide ambulance services.
- **Justice Court:** The Town provides Justice Court services on a town-wide basis.
- **Town-wide Assessment:** The Town Assessor provides town-wide assessment.
- **Dog Control:** The Town Dog Control Officer provides services on a town-wide basis.
- **Parks and Recreation:** The Village owns and maintains multiple public parks, playgrounds and public trails as well as supports a number of special events and parades. These resources and services are open to and enjoyed by town-wide residents. Similarly the Town operates a recreation facility at Moriello Park which is owned jointly by the Village and Town. The Town maintains this park and infrastructure upgrades have been funded jointly by the Village and Town. The facility is available to all Town and Village residents. The Town also maintains trails that can be accessed by all.

Central Administrative and Fiscal Services

Village Clerk/Treasurer’s Office

Typically in New York State the village administrative and fiscal functions are primarily performed by the Village Clerk and Village Treasurer. In the case of the Village of New Paltz, one full-time person has been appointed as the Village Clerk/Treasurer/Tax Collector, and the position oversees the full array of administrative and fiscal functions. The staff performing Village Clerk administrative and fiscal functions total approximately 4.5 full time equivalent staff and is comprised of one (1) full time Clerk/Treasurer, one (1) full time Deputy Village Treasurer, 50% of a full time Deputy Village Clerk (the other 50% is allocated

to Planning), a part-time Municipal Bookkeeper, 2 part-time Account Clerks and part-time Deputy Village Clerk. The responsibilities of the Village Clerk/Treasurer's Office include:

Village Clerk Role:

- The central point within the Village organization, coordinating day to day Village operations and communicating with Mayor, the Board of Trustees, department representatives, community stakeholders and constituents.
- The Village's chief elections officer.
- Administers a number of human resource functions including payroll, civil service, benefits administration for workers' compensation, disability, health insurance and New York State employee retirement system reporting and employee accrual management.
- The Freedom of Information Officer and the Records Management Officer.
- The Village Clerk is responsible for purchasing.
- The Village Clerk issues a variety of permits including park and other facility rentals, parking, parades, special events, peddler permits, etc.

Village Treasurer Role:

- Prepare the draft Village budget based on Village Board direction. Responsibilities include strategic fiscal planning and analysis, revenue and appropriation projections and document creation.
- Monitor and manage the budget throughout the fiscal year.
- Manage grant funds including financial reporting, interfacing with the funder, grant compliance, invoicing and ongoing monitoring and following up on the grant accounts receivable.
- Maintain the Village financial records.
- Conduct bank reconciliations.
- Handle accounts payable and receivable.
- Process purchase orders.
- Prepare and file all Federal and NYS fiscal reports including the annual financial report.
- Collect property taxes, coordinate the notices of delinquency and administers the annual sale of property tax liens.
- Conduct financial planning with the Board of Trustees, manage the issuance of debt and payment of debt service and liaison with the Village's financial advisor and bond counsel.
- Provide guidance to the Mayor and the Village Board of Trustees on a number of financial matters.

Water and Sewer Billing Role:

- Prepare and collect quarterly 700 water and sewer bills and SUNY New Paltz bills. Provide detailed billing information to the Town for water and sewer district billings, and manage the accounts receivable.

Village Parking Enforcement:

- The Village has a multi-pronged parking regulation system that includes timed limited parking meters, permit parking and parking enforcement officers that enforce the Village's parking codes and issue parking tickets. The Clerk/Treasurer's Office is the administrative and fiscal arm of the program. The office receives and manages street parking meter revenue and handles the administration and collection of parking violation revenues. While the Village has an on-line

payment system, the administration and fiscal role remains labor intensive. It generates significant walk-in traffic and involves follow up work on outstanding cases.

Mayor and Board of Trustees Administrative Support

Village Project Coordinator Position:

- The central administration also includes a three quarter time Project Coordinator that works directly for the Mayor and the Board of Trustees that is responsible for the management of projects including grant writing, coordination and administration as well as managing special project such as the Ann Oliver House rehabilitation project. The position is also responsible for the preparation of Board of Trustee meeting agendas and materials.

Town Supervisor's Office

Assistant to the Supervisor:

- There is a full time Assistant to the Supervisor position that performs a wide range functions for the Town Supervisor.

Town Clerk Office

The Town Clerk's office consists of a full time elected Town Clerk and one and a half Deputy Clerks. The Town Clerk issues licenses for marriage, dog, hunting and fishing and is the registrar for birth and death certificates on town-wide basis. The Clerk's office issues permits for bingo, games of chance, parades, etc. In addition, the Town Clerk is the property tax collector for the Town of New Paltz.

The Town Clerk is also the Town's Records Management Officer and Freedom of Information Officer. Records managed include original Town records, oaths of office, etc. The Office is responsible to take and provide minutes of all Town Board meetings. The Clerk issues business permits and transfer station permits. The Town Clerk also manages the sale of plots at Evergreen Cemetery, coordinates the weekly Senior Transportation program and manages the in-house mail operation for Town government.

Town Comptroller's Office

The Town Comptroller's Office includes the following staffing (1) Town Comptroller, one (1) senior account clerk, one (1) account clerk and one (1) bookkeeper. The Office is responsible for the preparation and management of the annual operating budget; maintenance of all accounting of Town finances, conduct or cause to be conducted audits of court financial records, all accounts payable and receivable and preparation of all required Federal and New York State financial reports including the annual financial report (Annual Updated Document). The Office monitors and manages the multiple revenue streams. The Comptroller also plans for short and long term financing and is responsible for securing financing for capital. The Comptroller manages contracts; performs program fee collections and undertakes special fiscal analyses for the Town Board.

The Comptroller's Office is responsible for a number of human resource functions including payroll, civil service, benefits administration for workers' compensation, disability, health insurance and New York State employee retirement system reporting and employee accrual management. The Comptroller's Office also performs the majority of the purchasing functions.

Post Dissolution

There are certainly administrative and fiscal operational economies of scale and efficiencies that can be achieved by the merging of the functions; particularly in the fiscal functions. For example, there will be one tax collection per year rather than two; there will be the preparation of one budget, the maintenance of one set of financial books and one set of New York State and Federal annual reports including the annual AUD to prepare rather than two. It is recognized; however, that there will be an expansion of most of these functions and the addition of functions including the administration and collection of Village water and sewer fees as well as parking fees and violations. The Town will have an expanded scope of responsibility related to the addition of the new water and sewer districts, including but not limited to the planning and management of the capital financing for these systems. The central administrative and fiscal staff will be taking on an increase and diversity in services, appropriations, revenues, employees and the fiscal management of more infrastructure and the complexities of its financing. The Town will also be taking on the administration and management of numerous grants requiring programmatic, administrative and fiscal reporting and the tracking of the corresponding accounts receivables.

A potential merger of operations presents an opportunity to realign functions of the combined Village and Town administrative, fiscal and human resource operations. There are obvious functions that align with the Comptroller’s Office and those that would best align with the Town Clerk’s operations. There are functions such as the water and sewer fee collections and the collection of the parking enforcement revenues that may benefit from a functional and organizational review to determine if it makes more sense for these functions to be integrated and made part of the proposed new Town Public Works Division – “Water, Sewer and Town Center Services Division”. Both functions are labor intensive, are significant revenue generators and involve regular interactions with the parking enforcement officers and the water and sewer staff.

It may also be advantageous to bring in additional stakeholders such as 1) Town Justice Court to evaluate opportunities for streamlining the parking enforcement administration and collections and 2) Planning, Zoning and Codes to evaluate the optional staff allocation.

The post dissolution model assumes the full complement of Town central staff and carries over of the Village central administration staff including the Village/Clerk Treasures on a part-time basis. The Village Clerk/Treasurer will be critical to the transition and to the management of the closeout of the Village’s financial books and the preparation of State and Federal reporting requirements including the financial report to the Comptroller’s Office.

Village Records

Municipal records storage is governed by the Local Government Records Retention schedule based on the category of records. The Village has a combination of paper, locally stored electronic records and cloud based systems. The paper records are stored at Village Hall.

Post dissolution, the Town would become the custodian for Village records and would be required to retain the records according to the records retention schedule. Examples include Board meeting minutes, financial records, land use records, long term agreements and contracts, registrar records and infrastructure and construction documents.

If the Village voters elect to dissolve, the Village Clerk and the Town Clerk agreed to develop a plan for the coordination and storage of Town and Village records. The Village and Town may want to consider seeking a New York State archives or shared services grant to inventory and assess the existing records to determine

records eligible for destruction and to inventory and plan for the long term storage of the expanded Town records and maintenance of those records.

Central Administration and Fiscal Operations Post Dissolution Conditions:

The review of the current Town and Village central administration and fiscal functions identified a number of efficiencies that will be gained though the merger of functions. However, a conservative approach to the initial staffing needs was applied; all Town and Village administrative and fiscal staff but for one three-quarter planned Village retirement are assumed in the initial post dissolution staffing and fiscal models. This includes the Town Supervisor's Assistant and the Town Comptroller's and Town Clerk staff (7.5 FTE) and 4.5 FTE Village Clerk/Treasurer staff and the Program Manager. The efficiencies can be used for future savings through attrition or to address expanding services or service gaps.

The majority of the Village central administration and fiscal contractual costs were carried; however cost savings totaling \$39,000 include marginal reductions in audit, mailings, advertising and information services costs were recognized in the fiscal model.

The Town Clerk will assume the responsibility for the retention and management of the Village records pursuant to the New York State Records Retention schedule.

Village Attorney

The Village's part-time contract Village Attorney provides counsel to the Mayor and Board of Trustees on a variety of municipal matters and prepares and reviews agreements, contracts and other legal documents. Additional legal counsel is engaged for specialty and/or technical expertise such as land use planning, etc.

Similarly, the Town has a contract Town Attorney that provides counsel to the Town Supervisor and the Town Board and prepares and reviews agreements, contracts and other legal documents. Additional legal counsel is engaged for specialty and/or technical legal expertise.

Legal Services Post Dissolution Conditions:

Both the Village and Town have a contract attorney functioning as the municipal attorney and both engage specialty legal services as needed. The fiscal model assumes a modest reduction in the combined cost for legal services Please note that the transitional one-time costs includes cost estimates for one time legal services needed for integration of codes, property transactions, collective bargaining negotiations, and facilitation of the dissolution legal process and preparation of corresponding documents.

Village Department of Public Works

Village Department of Public Works Operations

The Village of New Paltz Department of Public Works has 9.5 staff including the Public Works Superintendent, 1 Municipal Worker Supervisor, 1 Water/Wastewater Maintenance Worker, 1 Municipal Worker III, 4 Municipal Worker IIs, 1 Municipal Worker I, a part-time typist and seasonal workers.

Approximately 50% of the Department's staff time is dedicated to water and sewer system responsibilities which are detailed in the **Water and Sewer Systems Section** of this Proposed Plan. The Department performs all of the public works functions for the Village, including all winter and summer street and

streetscape maintenance as well as the maintenance of all Village storm sewer and drainage systems, all facilities, grounds, park and public spaces. The Department is also responsible for the Village beautification program, support for special events and the Village’s refuse collection from public receptacles as well as for the Village’s multiple resident refuse, leaf and brush pick-up programs. The Department manages, maintains and repairs Village parking meters and collects parking meter revenues.

Street Maintenance and Improvements:

The Village and the Town road systems are outlined in **Table 6: Road Centerline Mileage**. The Village maintains 10.46 center land miles of roads. The Town maintains 57.65 center lane miles. Absorption of the Village roads represents approximately an 18% increase in center lane miles; however the street maintenance and snow and ice control operations in the Village and Town are quite different as summarized later in this section of the study. **Appendix C: Listing of Municipal Roads** provides an inventory of the existing Village roads that would become the responsibility of the Town of New Paltz.

Table 6: Road Centerline Mileage

Current Village and Town Road Systems		
	Village	Town
Centerline Mileage (NYS Inventory)	10.46	57.65
<i>Source: New York State Department of Transportation Highway Inventory, 2023.</i>		

The majority of Village paving is done through contracts using Consolidated Highway Improvement Program funds while small paving projects and repairs are completed in house. DPW staff provides mowing, weed whacking and tree trimming along Village streets and on property easements and right-of-ways as defined by various agreements. The Department is responsible for striping of Village crosswalks and parking lots as well as regularly scheduled street sweeping program. The Village has a significant number of street signs and traffic control devices that need constant management and replacement. The Village streets have high vehicle and pedestrian traffic, curbing, sidewalks and shade trees all of which dictate the service delivery models that are employed. As is the case in many villages, service delivery typically requires slower operations and higher staffing patterns as compared to Town highway operations.

Street Snow Plowing and Removal: During a typical snow event, the Village operates 8 to 9 dedicated routes; 7 of which are dedicated to roads and 2 routes dedicated to parking lots and access roads. Due to the tight design of Village streets with curbs and sidewalks, the number of crosswalks, the high level of pedestrian traffic and on-street parking, snow operations require a labor intensive delivery model utilizing smaller trucks without wing plows, and requires the removal of snow from crosswalks and parking lots.

Access Roads, Sidewalks and Parking Lot Snow Plowing: The Department is only responsible to plow Village-owned sidewalks which total approximately 1 linear mile. It should be noted that property owners, pursuant to Village Code, are responsible for the clearing of snow and ice from sidewalks abutting their property. The Department is responsible for the plowing of municipal parking lots and the access roads for the water and wastewater treatment plants and Village parks and recreation areas.

Drainage and Storm Sewer Maintenance: The Village has an extensive underground storm sewer system that requires ongoing preventive maintenance and replacement. The system includes 433 catch basins which are assessed and cleaned twice a year with repairs and/or replacements as needed. In addition, the Village maintains approximately 20 culverts.

Parks Maintenance: The Village parks and Main Street are heavily used by residents and visitors. The Department is responsible for maintenance of all of the Village parks and open space areas. Responsibilities include but are not limited to cleaning, repair, preventive maintenance, equipment replacement and painting as well as the mowing, trimming and planting of all the open space areas. Hasbrouck Park is a 5 acre park and is the largest Village park. Assets maintained at Hasbrouck Park include a gazebo, multiple fields and courts, roadways and picnic areas. Maintenance includes a significant amount of mowing, weed whacking and tree and shrub trimming. Other parks and public spaces maintained by the Department include: Gardens for Nutrition, Sojourner Truth Park/Plains Road Boat Launch, Peace Park and the entrance area and parking lot of the Rail Trail. The Department collects refuse from public receptacles located in the parks and along Main Street on Mondays, Wednesdays and Fridays. In addition, for 9 months of the year, a weekend pick-up is also provided.

Facility and Grounds Maintenance: The Department provides preventive maintenance, light maintenance and repair, painting, cleaning and grounds mowing and maintenance for all Village properties including Village Hall, the DPW garage, the pole barn, Water Treatment facilities and towers, and the Sewer Treatment Plant, related buildings, and pump stations. Responsibilities also include maintenance of the water service assets including the reservoir areas, the upper wells, the pump station and the property maintenance responsibilities pursuant to the property easement for the transmission line from the water sources to the treatment plant. The Department is also responsible for the grounds maintenance of the Elting Family Cemetery based on the terms of a deed agreement.

Residential and Commercial Refuse Pick Up: The Village solicits public bids for residential and commercial refuse pick-up service by a private hauler and the users pay the hauler directly.

Annual Spring Clean –Up and Leaf and Brush Pick-Up Programs:

The Villages provides one annual spring clean-up program throughout the Village. Bagged yard waste, brush, wood, up to 4 tires, batteries, small appliances, metal, up to 2 mattresses and furniture are picked up. Bagged leaves are collected throughout the year by the Department. The Village has a Fall loose leaf pick-up program. Given the on-street parking, this operation is slow and labor intensive.

Village Beautification Program and Special Events: The Department is responsible for the Village's beautification program, including flower plantings and watering, hanging seasonal banners, holiday decorations and lights. The Department also supports multiple special events and parades each year assisting the New Paltz Police Department by setting up and removing traffic control barriers and cones.

Parking Meters: The Department plays a significant role in the Village's parking management program. They are responsible for the management, maintenance, repair and replacement of the parking meters and the collection of revenues from the meters.

Village Public Works Equipment

The Village owns and maintains a fleet of vehicles and a wide array of equipment. **Appendix D: Village Vehicles and Equipment** provides an accounting of the current inventory. Village and Town Department leadership agree that there will be an opportunity to streamline the combined Village and Town equipment;

however, given the significant difference in functions, it was determined prudent to initially transfer the entire Village fleet to the Town. The team would then track the purpose and usage of all the equipment, determine what equipment is surplus, and build an integrated fleet management and replacement program.

Village Public Works Facility

The Village Public Works Department operates out of its facility located on Plattekill Avenue. The facility provides for indoor and outdoor storage of Village vehicles, equipment and supplies.

Town Highway Department and other Public Works Operations

Town Highway Department

The Town of New Paltz Highway Department is staffed with a Highway Superintendent, 2 Working Supervisors, 6 full time Motor Equipment Operators (MEOs), 1 auto mechanic position and 1 Secretary to the Highway Superintendent. The Town Building and Grounds function and the Town Transfer Station also report to the Highway Superintendent. The functions of the Highway and Building and Grounds Divisions are summarized below.

Highway Division: The 6 MEO positions assigned to the Highway Division are responsible for the traditional summer and winter maintenance of the Town’s 57.65 center lane mile road system. The summer program is focused on the in-house paving program that includes milling, base coating and resurfacing. The road maintenance program also involves a significant amount of roadside ditching, culvert work, mowing and tree trimming. In contrast, the Village’s summer work is more focused on catch basins, manholes and underground water, sewer and storm sewer maintenance and streetscape work involving concrete sidewalks and curbing. Other Town Highway responsibilities include signage, street sweeping, hydrant flushing and the removal of dead animals in the public right-of-way. The Division also handles underground water and sewer line maintenance; however, Town officials noted that this reflects only a minor component of their workload.

The Highway Division operates 9 dedicated snow plow routes with one person plows. The operation utilizes 6 large trucks with wings; 2 medium trucks with wings and 1 pick-up truck to plow the Town’s portion of the Empire State Trail bike lane. The snow operation involves the Highway Superintendent, the Supervisors and the 6 MEOs.

Buildings and Grounds: This Division is comprised of 3 Municipal Worker II positions. The Division provides all maintenance and repair of facilities (except HVAC which is provided by contract services) and grounds maintenance at the Highway Garage, the Police/Court Facility, the Recreation Center, the Youth Center and the small sewer treatment plant. Town Hall functions are housed in leased trailers at the Highway Garage site. The Division is responsible for all winter maintenance of lots and sidewalks at Town facilities. Cleaning services for all facilities is contracted out.

Residential refuse pick up: Like the Village, the Town solicits bids for the regular residential refuse pick-up service and the residents pay the hauler directly.

Leaf and Brush Pick-Up: Loose leaves are picked up one time in the fall. Given the road and street design, the Town is able to provide this service using a one man crew with a specialized truck. However, the Town does not pick up bagged leaves throughout the year. The Town provides residential brush pick up in the Spring; however, the Town does not offer a Spring clean-up program for residential bulk items. Residents can utilize the Town Transfer Station.

Sewer Treatment Plant: The Highway Superintendent oversees a small sewer treatment plant owned by the Town. Town staff are not responsible for the plant maintenance or operation. The Town contracts with a certified Wastewater Treatment Operator to monitor and maintain the plant. However, it is not the same firm utilized by the Village.

Public Works Post Dissolution Conditions

- **Maintain All Village Services:** The Plan calls for the Town to deliver all public works services in the manner in which Village residents and property owners are accustomed to receiving.
- **Full Complement of Village Public Works Staff Needed:** Each Department is functioning at or near full capacity, and it is recommended that initially all Town and Village positions are maintained to provide for continuity of services.
- **Future Opportunities for Gains in Efficiency and Cost Effectiveness:** The merger presents opportunities to better optimize the skill sets of both the “urban” team and the “suburban/rural” teams and to streamline functions between and among the new and existing Town Divisions. Potential areas include the migration of town outside village sewer and water services to a new Town Center Division and the potential integration of paving programs, rerouting of snow plow runs and the potential re-alignment of building and grounds. These efficiency gains can be leveraged to create savings; fill service gaps and/or address service expansions. Freed up experienced staff time can be refocused on the development and implementation of major initiatives and cost saving strategies.
- **Creation of a Special Refuse District:** Given the higher percentage of rental properties and the rental turn over associated with college students, the Village provides a spring clean-up program that picks up residential bulk refuse once per year. There was consensus that it would be important to continue this service in the Village given its unique needs. This can be handled by the creation of a special refuse district with boundaries the same as the current Village.
- **Clear distinctions in Services and Required Service Delivery:** Significant distinctions in work scope and required service delivery methods were identified between the two departments. Village work is focused on water and sewer services (approximately 50% of their time), maintenance and repair of storm sewers, catch basins, curbing and sidewalks, signage, parking meter management and repair, the Village beautification program, special events, etc. In contrast, the Town Highway Division is focused on paving, roadside tree work, road-side ditching and culvert maintenance. The Village’s winter maintenance program is a slower process utilizing smaller trucks and no wing plows whereas the Town operation is faster with more open roads and the ability to utilize wing plows.
- **Creation of a discrete Water, Sewer and Town Center Services Division:** Given the level of distinctions, it will be most effective to initially transfer the Village staff as an intact Division headed by current Village Superintendent of Public Works within the Town Public Works Department. The new division would report to the Superintendent of Highways.

Public Works Post Dissolution (Continued)

- **Transfer all DPW Vehicles and Equipment to the Town:** Stakeholders agreed that there will be efficiency gains and the ability to streamline the vehicle fleet and equipment; particularly specialty equipment not necessarily used on a daily basis. However, it was determined that it would be prudent to transition all the Village equipment and to utilize the first year or two to evaluate the integrated equipment needs. Any surplus equipment would be sold and the liquidated assets would be used to offset long term Village liabilities. This would also result in long term cost avoidance.
- **DPW Garage Facilities** Neither Public Works facility has the space to handle additional staff, needed bays or covered and uncovered vehicle and equipment storage. The proposed plan includes the transfer of the Village DPW facility to the Town.
- **NYS Consolidated Highway Improvement Program Funding (CHIPS):** The Town would receive an equivalent amount of CHIPS funding to that which the Town and the former Village would otherwise have received separately.

Water Services - Department of Public Works

Village Water System and Water Customers

The Village of New Paltz owns, maintains and operates its own water treatment plant and distribution system. The Village provides water services to the majority of the properties located within the Village, including SUNY New Paltz, and to four Town of New Paltz water districts outside the Village. The Village's primary water source is the NYC Department of Environmental Protection Catskill Aqueduct; providing approximately 60% of the water. Four Village reservoirs located near the water treatment plant source the balance of the Village's water supply. New Paltz water system serves 7,324 people through 1,126 service connections plus SUNY New Paltz users. When the college is in session, there are approximately 14,000 users.⁴

Operations and Staffing

The largest responsibility of the Department of Public Works is the management and maintenance of the Village's water and sewer infrastructure and systems which consumes approximately 50% of the Department's staff hours. The Department of Public Works maintains the buildings and equipment associated with the plant, a pump station, two 1.5 million gallon concrete water storage tanks and approximately 37 miles of water mains. The Department also installs and maintains the water meters and maintains and flushes fire hydrants twice per year, and has a RFID automated metering system. The Village Public Works Department is responsible for grounds maintenance and snow and ice control for all the water system assets including the water treatment plant, the four reservoirs, the four new wells and the mowing and maintenance of the property associated with the water transmission line easement starting at the connection point with the NYC DEP source line.

The water plant systems, equipment, and towers are monitored and operated by a contracted certified Water Treatment Plant Operator (WTPO). The Water Treatment Plant Operator is on site seven days a week and

⁴ Village of New Paltz Annual Drinking Water Quality Report for 2022

has certified operators familiar with New Paltz operations necessary monitor the systems and the water as well as be available to provide for 24/7 emergencies response.

Investments and Grant Funding

The Village has been focused on the diversification of its water sources, reduction of water leakage and the replacement of aging infrastructure which translates into direct cost savings for system users. The Village has been proactive, and has successfully received grant awards for improvements to the water system. Examples of investments and awards include:

- \$2,600,000 grant from NYC DEP for the construction of new wellfields to provide supplemental primary water sources to the Village and to construct repairs to Reservoir #4.
- \$4,600,000 in upgrades to the water treatment plant, the water storage tanks and the metering system.
- \$1,704,000 in a New York State Environmental Facilities Corporation Grant for Phase II Water System Upgrades with a matching Village funds of \$1,100,000
- \$500,000 Federal Bipartisan Infrastructure funding for water main replacement and system upgrades.

Costs, Revenues and Water Rates

The 2024/2025 annual operating budget appropriations for the Village Water Fund totaled \$2,133,277 and the primary revenue source is user water payments. Village staff indicated that it is typical for single unit residential users to use between 4,000 and 5,000 gallons per quarter. The Village Clerk/Treasurer is responsible for the management and administration of the billing system including the preparation of bills, collection and monitoring of payments and coordinating delinquent accounts for inclusion as a re-levy on the property tax bills. Water bills are sent out quarterly. There is an annual interfund charge made upon the Water Fund to reimburse the General Fund an amount to cover the costs of billing and management of the water payments. The current rates are shown in **Table 7: Water Rates for Village Users**.

Table 7: Water Rates for Village Users

Village of New Paltz Village 2024/2025 Village Water Rates	
Rate per Gallon (per Quarter)	Village Users & SUNY New Paltz
Minimum: Up to 4,000	\$30.00
4,001 to 50,000	\$0.007188
50,001 to 100,000	\$0.008050
100,001 to 200,000	\$0.009543
200,001 to 400,000	\$0.010687
400,000 to 750,000	\$0.012065
750,001 and above	\$0.013514

Town Water Services

Currently the Town does not operate a water treatment plant. The Town Water Districts are all supplied water from the Village of New Paltz. The Town manages the water meters and handles maintenance of the 6.3 miles water distribution system from the Village main line to the Town users. The Village issues a summary of usage by unit to the Town for billing purposes.

Water Services Post Dissolution Conditions:

In the proposed dissolution plan, the Town would establish a hamlet **Water District with boundaries the same as the current Village**. The District would continue to serve all the Village users including SUNY New Paltz. The current Town Water Districts will remain the same; however, consolidation of districts could be considered in the future. Key post dissolution conditions include:

- The Town would assume ownership of all water system assets on behalf of the water district users and would assume operations and maintenance responsibilities of the water treatment plant, all related system assets including the distribution lines as well as the property maintenance responsibilities associated with the transmission line easement
- The Town currently does not have staff with the expertise to manage, operate or maintain a water system. The Town would hire the full complement of Village public works staff to provide a seamless transition and assure for the health and safety of the water system users. The Town would continue to contract with a Water Treatment Plant Operator to provide ongoing system monitoring, operations and 24/7 emergency response.

Sewer Services

System Infrastructure

The Village sewer system infrastructure includes the wastewater treatment plant, four pump stations, approximately 23 miles of sewer collection system lines, and approximately 300 manholes. The entire collection system flows to the Village wastewater treatment plant located off Huguenot Street. The Village system has struggled with sanitary system overflows for many years; particularly during storm events, and the Village continues to be under a DEC consent order to address the overflows. The Order outlines a Remediation/Restoration Schedule which the Village has been diligently adhering to the best of its capabilities to reduce inflow and infiltration throughout its sanitary sewer collection system.⁵ The Village has invested approximately \$7,000,000 in the replacement and upgrade of existing lines and manholes since 2008 using a combination of grants and local dollars.

Sewer Customers

The Village provides public sewer services to approximately 6,000 people in the Village, SUNY New Paltz and the population served outside the Village through the Town of New Paltz Sewer Districts.

Operations and Staffing

The Village Department of Public Works is responsible for the management and maintenance of the entire sewer system. As stated in the Water Services section above, the Water and Sewer services consume approximately 50% of the Public Works Department's manpower. The Village contracts with a Wastewater Treatment Operator, that is on-site daily and provides 24/7 emergency response. Given the age of the collection system, and the issues with system overflows, the Department's maintenance program includes a

⁵ Brinnier and Larios, PC Professional Engineers and Land Surveyors, Water System Upgrade Engineering Report for the Village of New Paltz, August, 2022

proactive manhole inspection program and a grease trap inspection program. The Department is the responder to system overflow incidents involving clean up, repairs and required reporting.

Costs, Revenues and Sewer Rates

The 2024/2025 annual operating budget for the Village Sewer Fund totaled \$1,656,486 and the primary revenue source is user payments. The Village Clerk/Treasurer is responsible for the management of the billing system including the preparation of quarterly bills, collection and maintaining of payments, and coordinating delinquent accounts for inclusion as a re-levy on property tax bills. There is an annual inter-fund charge made upon the Sewer Fund to reimburse the General Fund to cover administrative staff costs. The current rates are shown in **Table 8: Sewer Rates for Village Users**.

Table 8: Sewer Rates for Village Users

Village of New Paltz Village 2024/2025 Village Sewer Rates	
Rate per Gallon (per Quarter)	Village Users & SUNY New Paltz
Minimum: Up to 4,000	\$28.00
4,001 to 50,000	\$0.006875
50,001 to 100,000	\$0.007700
100,001 to 200,000	\$0.008693
200,001 to 400,000	\$0.009736
400,000 to 750,000	\$0.010010
750,001 and above	\$0.012310

Town Sewer Services

The Town operates a small wastewater treatment plant. According to the Town, the plant is scheduled to close within 2 years and be converted into a pump station that will transmit the wastewater to the Village’s WWTP. The Village currently provides sewer services to three Town Sewer Districts.

Sewer Services Post Dissolution Conditions:

In the post dissolution plan, the Town would establish a **new Sewer District with boundaries the same as the current Village**. The District would continue to serve all the Village users including SUNY New Paltz, and existing Town Sewer District users will remain the same.

The Town would assume ownership of Village sewer system assets and would assume operations and maintenance responsibilities of the sewer treatment plant, all related system assets including the collection system pump stations and collection lines.

The Town does not have staff with the expertise to manage, operator or maintain a sewer system. The plan is for the Town to bring on board the full complement of Village Public Works staff to provide a seamless transition and assure for the health and safety of the sewer system users. The Town would continue to contract with a Wastewater Treatment Plant Operator to provide ongoing system monitoring, operations and 24/7 emergency response.

Land Use Planning, Zoning and Codes Administration and Enforcement

Section VIII. Land Use Policy, Laws and Regulations of this Proposed Dissolution Plan provides an overview of the Village land use codes and presents a potential approach to the integration of the Village land use codes into the Town land use codes. This section addresses the resources utilized to administer and enforce Zoning Codes and other Village Codes.

Village Department of Planning, Zoning and Codes

The Village Department of Planning, Zoning and Codes includes: the Director of Planning, Zoning and Codes, 1 Municipal Code Officer (MCO), a part-time Fire Inspector and a part-time Municipal Code Assistant. Fifty percent of a Village Deputy Clerk position is assigned to the Department.

Professional staff responsibilities include the preparation of board agendas and packets for both the Planning Board and Zoning Board of Appeals. Professional staff also conducts technical reviews of applications before the Planning Board, including site plan reviews and evaluation of projects in the context of current Village codes. Responsibilities also include the provision of technical assistance and clarifications and administrative support to the Planning Board, the ZBA, the Mayor, the Board of Trustees, multiple advisory boards and applicants.

Department responsibilities include the enforcement of the New York State Uniform Fire Prevention and Building Code (Uniform Code), the NYS Energy Conservation Construction Code (Energy Code) and approximately twenty Village codes. Local code enforcement efforts are centered on zoning, housing standards, fire safety, property maintenance and rental property codes. The Department is responsible for the maintenance of the rental property registry and conducts approximately 210 rental property inspections each year.

As part of the Department's enforcement of the NYS building construction code, the Department reviews building plans and issues permits (approximately 267 permits in 2023). Each permit typically requires multiple site visits to conduct construction inspections. Pursuant to the NYS Fire Prevention Code, the Department is also required to conduct fire inspections of approximately 96 assembly spaces annually and more than 125 multi-family structures and non-residential facilities every 3 years.

Village Land Use Boards

The Village of New Paltz Zoning Board of Appeals (ZBA) meets once per month for an hour (on average) and consists of one (1) Zoning Board Chair and four (4) Zoning Board members. The Board has the responsibility to make interpretations of the Zoning Law, issue or deny Special Use Permits and issue or deny variances.

The Village of New Paltz Planning Board includes a Chair, 4 members and has 2 alternates (currently vacant). The Planning Board reviews applications and plans related to land use, ensuring compliance with Village codes. This includes reviewing site plans, special use permits, and subdivision plans as well as general planning and zoning throughout the Village. The Board meets twice per month and meetings run approximately 2 hours or more.

The level of activity and the time dedicated by the Planning Board both at the Village and Town level was identified as a concern in a post-dissolution scenario. Both Boards already meet twice per month and collectively spend between 3-4 hours at each meeting.

Currently the Village Director is working with the land use boards to identify and develop a set of recommended zoning code amendments for consideration by the Board of Trustees. Among other topics, there is a proposal to streamline the types of actions requiring Village Planning Board approval and allowing for an administrative review process for defined set of actions as is permitted in other jurisdictions.

The Village has a Design Review Board that evaluates projects within the Village Historic District for compliance with design guidelines in order to maintain the historical integrity of the homes and historic setting of this area.

Town of New Paltz Department of Planning, Zoning and Codes

The Department staff include: the Director of Planning, Zoning and Codes, 1.5 Municipal Code Officers, 1 Fire Inspector, 1 Secretary to the Planning and Zoning Boards and a part-time code clerk. The Town Department has similar responsibilities as the Village including technical and administrative support to the land use boards and the administration and enforcement of Town Codes, the NYS Uniform Fire Prevention and Building Code and the NYS Energy Code.

Like the Village, the Town has an active building permit and inspection program and fire inspection program in conformance with the NYS Uniform Code. In 2023, the Department reported it issued 470 building permits. The fire prevention program involves annual inspections of 24 assembly spaces and the inspection of 57 multi-family structures (3+) and non-residential properties requiring inspection every three years.

Rental Registration Program

The Town also administers and enforces a local rental property code that includes a rental registry program; however, there are distinctions in comparison to the Village Code. First, the Village code covers all rental properties whereas the Town's program is limited to non-owner occupied one and two family rentals. Town officials indicated that they only conduct an initial rental property inspection whereas the Village program involves all rental properties and includes annual inspections. In addition, the Town Code requires the registration of properties with vacant structure.

Town Land Use Boards

The Town of New Paltz Zoning Board of Appeals (ZBA) meets once per month and consists of one (1) Zoning Board Chair and four (4) Zoning Board members. The Board has the responsibility to make interpretations of the Zoning Law, issue or deny Special Use Permits and issue or deny variances.

The Town Planning Board is a seven member board which meets twice each month and meetings typically run between 1-1.5 hours. The Planning Board reviews Site Plan applications for new and existing structures and Subdivisions in the Town outside the Village.

The Planning Board and the ZBA have a shared full time Secretary to the Boards that prepares agendas and meeting packets and takes meeting minutes.

Planning, Zoning and Code Administration and Enforcement Post Dissolution Conditions:

Stakeholders indicated that it will be important to protect the unique nature of both the Village and the area of Town outside the Village, through careful design of the post dissolution governance boards, operations, land use policies and the administration and enforcement of these laws. (See **Section VIII: Land Use Policy, Laws and Regulations** of this Proposed Plan for a review of the land use codes)

- Village Zoning Laws: The Plan recommends for the Town and Village to collaboratively work towards “hybrid” zoning adoption. This hybrid approach would retain the critical aspects of Village zoning, particularly zoning districts and the use and bulk schedules, while repealing other generally redundant sections and instead relying on equivalent Town zoning standards when it is practical.
- Realign the Town Planning Board and ZBA: As seats become available, appoint persons familiar with the former Village environments and regulatory process. The Land Use Workgroup identified multiple strategies to address concerns regarding the workload increase that the town-wide voluntary boards will have to handle; particularly the Planning Board:
 - The Village is currently reviewing its code and has identified project types that currently require Planning Board review and authorization that could be handled through administrative processes. These policy changes could happen prior to or during the development of the hybrid zoning code.
 - The staffing design should include the full complement of both Village and Town staff. This would enable increased staff analysis, technical review and summarization of projects for the board members prior to the meetings.
- Establish a Hamlet of New Paltz Land Use Advisory Committee The Land Use Workgroup *recommends that the Town form a temporary advisory board whose members would be knowledgeable of Village land development frameworks and physical characteristics. The Advisory Board would offer non-binding recommendations to the Town Planning and Zoning Boards for their consideration during their review of projects within the former Village.
- Establish a Design Review Board to review architectural design within the hamlet, or town-wide, depending on the Town’s direction, in order to help protect the interest of the permanent residents and businesses within designated districts using existing and potentially new design guidelines for those districts when possible.
- Staffing Dissolution will not reduce administration and enforcement workloads of NYS and local codes. Based on a review of the Town-Village workload, the combined staffing levels should be retained.
- Workflow automation technologies. A combined codes administration and enforcement operations could potentially benefit from an end to end work flow automation solution.

Fire Prevention & Control

Current Services

The Village of New Paltz Fire Department currently provides fire protection services in collaboration with the New Paltz Fire Department, Inc., a not-for-profit corporation. This fire company provides the firefighters and they are all members of fire company. The New Paltz Fire Department Inc. operates out of the Village Fire House and uses the fire apparatus and equipment owned and maintained by the Village.

The Village Fire Department, in cooperation with the New Paltz Fire Department, Inc., also provides fire protection services to the total area of the Town of New Paltz outside the Village. The Town created the New Paltz Fire Protection District as an administrative unit of Town government for the purpose of providing and taxing for fire protection services. These services are currently provided through an annual agreement between the Town and the Village. The annual operating cost is shared between the Village and the Town based on the proportional share of calls.

The 2024/2025 operating budget for the Fire Department totaled \$514,103 exclusive of debt service on the Fire House. This includes a part time office assistant, equipment, contractual costs, the annual provision for the fire service equipment reserve and the Length of Service Award Program (LOSAP) reserve.

Currently the Village offers a pension-like benefit programs for volunteer firefighters. This program, established by New York State, known as the Length of Service Award Program (LOSAP) allows the Village to establish a LOSAP which awards points that volunteer firefighters can earn toward LOSAP service credit. The Village is the municipal sponsor and is responsible for funding the program based on the annual service credit firefighters earn. The program is annually funded through the Village budget process which is transferred into a LOSAP reserve used solely to finance the long term LOSAP liability.

The Fire Department's trucks, vehicles and equipment are purchased, owned by and maintained by the Village. The Fire Chief manages the inventory and manages the maintenance schedule and recommends maintenance and replacements to the Village.

The Village recently constructed a new Fire House on property owned by the New Paltz Fire Department, Inc. and retired the older facilities. The Village entered into a 99-year lease with the not-for-profit fire company for the property. The Village owns the fire house structure located on the fire company's property. The net cost, after a \$5,000,000 grant from New York State, totaled approximately \$3,000,000 and is currently being financed through a bond anticipate note, the annual cost of which is shared equally by the Village and the Town. The bond anticipation note is anticipated to be paid off prior to dissolution.

Post Dissolution

Towns, unlike Villages, cannot operate municipal fire departments. Towns are authorized to create Fire Protection Districts or Fire Districts to serve areas outside villages within the Town. The current governance model in the Town is the Fire Protection District. A Fire Protection District is an administrative unit of the town rather than a separate local government. In this model, towns contract for services from a fire company, a City or Village department or with a Fire District. In comparison, Fire Districts are separate political subdivisions established for the purpose of providing fire protection in a designated area of the town. A Fire District has its own elected board and has the authority to levy taxes and issue debt.

The New Paltz community has previously considered and analyzed the feasibility of establishing a Fire District to serve the town-wide New Paltz community. This issue as to which governance model would best serve the community surfaced again during the discussions on Village dissolution. Both Village and Town officials are open to revisiting this policy issue; however, agree that such an important decision be considered outside the proposed plan for dissolution. A shift to a Fire District involves significant policy, taxing, operational and logistical considerations and numerous implementation steps that would be difficult if not impossible to operationalize as part of the dissolution of the Village. Upon consideration by the Steering

Committee and the Fire Services Workgroup, the plan proposes to continue the Fire Protection District governance model currently in existence. This decision does not in any way limit future discussions on the fire service governance model. **Appendix E: Town Fire Service Delivery Options** provides a summary of the differences between Fire Protection Districts and Fire Districts for future discussions.

Fire Service Post Dissolution Conditions

The Plan proposes that fire protection services be provided on a Town-wide basis including the area currently known as the Village utilizing the Fire Protection District governance model.

- The Town of New Paltz would enter into an agreement with the not-for-profit New Paltz Fire Department, Inc. for the provision of Town-wide fire services by the volunteer fire company who provides the firefighters. The service agreement will define the terms of the arrangement and outline roles and responsibilities of the Town and the volunteer fire company.
- The Village would transfer ownership of all of the fire equipment and vehicle fleet to the Town. The Town would own and maintain all of the equipment and trucks as is currently done by the Village. As is currently done, the Fire Chief would maintain the inventory of equipment and vehicle fleet and would recommend maintenance and replacement according to a mutually agreed upon plan with the Town. The Town would purchase needed equipment and would provide for the ongoing maintenance of all equipment and vehicle fleet.
- The Village would transfer the Fire House to the Town of New Paltz for the purpose of fire protection services. The Town would assume maintenance responsibilities for the facility. The current 99-year property lease between the Village and the volunteer fire company would transfer to the Town.
- The Town would establish itself as the municipal sponsor for LOSAP. The Village would transfer over the LOSAP reserve to the Town and the Town would correspondingly establish this reserve and establish a long term LOSAP liability in its accounts.

Parking Management, Enforcement and Collections

The Village has a parking enforcement team that includes 3 part-time Parking Enforcement Officers. The Highway Department manages and maintains hundreds of parking meters and collects the meter revenues and deposits them in the bank. Parking fees can also be paid via multiple mobile device options. The Village Clerk's Office manages the receipt of parking fees and functions as the Parking Violations Bureau that collects parking ticket fines that can be paid in person or through an on-line payment system. There is a fairly high volume of walk-in traffic and phone calls relative to parking tickets.

Post Dissolution Conditions: Parking Enforcement Program

There is significant day to day interface between the Village Clerk's Office, the Parking Enforcement Officers and the Public Works Department related to the Village's Parking Management Program. The Plan proposes that the parking enforcement officers report to the Sewer, Water and Town Center Services Division for administrative supervision. Dissolution would present an opportunity for the Police Chief to provide enforcement direction, and to weigh in on parking enforcement policy issues with the Town Board. The collection of parking tickets could be centralized with the Town Clerk who currently collects revenues and operates a counter for walk-in traffic or it could be handled as part of the Sewer, Water and Town Center Services Division of the Town Public Works Department.

Staffing and Employee Considerations

Current Village Staffing

Discussions of dissolution include considerations of the impact on current employees. These considerations involve multiple factors including post-dissolution services, service delivery, staffing needs, civil service compliance, collective bargaining agreements, salaries and benefits. The Village’s staff positions are outlined in **Table 9: Current Village of New Paltz Staffing**.

Table 9: Current Village of New Paltz Staffing

Current Village of New Paltz Staffing Model			
Dept	Title	Full Time	Part Time
Elected Officials			
	Mayor	1	
	Trustees		4
Clerk/Treasurers Office - Fiscal and Admin			
	Village Clerk/Treasurer	1	
	Deputy Clerk	1	
	Deputy Clerk/Project Coordinator	1	
	Temporary Account Clerk		1
	Custodian		1
	Deputy Village Treasurer	1	
	Municipal Bookkeeper (PT)		1
	Deputy Village Clerk (PT)		1
	Account Clerk (PT)		1
Clerk/Treasurers Office - Parking Enforcement			
	Parking Enforcement Officers		3
Public Works			
	Municipal Works Superintendent	1	
	Municipal Worker Supervisor	1	
	Water/Waste Water Maintenance Worker	1	
	Municipal Worker III	1	
	Municipal Worker II	4	
	Municipal Worker I	1	
	Summer Seasonal Workers		mult.
	Typist (PT)		1
Planning, Zoning and Building Department			
	Planning, Zoning and Building Director	1	
	Fire Inspector		1
	Municipal Code Officer	1	
	Municipal Code Assistant		1
Miscellaneous			
	Historic Preservation Secretary		1
	Fire Department Clerk		1
	Total Positions	16	17

Town Staffing

The dissolution planning process did not review Town departments that are not directly impacted by dissolution such as Police, Ambulance, Justice Court, Assessment, Recreation and Dog Control, among others. The Departments and their budgeted staffing most directly impacted by dissolution are outlined in **Table 10: Current Town of New Paltz Staffing.**

Table 10: Current Town of New Paltz Staffing

Dept	Title	Full Time	Part Time
Elected Town Board and Staff			
	Town Supervisor	1	
	Council Members		4
	Secretary to the Town Supervisor	1	
Town Clerk			
	Town Clerk	1	
	Deputy Town Clerk	1	1
Town Comptroller			
	Comptroller	1	
	Senior Account Clerk	1	
	Account Clerk	1	
	Bookkeeper	1	
Planning, Zoning and Codes			
	Director	1	
	MCO/Building Inspector	1	1
	Fire Inspector II	1	
	Planning, Zoning Board Secretary	1	
	Clerk	1	
Town Highway		FT	PT
Admin	Highway Superintendent/Sewer	1	
	Secretary to Highway	1	
Highway Division	Working Supervisor	2	
	Automechanic	1	
	MEO Highway	6	
B & G	Maintenance Worker II	3	
Transfer Station	Transfer Station Operator	1	
	Transfer Station Attendant	1	
Total Positions		29	6
Note: This chart includes the staff in the potentially impacted Town departments. It does not include the assessor, recreation, police, courts, dog control, recycling, etc. functions.			

Preliminary Assessment of Post Dissolution Staffing Needs

The planning process to a conservative approach, and made the distinction between the initial staffing needs post dissolution, and the longer term opportunities to streamline operations, re-align functions and implement cost effective re-organization. The fiscal model assumes an expanded Town workforce equal to the current Town workforce plus the current Village non-elected workforce adjusted by a planned retirement.

Transfer of Village Staff

Village and Town stakeholders agreed that it would be an advantage for the Town to bring on all the Village staff. Village employees bring unique skills and experience in delivering services to Town residents and property owners within the Village. Examples include the asset management and operations of water and sewer services, intensive streetscape and underground infrastructure, the administration and planning services and enforcement of Village codes and the parking management program. Similarly it would be critical to bring over the administrative and fiscal staff to handle the water and sewer billings; the parking bureau functions, village permits, grants and project management functions and to provide the general staffing to handle the increase in general fiscal and administrative operations. Stakeholders also agreed that these public servants have served the community with commitment and dedication and should continue without material loss.

Civil Service and Collective Bargaining

The Village and Town fall under the jurisdiction of Ulster County Civil Service and the New York Civil Service System. Preliminary consultation has occurred and should the Village electorate choose to dissolve, early consultation with the Ulster County Civil Service Office is recommended in order to facilitate a smooth transfer of staff from the Village to the Town. The Village and Town can work with County Civil Service to review position titles, job specifications, job classifications and employee status. Transferring municipal employees as a result of transferring functions from one municipal jurisdiction to another is guided by NYS Civil Service Law Section 70.2 Transfer of Function. This provides protections, such as seniority and hire dates, for employees that have permanent status in the competitive, non-competitive, labor and exempt classes. It also provides for the option to transfer accrued sick and vacation time based on set of parameters outlined in Section 70.2.

Both the Village and Town have collective bargaining units that negotiate compensation, benefits and work rules on behalf of covered employees. There is one bargaining unit within the Village of New Paltz and it is represented by Civil Service Employees Association, Local 1000, AFME, AFL-CIO Village of New Paltz Unit, Ulster County Local 856. The unit covers employees in designated titles in the Public Works Department, Planning, Zoning and Codes Department, parking enforcement and in the Clerk/Treasurer's Office.

The Town of New Paltz has three collective bargaining units, two of which cover employees in functional areas that generally correspond to village departments. The other Town unit covers designated Town Police Department titles. The first bargaining unit is the United Public Service Employees Union (Public Works) covering designated titles in the Highway Department, Building and Grounds and the Transfer Station. The second unit is the United Public Service Employees Union (General Unit) covering titles in multiple departments including the Comptroller's Office, Town Clerk and the Planning, Zoning and Codes Department.

Upon a positive vote on dissolution, Village and Town stakeholders have indicated they will initiate communication with the collective bargaining units as soon as practical to develop resolutions to potential labor issues and to implement a smooth transition plan. A preliminary review indicates that wages in the Town and Village are fairly similar; however the Village in general has a more generous benefits package. **Appendix F: Summary of Town and Village Employee Benefits** presents a preliminary review of current collective bargaining unit terms.

Agreements, Contracts and Grants

The Village of New Paltz has a number of agreements and contracts, including those with other governments; all of which the Town would assume. There are a number of contracts including deed and easement agreements that include long term responsibilities, liabilities and restrictions that the Town would assume upon dissolution of the Village. **Table 11: Agreements, Deed Restrictions, Lease, Easements** provides examples of the Village long term agreements.

Should the Village opt to dissolve, it is recommended that all active agreements and contracts be made available to the Town during the transition phase so that the Town can prepare to abide by any terms and conditions of the contracts, pay outstanding accounts payable post dissolution as well as extend, renew and/or terminate agreements as needed. The terms of any Federal and New York State grants that have funded the procurement or improvements to real or personal property should be reviewed for use/disposition conditions and records retention requirements.

Table 11: Agreements, Deed Restrictions, Lease, ROW and Easement

<p style="text-align: center;">Village of New Paltz Agreements, Deed Restrictions and Leases (For Illustrative and Guidance Purposes Only)</p>		
Summary	Parties and Date	Obligations
99-year land lease for the property on which the Village Fire House is located.	New Paltz Fire Department, Inc. District and Village	Lease agreement and addendum for property located at the corner of Henry W. Dubois and North Putt Corners Road for the construction and operation of a new Village of New Paltz Fire Station. The 99-year lease details obligations responsibilities including rent, maintenance of the facility and grounds, insurance coverage and utilities.
NYS Funding for the New Fire House	Governor’s Office of Storm Recovery (“GOSR”) and the Village, 9/18/20	The grant agreement includes obligations regarding records retention, disposition of assets among others that must be adhered to.
1928 NYC Permit for the Village to obtain a supply of water from the Catskill Aqueduct	City of New York and Village, 1928	The executed permit details the responsibilities of both parties including use of the water, quantity limitations, and responsibilities related to Village connections, indemnifications and insurances.
NYS EFC Grant for replacement of lead piping	NYS EFC Grant Agreement – Lead Service Water Line Replacement, 11/14/24	Agreement includes records retention and records access requirements after term of the contract ends.
Design of the Upland	NYC DEP and Village	Provided funding for project design and required that the

V. Services and Service Delivery

Reservoirs and Water Demand Mgt. Program Funding	5/13/15	Village and Town enter into an agreement requiring the Town to sell water to the Village during outages for a term of 20 years and outlined record keeping responsibilities beyond the project closeout.
IMA Authorization for NYC DEP to Connect to a Temporary Pipeline	NYC DEP and Village 2018	2018 NYC DEP & Village IMA to allow a DEP contractor to connect a temporary pipeline to Village's raw water line if there is not adequate supply for the Town and Village. See related conditions in the 5/14/20 IMA w/NYC DEP.
Construction of Upland Reservoirs and Repair of Reservoir No.4 Funding	NYC DEP and Village 5/14/20 and agreement extension dated 12/6/22.	NYC DEP provided funding for the projects. The Village is required to own, operate and maintain projects for 20 years from date of completion. Requires Village to comply with 2018 NYC DEP & Village IMA to allow a DEP contractor to connect a temporary pipeline to Village's raw water line if there is not adequate supply for the Town and Village. If the 2018 IMA is not adhered to, it is a breach of the funding agreement and is in effect for 20 years. IMA extension to 12/31/25.
NYC DEP Land Use Permit No 8079 – 5 year renewal	NYC DEP and Village	See permit for details of the Village's requirements and responsibilities. Current permit expires 12/31/28.
Community Choice Aggregation (CCA)	Village contract with Joule, Inc. to be CCA Program Manager	Town and Village use the same program manager. Town and Village should work with Joule on any technical issues.
Community Choice Aggregation – Electric Supply Agreement	Agreement between Village, Joule, Inc. & Direct Energy Services.	Same as above.
Use of the Dutchess Co. Fire Training Facility	Village and Dutchess Co.	Review the outlined Village responsibilities such as insured, named insured, etc.
Elting Cemetery Deed Agreement	Property Deed	The deed agreement includes responsibilities of the Village such as the maintenance of the property in perpetuity.
Empire State Trail Work Agreement	Village and NYS, 2019	The agreement includes a requirement that the improvements be maintained for a 10 year period.
Millbrook Pond Preserve Maintenance Work	Village and Town of New Paltz, 2015	IMA detailed responsibilities of the Village. Town will now have the responsibility for maintenance work.
Maintenance of the Water Supply System	Village and Town of New Paltz, 2015	IMA detailed responsibilities of the Village. Town will now have those responsibilities.
Kayak Rental License Agreement	Village and Ulster County Outdoors, Inc.	Annual renewal.
Sidewalk Project Grant Funds Agreement	NYS Department of Transportation and Village, 2024	The Grant agreement includes maintenance and an extended records retention schedule of 36 years after final payment. Inform NYS DOT of Town as owner.
Solar Array Grant	Village and NYSERDA	Agreement expires 12/31/27. Agreement includes ownership and operations terms.
Conservation Easement for Public Recreation Areas	Net Zero Development, LLC (grantor) and Village (grantee), 9/19/2018	Grantor provided a conservation easement to the Village or successor in perpetuity and agreement details the terms and conditions.
Non-Exclusive Easement for Access to Public Restrooms	Net Zero Development, LLC (grantor) and Village (grantee), 9/19/2018	Grantor provides easement for the purpose of public access to restrooms located on the Grantor's property.

Rail Trail Access Way non-exclusive easement agreement	Village (grantor) and Net Zero Development, LLC (grantee) 9/2018	Village provided accesses easement over a portion of the Rail Trail to Net Zero Development, LLC.
Drainage Easement	24-26 Church St. NP, LLC (Grantor) and Village (Grantee)	The Grantor provided an easement to Village on certain properties. Village has the right, not an obligation, to repair/make drainage improvements. If Village conducts work, the Village shall bill the property owner and if not paid, the cost becomes a lien upon the property.
Village granted a limited easement for a portion of a Village Parking Lot to Arista Realty for purpose of access to its parking lot.	Village (Grantor) and 29 Arista Realty (Grantee)	The Village has granted a limited easement over part of its property for the purposes of providing the grantee access to its parking lot for residents and visitors only. The grantee is responsible for the maintenance of the easement.
Village and Net Zero Development LLC stormwater drainage easements	Village and Net Zero Development, LLC 9/19/18	Village provides easement for sole purpose of stormwater drainage from grantee property and maintenance of drainage system. Grantee provides easement to Village for purposes of inspection of drainage system.
New Paltz College Association, Inc. granted two easements and conveyed land to Village	New Paltz College Association, Inc. and the Village	A description of a 20' wide easement for a water line and a 20' easement for an access road and electric pole the corner to the tower and a description of land conveyed to the Village for the purpose of a water tank site. Recommend reviewing easements, any related agreements and any deed agreements related to the land conveyance.

VI. Village Assets and Proposed Disposition

This section details the Village assets, their estimated values and a proposed disposition plan for the assets. In accordance with GML Article 17-A §774(f), Village assets include, but are not limited to, real and personal property, a preliminary estimation of current fair value thereof, and cash assets.

Village-owned Real Property

The real property owned by the Village of New Paltz is depicted in **Table 12: Village Owned Real Property**. The Table outlines the property address, current use, full value determined by the Town Assessor (2024 tax rolls), in some instances the insurance replacement value and the proposed plan for disposition.

Table 12: Village-owned Real Property

Village of New Paltz Real Property and Village Improvements								
	Property	Parcel #	Description	Code	Acres	Full Value ¹	Insurance Replacement Value	Proposed Disposition Plan
Village Hall Village DPW Facility Peace Park Parking Lot Parking Lot	25 Plattekill	86.34-4-4	Village Hall	652	2.81	\$1,176,984	\$2,792,794	Transfer to the Town
			Public Works Garage				\$1,281,272	
			Peace Park					
	Plattekill Ave.	86.34-4-1.110	Village Parking Lot	653	0.7	\$84,603		
	10 N. Chestnut	86.143-1-1	Parking Lot	653	0.07	\$33,810		
Water Services	Mtn. Rest Road (Town owns property)	78.3-1-7.100	Village owned infrastructure Village Water Treatment Plant wells	845	N/A		\$7,008,000	Transfer To Town on behalf of the Water District
	147 Mtn. Rest Road (Town Owned)	78.3-1-19	Village Owned Pump Station - DEP connection to WTP		N/A		\$709,000	
	79 Henry W Dubois	86.2-2-55.210	Pump Station	822	0.04	\$55,556		
	20 Bruce Street	86.12-2-59.100	Water Tower (2M gallons) Water Tower (1.5 M gallons)	822	1.10	\$1,547,619	\$1,917,886 \$1,905,266	
Sewer Services²	Huguenot St.	86.25-1-13	Sewer Plant	853	18.70	\$6,746,032	\$9,365,289	Transfer to Town on behalf of the Sewer District
Fire House	Henry Dubois and N. Putts (Fire Company owns land)		Fire House -building owned by Village		N/A		\$7,957,000	To Town
Parks, Recreation & Environmental Protection	Springtown Road	86.25-1-14	Ridge River Trail leased to OSI	822	15.3	\$376,825		To Town
	Mulberry Steet	86.26.-2-2.100	Moriello Park owned by Village and Town of New Palz	682	11.97	\$1,206,349		To Town
		86.26.-2-2.100		311	0.81	\$278,095		
	Broadhead Ave.	86.33-1-13	Rail Trail and Parking Lot	330	14.60	\$229,365		To Town
	Hasbrouck	86.42-5-1	Hasbrouck Park/playground	591	3.60	\$190,317	\$542,979	To Town
	30 Plains	86.41-1-24.100	Sojourner Truth Park/Boat Launch	971	2.7	\$270,794	\$61,195	To Town
	70 N Manheim Blvd.	86.2-1-12.110	Mill Brook Preserve	322	63.7	\$547,778		To Town
	5 Broadhead Ave	86.26-2-34.120	Ann Oliver House	210	0.06	\$229,365		To Town to complete the grant funded renovation
Other	16 Cooper Street	86.26-2-41	Retention Pond	315		\$1,587		To Town
	Huguenot St	78.82-1-6	Elting Family Cemetery	695	1.60	\$48,889		To Town w/ agreement
Vacant	Church St ³	86.26-2-44	Residential Vacant	311		\$1,270		To Town
	Huguenot St.	86.33-2-9	Residential Vacant	311	0.8	\$952		To Town
	Plains Road ⁴	86.41.1-26	Residential Vacant	311	1.5	\$211,429		To Town
	N. Putt Corners Rd ⁵	86.8-6-45	Residential Vacant	311	1.0	\$1,270		To Town

Note 1. Full Value equals the Assessed Value Divided by the Town Equalization Rate (2024 Final assessment roll; Uniform Percent of Value 063.00.

Note 2: The Village owns additional assets located on non-Village owned property. Assets include small structures, pump stations, etc.

Note 3: Odd corner lot at Church and Huguenot.

Note 4: Strip along Walkkill River adjacent to Sojourner Truth Park.

Note 5: Lot adjacent to the Mill Brook Preserve.

Real Property Proposed Disposition Plan

The proposed disposition plan for Village real property and improvements is to transfer all of the properties to the Town for public purpose. Each property was evaluated individually as part of the determination of the preferred disposition plan. A summary of the factors considered in the proposed disposition plan for the largest facilities are outlined below. The disposition plan also recommends that should any property be identified as no longer needed for public purpose, the proceeds of the sale should be used to offset outstanding Village liabilities.

- **Village Hall:** Current Town Hall offices remain in temporary trailer space and cannot accommodate expanded functions and staff associated with the dissolution. As such it is recommended that Village Hall transfer to the Town to provide interim space for the expanded Town functions while the Town develops and implements its long term solution. One alternative is to upgrade and utilize the Village Hall as the permanent Town Hall. If this is not the solution, the property should be sold with the proceeds going to the benefit of the former Village taxpayers to offset outstanding liabilities.
- **Village Public Works Garage:** Neither the Town nor Village public works garage can handle both operations. The proposed plan calls for the transfer of the Village Public Works garage to the Town.
- **Sewer and Water Real Property and Improvements:** The plan proposes that all sewer and water assets transfer to the Town for the benefit of the users of the sewer and water systems.
- **Fire House:** The Village entered into a 99-year lease with the New Paltz Fire Department Inc. to house the recently constructed Village Fire House. The new fire house was funded in large part through a Governor's Office of Storm Recovery Grant in the amount of \$5,000,000. The NYS funding agreement required the facility owner to be a municipality. The preferred plan is to transfer ownership to the Town. The not-for-profit fire company representatives indicated that they were comfortable with this plan as their organization was not positioned to take ownership and all the responsibilities involved including maintenance of the building.
- **Parks, Recreation and Trail Properties:** Transfer of all public spaces to the Town for continued use by the public.

Village-owned Personal Property and Disposition Plan

Article 17-A of the General Municipal Law requires that the Village Dissolution plan include a disposition plan for its personal property. Personal property includes vehicles, large equipment, office equipment, furniture, tools, parts inventory, and any other miscellaneous items. The most valuable personal property owned by the Village includes the fire apparatus, trucks and other equipment and the large equipment and vehicles utilized by the Public Works Department. **Appendix D: Village-owned Vehicles and Equipment** provides a comprehensive list of the Village's vehicle fleet and large equipment inventory.

The proposed disposition plan for the Village equipment recommends that the entire vehicle fleet and all equipment transfer to the Town. The fire equipment already serves the town-wide community. The Plan recommends that the expanded public works team take a year or so to evaluate the usage of all major assets to identify equipment that is no longer needed and can be sold. Should equipment be declared surplus, it is recommended that the sale proceeds be used to offset outstanding Village liabilities.

Village of New Paltz Fund Balance and Disposition Plan

The Village’s latest fund balance report filed with the New York State Comptroller’s Office is summarized in **Table 13: Village Fund Balance for Fiscal Year Ending 5/31/24**.

Table 13: Village Fund Balance for Fiscal Year Ending 5/31/24

Village of New Paltz Fund Balance Fiscal Year Ending 5/31/24			
	General Fund	Water Fund	Sewer Fund
Capital Reserve - Restricted	\$1,266,467	\$0	
Restricted Repairs	\$80,872	\$0	\$80,155
Restricted for Debt	\$33,764	\$48,626	\$35,957
Restricted for LOSAP	\$462,902	\$0	\$0
Restricted Other	\$0	\$79,803	\$0
Subtotal Total Restricted	\$1,844,005	\$128,429	\$116,112
Subtotal Assigned & Appropriated	\$164,000	\$142,500	\$0
Subtotal Assigned & Unappropriated	\$0	\$260,705	\$834,642
Subtotal Unassigned Unappropriated	\$889,482	N/A	N/A
Total Fund Balance	\$2,897,487	\$531,634	\$950,754

*Source: Village of New Paltz Finance Report filed with NYS OSC FYE 5/31/24.

General Fund: The General Fund has a number of reserve accounts restricted for special purposes. The largest of which is the capital reserve having a balance of \$1,266,467 as of 5/31/24. This is restricted for the procurement of fire service trucks and apparatus which will occur prior to dissolution. The restricted repairs reserve (sidewalk projects) and the debt reserve are anticipated to be spent prior to dissolution. The Length of Service Award Program (LOSAP) for volunteer firefighters would transfer to the Town along with the corresponding long term liability. Village officials do not anticipate any significant swings in the level of unassigned and unappropriated fund balance prior to dissolution. The proposed disposition plan is to apply all remaining unassigned fund balance to offset outstanding Village liabilities.

Sewer and Water Fund: The outstanding fund balances in the Water and Sewer Fund would be transferred to the newly created Hamlet of New Paltz Water District and Sewer District, respectfully.

Trust and Custodial Accounts and Other Reserves: The Village has a number of trust and custodial accounts such as the Elting Cemetery fund, the Woodland Ponds wetlands account and the Parkland Reserve fund as well as trust and agency accounts for the Planning Board escrow accounts. It is recommended that each transfer to the Town for continuation of their stated purpose.

Bank Accounts, Village Financial Books and Records

Post dissolution, the Town will need to keep Village accounts open for a three to six month period necessary to provide time to address accounts receivable and accounts payable activities. Prior to dissolution, Town officials will need to be added as signatories to any bank accounts which remain open. Post dissolution, the Town will be responsible to provide for the preparation and submission of all Village Federal and New York State filings and report preparations including year-end employer filings and the submission of the Village’s final Annual Financial Report to the Office of the New York State Comptroller. All financial records shall be the responsibility of the Town of New Paltz. The Village and Town currently use different financial software. Minimally, the Town will want to maintain the Village’s software for a year to two and then

VI. Village Assets and Proposed Disposition

determine how best to provides for the retention of Village financial and human resource records. It is further recommended that any and all NYS grant contracts be amended to name the Town as the contractor at least 90 days prior to dissolution.

VII. Village Liabilities and Disposition Plan

This section outlines the disposition of the Village’s current liabilities and indebtedness in accordance with GML Article 17-A §774(g) & (j).

Outstanding Bonds and Bond Anticipation Notes (BANS)

The outstanding principal for the current bond anticipation notes (BANS) is depicted in **Table 14: Village of New Paltz Outstanding BANS**. The chart includes the liability and proposed disposition plan.

As of the proposed date of dissolution, the General Fund liabilities related to the Village Hall roof improvement and the new Fire House will be paid off. The remaining BANS are all associated with water service infrastructure improvements. The proposed plan for the BANS is to transfer them to the Town as either BANS or long term bonds, where needed, and for users of the water service to continue to fund the annual debt service through the water rents charged through the water districts and to outside District users.

Table 14: Village of New Paltz Outstanding BANS

BOND ANTICIPATION NOTES					
Project		Outstanding 5/31/24	Projected Outstanding 5/31/25	Projected Outstanding 5/31/26	Disposition Plan
Facility Improvements - Ro	General	\$0	\$500,000	\$450,000	The Village's goal is to pay off the BAN in full prior to the date of dissolution through its budget process. Should there be remaining balance, the Village would use assets to pay off the bond.
Fire House Construction	General	\$1,900,000	\$1,000,000	\$0	The Village Treasurer indicates that this BAN will be paid in full by February 2026; prior to the proposed date of dissolution.
Water Projects					
Tank	Water	\$400,000	\$365,000	\$315,000	The balance of this obligation would shift to the Town and it would be paid for by the water system users through annual BAN or Bond debt service
Filtration Plant	Water	\$100,000	\$40,000	\$0	
Filtration Plant	Water	\$970,000	\$945,000	\$900,000	
Filtration Plant	Water	\$0	\$40,000	\$0	
EFC Grant - local share	Water	\$2,030,000	\$1,000,000	\$950,000	The balance of this obligation would shift to the Town and it would be paid for by the water system users through annual BAN or Bond debt service
EFC Grant - local share	Water		\$1,515,000	\$1,465,000	
EFC Grant - local share	Water		\$460,000	\$400,000	
DEP Water Source	Water		\$2,100,000	\$2,050,000	Based on an agreement with NYC DEP, the project will be reimbursed by NYC DEP.
DEP Water Source	Water	\$245,000	\$220,000	\$170,000	
DEP Water Source	Water	\$130,000	\$70,000	\$0	N/A
DEP Water Source	Water	\$80,000	\$0	\$0	
Total		\$5,855,000	\$8,255,000	\$6,700,000	
DEP Reimbursement				(\$2,220,000)	
Net of Reimbursement				\$4,480,000	

The sources for the balance as of 5/31/24 was the Village's independent audit. The projected balances as of 5/31/25 and 5/31/26 were provided by the Village Treasurer.

The outstanding principal for the current bond issues is depicted in **Table 15: Village of New Paltz Outstanding Bonds**. The chart includes the liability and the proposed disposition plan for each issue. It is anticipated that the only outstanding bond is the Water Treatment Plant Bond.

The proposed disposition plan transfers the Water Treatment Plant bond to the Town and the annual debt service payments will continue to be funded through water rents charges.

Table 15: Village of New Paltz Outstanding Bonds

Village of New Paltz - Water Fund Outstanding Bonds							
Issue	Issue Date	Maturity Date	Total Issued/ Borrowed	Outstanding Principal 5/31/24	Projected Outstanding Principal 5/31/25	Projected Outstanding Princial 5/31/26	Preliminary Proposed Disposition Plan
Water Tower & Meters - Refinanced	2022	Sept 2026	\$780,000	\$470,000	\$315,000	\$150,000	The issue will be paid off prior to the proposed dissolution date.
Water Treatment Plant Upgrades	2019	Apr 2039	\$3,850,000	\$3,120,000	\$2,960,000	\$2,795,000	Remaining debt will be retired by annual debt service payments funded by the users of the water system as is currently done.

Other Liabilities

Compensated Absences Liability represents the Village’s obligation to pay employees for earned, but not yet used, paid time off benefits, such as vacation. These balances change year to year depending on the level of use of accrued time off. As of 5/31/24, the liability totaled \$109,903.

Workers Compensation: The Village participates in the Ulster County public entity risk pool created under Article 5 of the New York State Workers’ Compensation Law to finance liabilities and risk. This liability as of 5/31/24 was estimated at \$92,920. This liability is dynamic based on the number and types of open cases. Prior to dissolution, the Village may want to consider potential settlement of appropriate cases. Any long term workers compensation liability would transfer to the Town’s long term liability accounts. The funding of these liabilities should follow the relevant fund or district such as Fire Protection, Water and Sewer Districts. Should there be an outstanding liability related to the Village’s General Fund, the cost shall be a cost upon the property taxpayers of the former Village.

Retiree Health: The Village of New Paltz provides retiree health benefits to its full time employees based on terms outlined in the Village’s collective bargaining agreement with CSEA. The same benefits are extended to non-union full time employees. The estimated post-dissolution cost in current year dollars is estimated at approximately \$165,000; however it will annually fluctuate as premiums change and as the status of retirees change. Retiree health care costs will be a legacy cost upon the property owners of the former Village. The disposition plan recommends establishing an escrow account for liquidated assets that could be used to smooth the year to year costs.

Length of Service Award Program (LOSAP): The liability totaled \$462,902 as of 5/31/34. The Town will become the new sponsor of the program and the actual liability as of the date of dissolution shall transfer to the Town with the corresponding reserve funds and will be funded by the town-wide Fire Protection District.

Judgements, Pending Litigation, etc.: Village Officials indicated that there are currently no outstanding legal judgements or pending litigation that would materially impact the Village liabilities.

Unknown Liabilities: There may be liabilities that are currently unknown. The Village will have to determine the disposition based on the nature and scope of the liability.

VIII. Land Use Policy, Laws and Regulations

GML Article 17-A, §789

In accordance with General Municipal Law (GML) Article 17-A §774 (K), this section outlines the dissolution plan for the Village’s current land use policies, laws and regulations. Pursuant to GML Article 17-A §789, all Village local laws, ordinances, rules, or regulations, in effect on the date of dissolution shall remain effective for a period of 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.

Upon dissolution, the Town has the option to integrate critical sections of the Village Zoning Law into the Town Code; reflecting the uniqueness of the Village’s historical development. This will allow the Town to incorporate revisions to the Zoning Code with updates that would benefit the residents and land owners post dissolution. Much of the Village of New Paltz was developed prior to contemporary zoning practice and includes area significant regional historical attractions. The Village is also the host to the SUNY-New Paltz campus, which has unique regulatory needs for college students, faculty, and staff. A plan of creating modest changes to the Village Code will allow for its integration into the Town Code, and allow the Town time to more effectively address issues of concern to residents and property holders within the Village.

The dissolution process is enhanced by the mutual cooperation between the Town and the Village. The Town and Village have already shared planning resources and projects that have benefited all residents within both municipalities, including a natural resources inventory, recreational properties, trails that cross both boundaries. Recent changes to the Town Zoning Code also created small walkable oriented business districts that complement the Village’s current zoning code, which fulfills the vision of creating active mixed-use areas already found in the Village.

This section characterizes the Village of New Paltz’s Zoning, broadly compares it with the Town of New Paltz’s Zoning, and discusses possible tactics for incorporating the Village zoning code into The Town’s zoning upon dissolution.

Current Village Laws

Geographical features of the Village and Town differ somewhat, and zoning for both municipalities respond to community needs. Distinct aspects of regulating land use and managing development in the Village appear to relate to its physical and historic features, including:

- The Historic Huguenot settlement area, a portion of which is a historic site and learning center.
- The College of SUNY New Paltz.
- The Off-Campus Student Housing Rentals.

The Town and the Village both share boundaries that include the Wallkill River, although the Village boundary includes only a portion of the frontage. Both floodplain areas are regulated by the Village and the Town within their respective boundaries. As the historical community center for the original agricultural driven economy, the Village has significant historical development ties with the Town, and much of this remains relevant. Generally speaking, zoning characteristics of the Town has been less dense than what has

been permitted in the Village, and leans toward preservation of agricultural land and rural open space, especially west of the Wallkill River.

East of the Wallkill River, Town Zoning has changed to encourage new walkable mixed-use areas and higher residential densities within close proximity of the existing Village and SUNY New Paltz campus, including the Town’s Mixed Street Mixed Use (MSMU) district, Gateway Hamlet (GH), Gateway Business (GB) and mixed Residential Variable (RV) district. Some of these zones are similar to what is permitted in the Village zones and a long-term view would be to refine zoning districts after a Comprehensive Plan Update is completed. A process of reconciling zoning areas should be undertaken upon dissolution and is generally outlined below.

Recommendation to Integrate Select Parts of Village Zoning

The following table provides general recommendations for the integration of the Village’s Zoning Code into the Town Zoning Code.

Table 16: Village/Town Zoning Code Integration Recommendations

Village of New Paltz Zoning Chapter 330		
Article	Title	Notes
Art. I	General Provisions <ul style="list-style-type: none"> • Title • Authority • Scope • Purpose • Definitions 	All stated purposes in the Village Code are also included in the Town Code. Definitions will need to be compared and merged with Town Definitions where applicable.
Art. II	Zoning Districts <ul style="list-style-type: none"> • Designation of Districts • Zoning Map • Interpretation of Boundaries 	<ul style="list-style-type: none"> • Zoning Districts R-1, R-2, and R-3 have smaller lot sizes than Town R-1 District for all single-family uses. Recommend renaming zoning districts HR-1, HR-2, and HR-3 to avoid non-conformity issues. • The H (Historic) zoning district is a unique district created for the protection of the historic properties in this area. Many of the stone structures built within this district are listed on the National Register of Historic Places, and the H zoning district includes a historic site that is open to the public. This district was created to allow the Village to enforce design guidelines to maintain the historical integrity of the homes and historic setting of this area. The current provisions of the H Zoning District establish a Village Historic Preservation Commission for review of all changes to properties in this district. The Town Historic Preservation Commission could assume the role of review if this Zoning District is incorporated into the Code, and the district language can be made to refer to the Town’s Historic Preservation Commission as the reviewing authority. Existing senior housing that takes advantage of lot size reductions in the R-1, R-2, and R-3 under the Village Code should be re-evaluated as a special use or overlay district to avoid creating non-conforming lots. Alternatively, the Town can create a Design Review Board that can review site development in the historic district as well as town wide for both historic significance and adherence to architectural design standards or guidelines. • The Village’s B-1 and B-3 districts were eliminated from Village Zoning, although some references to the eliminated zones are in the code. The B-2

VIII. Land Use Policy, Laws and Regulations

Village of New Paltz Zoning Chapter 330		
Article	Title	Notes
		<p>zoning district should be renamed B-1 and provisions of the Village Code be transferred to the Town Code. (The Town code does not have a zone named B-1, but it does have one named B-2.)</p> <ul style="list-style-type: none"> • The P-B zoning district shown on the map should be carried over to Town Zoning with provisions that include the Woodland Pond Senior Housing complex, which takes up the majority of this zone under Village Code Section 212-27. • Four projects are in different stages of review under the Villages NBR district and include design guidelines. Recommend inclusion of this district and design guidelines into the Town's code and review by a new Design Review Board. • The Villages Gateway G zoning district is a unique district and should be renamed the HG district, and the provisions and design guidelines for this district should be adopted into the Town regulations. • Zoning Map should be reconciled with the Town Zoning map as recommended as outlined above. • Interpretation of zoning map should be repealed and replace with the Town's statement.
Art. III	District Use and Development Regulations	The Village Zoning has unique objectives for regulating uses, bulk regulation, and process. The recommendation is to retain provisions for the zoning districts that would be retained to avoid use and bulk variances.
Art. IV	Supplementary Lot, Height, and Yard Regulations.	Because of the decreased lot size, the Village zoning has unique objectives that balance setbacks, accessory uses and placement of other structures and should be retained as much as possible, and incorporate into the Bulk Regulations table, and supplementary regulations in the Town Code.
Art. V	<ul style="list-style-type: none"> • Supplementary Regulations 	<ul style="list-style-type: none"> • Site plan review standards would be replaced by the Town Standards. • Conversion of Uses would be replaced by the Town Standards. • Sign Regulations should be compared to the Town Standards and reconciled, especially within the H District. Village specific design standards should be incorporated into the new H district and hamlet districts. • There are additional regulations for signs and design standards for the Village's business districts in this chapter that should be reconciled with Town Zoning where necessary after consideration of adjustments to business districts under Article II above. • The Town should consider creating a Design Review Board in order to help protect the interest of the permanent residents and businesses within the current village area and refer to existing design guidelines for those districts when possible. • Residential cluster development should be merged with the Town's cluster development provisions, and include provisions from 212-17 that regulate clustering of the current village zones of R-1, R-2, R-3, H, and P-B zoning districts, This section provides flexibility of residential unit types and smaller lot sizes that are appropriate for areas that have access to municipal sewer and water. • 212-28 Home Occupations: The characteristic of home occupations would vary from the Town to the Village areas and should be examined. The specific uses and requirements can be included in the hamlet or town-wide depending on differences.

VIII. Land Use Policy, Laws and Regulations

Village of New Paltz Zoning Chapter 330		
Article	Title	Notes
		<ul style="list-style-type: none"> • 212-30 Adult entertainment uses are prohibited in the Village on the basis that there are too many sensitive uses (such as residential, school, and religious uses) to provide a reasonable buffer from the impacts of adult uses on any parcel within the Village mainly because of the Village's, size, and refers to the Town Code for regulation of such uses. Once the dissolution of the Village has been completed, the Town regulations would protect the Village from Adult uses because the parcel size and prevalence of residential and school uses would make establishing Adult uses within the boundaries impossible. The Village Adult Use code can be repealed and replaced by the Town's regulations regarding adult entertainment. • Section 212-31 Gateway (G) District standards should be carried forward in the zoning district regulations of the Town Code. •
Art. VI	Floodplain District (Flood Damage Protection)	Both the Town and the Village regulate flood districts, based on designated areas of the FEMA floodplain and floodway maps, and control uses within these areas. Our discussion with the Village indicates that most areas within the F-Floodway zoning district are owned by the Village, and would transfer to the Town. We recommend that the Parcels be rezoned to the HF.
Art. VII	Special Use Permits	Because of the uniqueness of the Village, it is recommended that special use permit standards for the Village's R-1, R-2, R-3, G, H, P-B, and NBR Zones be transferred as much as practicable into the Town Zoning Code. Permitted special uses in the B-2 zone would have to be reconciled with other business zones within the Town Zoning Districts.
Art. VIII	Off-Street Parking	Village standards are designed to accommodate smaller lots Parking provisions in this section should align with the provisions in the Village Zoned R-1, R-2, R-3, B-2, P-B, G and NBR zones.
Art. IX	Performance Standards	This is a general statement of performance and safety for all site plan approvals. This may need fuller examination to confirm full comparability with the Town Code.
Art. X -	Nonconforming Buildings & Uses	Communities typically regulate nonconformities in unique ways. There is a need for thorough analysis on pros/ cons of using Town criteria on Village lots, especially when related to historic areas. Assessment should confirm there will not be an undesirable impact from potentially continuing an inconsistent use or structure, enlarging these, or changing their use according to Town standards.
Art. XI	Zoning Board of Appeals	Suggested to default to Town standards; yet, evaluate whether there may be key differences in powers or procedure compared with Town.
Art. XII	Administration and Enforcement.	Many aspects of the Village's code appear similar with those currently in the Town. Define whether to retain any Village techniques, such as Referral of Applications within the H-Historic Zoning District (Section 212.63 D.)
Article XIII	Interpretation, Application, and Amendment	This section should be repealed and Town/State standards should be applied.

Based on the analysis above, it is suggested for the Town and Village to work towards “hybrid” zoning adoption. This hybrid would involve retaining aspects of Village zoning, particularly the bulk schedule, while repealing other generally redundant sections and instead relying on equivalent Town zoning standards

when it is practical. In some cases, modifying standards slightly may be necessary when feasible. Many of the zoning use and bulk standards in the current Town zoning code recognize the need for different zoning standards in the denser areas east and west of the Wallkill River. Density is naturally focused east of the River, where the Village, state college, and I-87 are located. Using a hybrid approach would temporarily preserve much of the regulating approach applied in the Village's Zoning Districts within the Town's Zoning framework. It is also suggested to confirm through more detailed diagnostic analysis whether any supplemental regulations in addition to those discussed herein should be replicated within the Town's zoning.

This approach provides for an integration of zoning regulations for the former Village upon formal dissolution. One advantage is it will allow Town officials, such as volunteers on bodies like the Planning and Zoning Boards, as well as staff in the Building and Planning Departments, time to build stronger familiarity with Village zoning district regulations. With the spirit of the Village zoning districts retained upon dissolution, the Town can monitor and test how to optimally refine regulations that pertain to former Village areas, while it enables time for the Town to complete comprehensive planning and re-zonings already underway in other parts of the Town, prior to more intensive work on the former Village area.

This hybrid option would entail the following recommended steps:

1. The Town should review and consider current applications before the Village Board. The Director of Planning, Zoning and Codes confirmed that there were three potential applications before the Board in the areas recently rezoned NBR (Neighborhood Business Residential) in the Village.
2. Craft a Land Use Moratorium which the Village Trustees could effectuate upon an affirmative vote of the electorate on the issue of dissolution for a period prior to the date of dissolution, so as to afford the Village and Town the time necessary to craft a new hybrid Town Zoning Ordinance. When the Land Use Moratorium lapses, land use applications in former Village areas will be processed according to the hybrid Town Zoning Ordinance.
3. The Town should adopt the majority of the Village's district names and purpose and add these to the Town Zoning Map as new base zoning districts. Village zoning districts that do not appear on the Village zoning map, can be repealed, and when possible, zoning district in the Village that have similar goals to the Town can be rezoned. (Recommendations are included in the table above.)
4. The Town should consider adopting the Village's Schedule 1 - Table of Use & Bulk Requirements where applicable, and be added to the Town's tables of use and bulk regulations. Should the Village determine amendments are appropriate prior to dissolution, such modifications may be considered by the Town as part of the creation of the hybrid zoning ordinance governing the former Village. Any changes by the Village to the bulk tables should be done in coordination with the Town. Should these amendments not occur prior to dissolution, The Town should evaluate the former Village Zoning as part of its updated Comprehensive Plan Process, and codify as may be determined appropriate from that process.
5. After comparing the Village definitions with the Town Definitions, adopt select Zoning Definitions from the Village; and
6. Examine Supplemental regulations which may be needed to further the regulation of base districts in the former Village, such as the H (Historic District) regulations; and

7. The Town should create a Design Review Board to review architectural design within the hamlet, or town-wide, depending on the Town's direction.

Recommendation for Subdivision Laws

The process of subdivision is mandated by New York State and very similar for Towns and Villages, but within that framework there is room to add local policy and process that adds to the community review, and ensures that the land development is compatible with the community and the context of its surrounding environment. The Town's review process includes several features that are not in the Village's process that are helpful for the planning of a subdivision. This includes addressing historic preservation and significant views, and sensitive ecological areas and required clustering. For this reason, it is recommended that the Village's subdivision procedure be repealed, and the Town's subdivision law be revised, to ensure that unique features of the Village's Subdivision law is included when it enhances the Town's review process.

IX. Village Codes (Other than Zoning and Subdivisions)

Pursuant to GML Article 17-a §789, all local laws, ordinances, rules or regulations of the Village remain in effect for a period of two years post the effective date of dissolution unless repealed or modified and incorporated in the Town Code by the Town Board. 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.

Both the Village and the Town have a set of codes that layout their respective policies and norms. There are a number of Village codes that would no longer be relevant, a number that are specific to the Village and recommended for incorporation into the Town code, and some Village codes that are similar to current Town codes but may have definitions or regulations specific to the area formerly known as the Village. There are also Village codes reflecting policies that are not current Town policies which may require review to determine the Town Board's policy direction.

Recognizing the work involved in integrating and updating local laws, initiating the integration of the regulations and law laws during the dissolution transition phase is strongly recommended. Rather than leaving the entire body of Village local laws in force post dissolution, during the transition period, the Town may want to consider triaging the codes to determine an optimal plan and timeline for the incorporation of the necessary sections of the Village local laws, modifying other Town laws and repealing the balance of the Village local laws that are duplicative, no longer applicable or in conflict with Town local laws. To the extent possible it will be important to maintain the important Village local laws but also integrate the laws in a way that streamlines the administration and enforcement of its laws.

For local laws not yet incorporated into the Town at the time of dissolution, minimally, the Village local laws should be reviewed for conflicts with the Town laws and the necessary repeals and/or modifications should be put in place. **Table 17: Village of New Paltz Summary of Village Codes** provides preliminary guidance to help inform the Village and Town Code review process. The approach to the integration of Village Codes will be different for each code; however, the approaches have been organized into five categories and are outlined below:

N/A = Village Code No Longer Applicable; repeal Village code

V, M = Initially administer and enforce Village code and modify and incorporate within Town code within 2 years.

T, M = Modification to Town Code may be beneficial based on unique aspects or components specific to Village of New Paltz that may be important to retain.

T = Town Code to be Utilized -The Town Law covers the Village subject matter and the minor differences in laws have limited utility.

Review = Conduct an in-depth review of codes and address technical and/or policy considerations.

Table 17: Village of New Paltz Summary of Village Codes

Table 17: Village of New Paltz Summary of Village Codes					
Village Codes		Potential Action	Town Codes		Notes
Part I Administrative Legislation					
Chapter 1 – General Provisions					
Art					
I	Adoption of 1978 Code	N/A	N/A	Not Applicable	Repeal Village Code
II	Adoption-Renumbered 2004 Code	N/A	N/A	Not Applicable	Repeal Village Code
Chapter 5 – Assessment		N/A	127	Taxation	Repeal Village Code
Chapter 9 - Boards, Councils, Commissions					
I	Environmental Policy Board	Review		None Identified	The Village Board conducts studies and makes recommendation to the Village Board. Review establishment of a similar Town Board.
II	Shade Tree Commission	T, M	130.8	Removal of Trees	See Village Ch. 191 Trees for the regulation of trees in the Village. Town Conservation Board is responsible for the review of applications for the removal of trees.
III	Commission for Historic Preservation	T, M	140	Historic Preservation Commission	Potential to streamline and establish one commission.
IV	Landlord-Tenant Relations Council	V, M	N/A	None Found	Town may want to consider establishment of a Landlord-Tenant Council.
Chapter 16 - Continuity of Government		N/A	5	Continuity of Government	Repeal Village Code
Chapter 24 – Ethics, Code Of		N/A	15	Ethics	Repeal Village Code
Chapter 28 – Meetings		N/A	24	Meetings	Repeal Village Code
Chapter 31 - Officers and Employees		N/A	39	Employees	Repeal Village Code
Chapter 46 – Salaries		N/A	39	Employees	Repeal Village Code
Chapter 50 –Terms of Officials – Elected Officials		N/A	38	Terms of Office	Repeal Village Code
Chapter 55 – Zoning Laws, Adoption		Review	N/A	N/A	This section of Village Codes reflects requirements of Subdivision 2 of § 7-706 of the Village Law. Upon review, repeal Village Code.
Chapter 60 – Air Pollution		T, M	140.8	Zoning – Activity Standards	Village code regulates air pollution. Town Zoning code for all districts includes the prohibition of smoke, fly ash or dust which can cause damage to the health of persons, animals or plant life or to other forms of property. Review and modify Town Code as necessary.

Village Codes		Potential Action	Town Codes		Notes
Chapter 63, False Alarms		T, M	43	Alarm Systems	The Village and Town codes 1) provide for the response of both fire and burglar alarms, 2) require registration with the police and/or fire departments and 3) have similar rules and enforcement for false alarms. However, the Village also includes carbon monoxide alarms. The registration and false alarm reporting processes can now be streamlined including roles and responsibilities.
Chapter 66 - Alcoholic Beverages		T, M	49	Alcoholic Beverages	The codes are similar; however, Village provides exceptions for Village authorized fairs, picnics, etc. Evaluate a modification for the exception.
Chapter 70 – Animals					
I	Keeping of Animals and Fowl	V, M	N/A	None Identified.	Recommend incorporation of Articles I, II and III into Town Code and include any necessary changes to Zoning. Article I prohibits the keeping of domesticated animals other than pets except where permitted. However, the Code permits and regulates the keeping of bees and chickens where permitted.
II	Dog Control	T, M	62 63	Dogs Dog Licensing	Article II: The Village as well as the Town Codes prohibit dogs at large and include leash regulations. The Village code goes further and sets the maximum leash length and requires the removal of dog waste.
III	Cat Control	V, M		None identified	Article III - Village Code regulates cats. No more than two cats can roam outside per household; outdoor cats must wear ID and be vaccinated; feeding outdoors only when the owner is present.
IV	Trapping	V,M		None Identified	Review Article IV for potential repeal of the Village code.
Chapter 74 - Assemblies		V, M		None Identified	The Village regulates public assemblies, processions, parades and events using loud speakers including a required permit and potential conditions and revocation. Incorporate into Town Code.
Chapter 77 – Best Value Pricing		N/A	36	Purchases, Municipal	Repeal Village Code. Town code provides for best value pricing.
Chapter 79 – Bingo		Review	52	Bingo Licensing	Both codes regulate and license bingo pursuant to Article 14-H of the NYS GML. Village code lays out more game restrictions. Evaluate and address differences.
Chapter 82 – Blasting & Explosives		Review & V, M if needed		No specific code identified; references found in Various Chapters	Village code regulates the permitting, handling, transportation, storage, and use of explosives in the Village. Recommend a review and incorporation of Village code as necessary.

Village Codes		Potential Action	Town Codes		Notes
Chap 86 – Building Construction					
I	General Provisions	T, M	78, Art. I	Building Construction & Fire Prevention	Both Codes regulate the administration and enforcement of NY Building Construction Code. The Town and Village Building Codes have minor distinctions in the allowed construction permit exemptions that would need to be streamlined in an updated Town Code.
	None Found	T	78, Art II	New York Energy Star® Labeled Homes	Town code requires that construction of any one-family or two-family dwelling or multifamily dwelling of 3 stories or less to meet or exceed the minimum mandatory requirements for an Energy Star® Qualified Home which shall include "Water Sense" labeled appliances and plumbing fixtures.
II	Sprinkler Systems	V, M	N/A	None Identified	The Village requires all residential rental properties constructed after approximately May, 2020 to have an NFPA 13D fire sprinkler system or other approved system conforming to current NFPA standards installed & operational at the ingress and egress points of the structure prior to the issuance of a certificate of occupancy. Town may want to consider adoption of this requirement.
Chapter 90- Buildings, Unsafe		Review	56	Buildings, Unsafe	The purpose of both codes is essentially the same. A review of definitions and processes is recommended to assure the code works both in-side and outside the village.
Chapter 97 – Community Choice Aggregation		T	57	Community Choice Aggregation	Codes are essentially the same. Repeal the Village Code. Town and Village utilize the same administrator.
Chapter 98 - Curfew		Review		None Identified	Village code sets a curfew for children under the age of 15 from the hour of 11:00 p.m. until 6:00 a.m. of the following morning unless accompanied by parent or guardian. Recommend review for consideration of incorporation into the Town Code.
Chapter 101 – Environmental Quality Review		T	Chap 140 & Chap 139	Zoning Code and Wetlands and Watercourses.	Chapter 101 requires adherence to and sets the Village process to comply with the environmental quality review as promulgated by NYS § 8-0105 of the Environmental Conservation Law and Part 617 of Title 6 NYCRR. Town Code embeds the requirement in Chapters 140 & 139. Upon review and any necessary adjustments to Town Code, the Village Code can be repealed.
Chapter 106 – Environmental Protection		T	90	Gas and Oil By-Products	Both codes ban the use of oil and gas mining by-products (including brine) on municipal roads and property. Review differences in enforcement and modify Town Code as necessary.

Village Codes		Potential Action	Town Codes		Notes
Chapter 110 – Fire Arms		V, M		None Identified	Code prohibits the discharge any firearm, air gun, spring gun, sling shot or other instrument or weapon except in self-defense or in the discharge of official duty or during a memorial service or at an indoor rifle range operated under the supervision, guidance and instruction of a duly commissioned officer of one of the armed forces as specified in the code.
Chapter 113 – Fire Prevention		T, M	78	Building Construction & Fire Prevention	Both codes regulate the administration and enforcement of the NYS Fire Prevention Code. A technical review of both codes is recommended to identify needed modifications to the Town Code.
Chapter 115 – Fireworks		V, M		None Identified	Article 405 - NYS Penal Law regulates the permitting and requirements specific to the public display of fireworks and requires the designation of a municipal permitting authority. Village Chapter 115 designates the Mayor as the “permitting authority”. Should the Town not have an appointed designee, the Town Board would need to appoint a designee by formal action.
Chapter 120- Games of Chance		T	86	Games of Chance	Both codes regulate and require issuance of a license for games of chances pursuant to Article 9-A of the General Municipal Law (GML) of New York. Village code restricts games on certain holidays. Upon review, modify Town Code if needed.
Chapter 124 Grass, Rubbish and Trash		Review	89	Garbage, Rubbish, and Refuse	There are similarities and differences in the Town and Village Codes. The proposed dissolution plan contemplates the establishment of a special Refuse District in the former Village. This can provide a means to address the differences in the codes.
Chapter 129 - Housing Standards			See Below	See Below	The Village has adopted a comprehensive set of housing standards and regulations in Chapter 129. The Town has adopted housing regulations as independent codes in multiple chapters.
I	General Provisions	Review		See General Provisions in Chap 110 and 94	Structure the General Provisions section after defining organization of the other Articles.
II	Rental Property Regulations and Registration	Review	110	Rental and Vacant Residential Properties.	A collaborative review is recommended in order to enable both the Village and Town approaches to the rental property regulations. The Village requires registration of all rental properties. The Town excludes owner occupied rental properties, multi-unit dwellings (3+), ADUs and other housing categories. The Village code includes a required annual inspection of all rental properties. The Town Code may only include an initial inspection (needs clarification). Town Code also requires registration of <u>vacant</u> 1-2 family residential properties.

Village Codes		Potential Action	Town Codes		Notes
III	Security Deposits	T	94	Landlord and Tenant	Both codes establish regulations regarding security deposits and are essentially the same.
IV	Short Term Rentals	Review	110	Rental and Vacant Residential Properties	Both codes include short-term rentals (STRs) in their rental property regulations and define “short – term” similarly; however, the Town only regulates non-owner occupied short term rentals. Review code as part of the overall rental property regulations and incorporate Village regulations into Town Code in a manner that enables two standards, if necessary.
V	Good Cause Eviction Protections	V, M		None Identified	Town could consider adopting this article of the Village Code.
	Chapter 132 – Housing, Affordable	V,M		None Identified	There has been discussion within the Town regarding the potential adoption of a local law establishing an Affordable Housing Code similar to the Village Code.
	Chapter 135 - Littering	Review	96	Littering	Each code reflects the nature of their land use patterns. Consideration of a blending of the codes could address the different issues within and outside the Village.
	Chapter 138 - Loitering	V, M		None Identified	Incorporate Chapter 138 into Town Code
	Chapter 143 Noise	Review	100	Noise	The codes have similar intent; however, reflect the difference of density and land use. A review of both is recommended to ensure the best interests of all areas of the Town.
	Chapter 146 Notification of Defects	T, with review	118.1	Chapter 118 Streets and Sidewalks; Article I Notification of Defects	The Town and Village codes both cover highways, bridges, streets, sidewalks, crosswalks, and culverts; however the Village code also includes all property owned by the Village. A review of the covered property and process is recommended.
	Chapter 152 Peace and Good Order	Review		None identified	The Village code prohibits 1) the destruction of Village property, traffic equipment; and 2) throwing of stones and other missiles which are considered violations of the penal code.
	Chapter 155 Peddling and Soliciting	Review	105	Peddling and Soliciting	There are many similarities; however, a review is needed to best address the distinction in the codes.
	Chapter 160 Retail Checkout Bags	N/A		None Found	Based on NYS law, repeal Village Code.

Village Codes		Potential Action	Town Codes		Notes
Chapter 163 Sewer		T, M	113	Sewers	A comprehensive technical and policy review of both the Village and Town Code is recommended for the development of the post-dissolution Town Sewer Code. There is similarity in the organization of the regulations in the Village and Town Codes. A summary of both the Village and Town Codes is attached to assist in the code review and development of a post-dissolution Sewer Code
I	Definitions		I	Definitions	
II	Use of Public Sewers Required		II	Use of Public Sewers Required	
III	Private Sewage Disposal				
IV	Building Sewers and Connections		III	Buildings Sewers and Connections	
	N/A		IV	Sewer Extensions	
V	Sanitary Sewer Specs				
VI	Use of Public Sewers		V	Regulations for Use	
VII	Protection of Sewers				
VIII	Powers and Authority of Inspectors		VI	Administration and Enforcement	
IX	Sanitary Sewers		VII	Sewer Charges	
X	Penalties		VI	Admin & Enforcement	
Chapter 165 Storm Sewers and Storm Sewer Management		Review	115 116	Storm Sewers Stormwater Management, Erosion & Sediment Control	Village Chapter 165 deals with storm sewer regulations, illicit discharges, stormwater pollution enforcement & stormwater management. Town Chapter 115 addresses stormwater pollution enforcement, illicit discharges, and failing sewage treatment systems. Town Chapter 116 addresses land development and erosion control management systems. The post dissolution Town Code will need to incorporate elements of Chapter 165.
Chapter 166 - Shopping Carts		V, M		None Found	Review and consider incorporation of Village code.
Chapter 171 – Solid Waste, Collection of		Review	114	Solid Waste, Residential Collection	Village code regulates & requires licensing of residential and commercial refuse collection. The Town regulates & licenses residential only.
Chapter 175 – Streets and Public Places		Review	118 133 49 96	Streets and Sidewalks Vehicle & Traffic Alcoholic Beverages Littering	Ch. 175 of the Village Code regulates for streets, sidewalks and public places. Town Ch. 118 addresses streets and sidewalks; however regulations related to public places are found in multiple Chapters including 113, 49 and 96. Note: Town regulations for sidewalk construction and use were not available as they were under review.
Chapter 178 - Subdivisions		Land Use	121	Subdivision of Land	See the Land Use Section of this Proposed Plan.
Chapter 182 - Taxation					
I	Utility Tax	N/A		N/A	The Village imposes a gross receipts utility tax pursuant to authority granted by § 5-530 of the NYS Village Law. NYS does not authorize Towns to impose this tax. Repeal the Village Code.

IX. Village Codes

Village Codes		Potential Action	Town Codes		Notes
II	Senior Citizen Exemption	T	§127 Art III	Taxation- Senior Citizen Exemption as amended by Local Law 2025-1	Both the Village and Town include the exemption.
III	Non-profit Realty Taxation	Review	127 Art. I	Property of Nonprofit Organizations	NYS RPTL §420A outlines the not-for-profits that are mandatorily exempt from property tax. NYS RPTL §420B outlines a permissive class of not-for profits that shall be taxed unless a municipality exempts them from taxation. The Town Code provides for the taxation of certain categories such as public playgrounds and historical properties whereas the Village code does not. Village taxes youth sports but the Town does not. Review local codes to §420B to assure the Town permissive class organizations are authorized and review the exemption distinctions between the Town and Village codes.
IV	Exemption for the Physically Disabled	T	§127- Art II	Improvements for Handicapped Accessibility	Codes are the same; utilize the Town Code and repeal the Village Code.
V	Delinquent Tax Collection	N/A		None Found	Repeal Village Code.
VI	Charitable Gifts Reserve Fund Tax Credits	Review		No Code Identified	Review the value of modifying and adopting the Village code.
VII	Commercial, Business and Industrial Exemptions	T	§127- Art IX	Taxation – Commercial, Business & Industrial Exemptions	Very similar; Village code provides for grandfathering. Confirm no existing grandfathered Village exemptions.
VIII	Volunteer Firefighter and Ambulance Worker Partial Tax Exemption	T	§127- Art X	Taxation – Volunteer Firefighter	The codes are the same; repeal the Village Code.
Chapter 191 Trees		Review	130.	Tree Conservation – 130.8 Tree Removal	Attached is a summary comparison of Village Ch. 191 Trees and Town Ch. 130 Removal of Trees.
Chapter 195 – Vehicles, Abandoned		V, M		None Identified	Consider integration of the Village Code into Town Code.
Chapter 198 – Vehicles and Traffic		T, M	133	Vehicles and Traffic	Modify Town Code to incorporate specific Village vehicle & traffic regulations. Note: NYS DOT sets town speed limits. Upon request from a Town Board, NYS DOT can set speed limits lower than the NYS limit as low as 25mph and as low as 15mph for school zones based on set criteria.
Chapter 201- Water		Review	137	Water	Currently the Village treats water and supplies the Village, water districts within the Town and other users with treated water. A comprehensive technical and policy review of both the Village and Town Code is recommended for the development of the post-dissolution Town Water Code.

X. Fiscal Impact of Dissolution

In accordance with GML Article 17-A §774 (2d), the Dissolution Plan must include a fiscal estimate of the cost of dissolution. This includes a review of both the one-time costs related to the transition and implementation of the dissolution and the long term fiscal impact on the residents and taxpayers of the Village of New Paltz and the Town-outside-Village of New Paltz taxpayers and residents.

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 on-time costs associated with these transition and initial implementation activities; a listing of which is provided below. The actual cost will depend on what is determined as needed and what services can be done accomplished in-house.

Preliminary estimates of the one-time costs are anticipated to be in the range of \$225,000- \$275,000 and after application of the \$50,000 CREG reorganization implementation grant, the net cost is in the range of \$175,000 - \$225,000 depending on the utilization of staff vs. outside consultants. The Town also has the option of using up to 30% or \$300,000 of the CETC to fund part of its implementation costs. It is important to remember that the one-time costs are just that one-time. This needs to be compared against the anticipated on-going taxpayer savings. The initial ongoing annual cost savings plus the value of the CETC far outweighs the one time transition and implementation costs. Examples of transition and implementation costs include:

- Consultant services to facilitate the Village and Town transition and implementation.
- Legal/consultant services to support property transactions.
- Legal/consultant services to handle collective bargaining.
- Legal/consultant services to assist in the incorporation of Village zoning laws into the Town Code.
- Legal/consultant services to review and integrate Village Codes into the Town Code.
- Development of a map, plan and reports by the Town for the creation of a new Water District, Sewer District, Fire Protection District and the special Refuse District.,
- Information Services needed to address e-mail, website, networking, software costs, etc.
- Streamlining, organizing, digitizing and moving of Village records.

Post Dissolution Fiscal Impact Methodology

The study modeled the post dissolution fiscal impact including the elimination of the Village tax levy and the changes to the Town tax levy and rates. The study used the 2024/2025 Village Budget, the 2025 Town Budget and a review of multi-year annual financial filings with the Office of the State Comptroller as the base of the analysis. The model is a **projection only** and is based on post dissolution services and costs outlined in this Proposed Dissolution Plan. This is a point in time analysis using current dollar values of the potential impact of dissolution and is not an analysis of the first year post-dissolution budget.

Property Tax Levies

The Village of New Paltz 2024-2025 appropriations, revenues, appropriated surplus and tax levy are summarized in **Table 18: 2024/2025 Village of New Paltz Budget Summary**.

Table 18: 2024/2025 Village of New Paltz Budget Summary

Village of New Paltz 2024/2025 Adopted Operating Budget				
	Appropriations	Estimated Revenues	Appropriated Fund Balance	Property Tax Levy
General Fund	\$ 4,348,594	\$ 2,618,361	\$ 164,000	\$ 1,566,233
Water Fund	\$ 2,133,277	\$ 1,990,777	\$ 142,500	\$ -
Sewer Fund	\$ 1,656,486	\$ 1,656,486	\$ -	\$ -

Source: Village of New Paltz 2024/2025 Budget

The Town of New Paltz Adopted 2025 Operating Budget including the A, B, DA and DB funds is depicted in **Table 19** below. Note: Town Special Districts are not included.

Table 19: Adopted 2025 Town of New Paltz Budget

Town of New Paltz 2025 Adopted Budget (Other than Special Districts)					
Fund	Code	Appropriations	Estimated Revenues	Appropriated Fund Balance	Property Tax Levy
General Fund Townwide	A	\$11,686,670	\$1,461,177	\$300,000	\$9,925,493
General Town outside Village	B	\$790,365	\$388,910	\$401,455	\$0
Highway Townwide	DA	\$431,317	\$15,611	\$0	\$415,706
Highway Town outside Village	DB	\$2,298,687	\$179,562	\$100,000	\$2,019,125

Source: Town of New Paltz 2025 Adopted Budget

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 Town and Village real property tax levies in the year prior to dissolution or \$1,000,000, whichever is less. As depicted in **Table 20: Citizen Empowerment Tax Credit**, in the case of New Paltz, the CETC is capped at \$1,000,000 as 15% of the combined Village and Town tax levies is greater than \$1M. By law, a minimum of 70% (\$700,000) of the CETC must be applied as a reduction to the Town tax levy. The remaining 30% (\$300,000) may be used at the Town’s discretion.

Table 20: Citizen Empowerment Tax Credit

Village of New Paltz and the Town of New Paltz		
Citizens Empowerment Tax Credit		
Maximum CETC for Tax Reduction	100%	\$1,000,000
Minimum CETC for Tax Reduction	70%	\$700,000
Maximum CETC -Discretionary	30%	\$300,000
1. CETC is an annual payment contingent upon annual New York State appropriations as is most State Aid.		
2. The CETC equals 15% of the combined tax levies in the year prior to dissolution OR \$1M; whichever is less. In New Paltz, 15% of the combined levies is greater than \$1M.		

Understanding the Post Dissolution Fiscal Impact

The post dissolution Town property tax levy and tax rates were modeled using the 2024/2025 Village Budget and the 2025 Town Budget as the base of the analysis. The analysis represents the assumptions developed during this study process and the data available at the time of the study. This model is for purposes of estimated the impact of dissolution and is not an estimation of the actual tax levies or rates in the first year post dissolution. The critical factors influencing the fiscal analysis include:

- **CETC Application for Tax Reduction** The fiscal model presents the impact without the CETC, with 70% application of the CETC to offset taxes and with 100% of the CETC to offset property taxes. This Plan recommends that for impact modeling the 70% CETC application be used. Village and Town stakeholders indicated that use of part of the 30% CETC could present an opportunity to address a number of community needs such as a new Town Hall, other facility upgrades and workforce costs.
- **Net cost reductions:** The fiscal model developed the estimated cost reductions based on service and service delivery assumptions developed during the planning process.
- **Shift from the Village Property Tax Base to the Town-wide Tax Base:** Post dissolution, there will no longer be a Village government tax levy funded on the Village tax base. The net cost (tax levy) shifts to the Town-wide property tax base. The Village's 24/25 levy was paid for on a Taxable Assessed Value of \$ 318,829,598; whereas the town-wide tax base used in the 2025 Town budget was \$1,190,149,085. The Town-wide assessed value is more than 3.5 times that of the Village.
- **Village Legacy Costs and Hamlet Refuse District Costs:** Post dissolution, the Town will tax property owners in the former Village of New Paltz for the net costs associated with the Hamlet Refuse District and any Village legacy costs.
- **Town Tax Levy Shift from Town-outside Village to Town-wide:** The Village of New Paltz is the only village within the Town. As such, upon dissolution of the Village, there is no longer a town outside village general fund (B Fund) or Town Outside Village highway fund (DB Fund). Currently there is a town-outside village highway fund (DB Fund) levy of more than \$2M. This levy will shift to the town-wide tax base and such, Village taxpayers will now share in this cost.
- **Fire protection services** will be provided by a town-wide Fire Protection District.
- **New Hamlet Water District and Sewer District:** The Town will create a new Hamlet Water District and Hamlet Sewer District to serve the users formerly in the Village and as is currently the case with costs funded by user water and sewer rates.

Projected Town Tax Levy Impacts

A fiscal analysis was developed and presented in **Appendix G: Fiscal Analysis** which includes the following elements:

- Review of the critical factors influencing the post dissolution fiscal impact.
- General assumptions applied.
- A post dissolution line by line analysis of appropriation and revenue changes allocated to the various Town funds and notes explaining the line item shifts.

- A summary of the Town tax rate calculations by fund and special districts (only those created by or impacted by dissolution)
- The tax rate impacts.
- Examples of single family home Village taxpayer tax savings based on a range of taxable assessed values.

Projected Property Tax Rate Impact on Village Property Taxpayers

The property tax levy was spread to the various Town funds, necessary to model the potential impact on property tax rates. The current combined Village and Town property tax rates for Village property taxpayers is compared to the post-dissolution modeled Town tax rates for Village property taxpayers and is presented in the table below.

Table 21: Projected Tax Rate Impact of Dissolution - Village Property Owner

Village of New Paltz Property Taxpayer					
Village Taxpayer	Current	Model - Post Dissolution			
	Current Rate/ \$1,000	No CETC Rate/ \$1,000	70% CETC Rate/ \$1,000	100% CETC Rate/ \$1,000	Change in Rate
Village	\$4.91	\$0.00	\$0.00	\$0.00	
Town General & Highway	\$8.69	\$11.08	\$10.49	\$10.23	
Fire Protection District ¹	\$0.00	\$0.42	\$0.42	\$0.42	
Village Legacy Costs	\$0.00	\$0.52	\$0.52	\$0.52	
Village Refuse District	\$0.00	\$0.05	\$0.05	\$0.05	
Total No CETC	\$13.60	\$12.07			-11.3%
Total 70% CETC	\$13.60		\$11.48		-15.6%
Total 100% CETC	\$13.60			\$11.23	-17.5%
<i>Note 1: The Fire Protection District rate above reflects the operating costs. The Village will have retired the fire house debt prior to dissolution. For purposes of the fiscal model, the 10 year average annual debt service net of revenues was carried over to the Town general fund for all Village debt service other than water and sewer. It was shifted to the Town General fund for modeling purposes, but covers highway and fire debt service as well. Given that they are on the same tax base, placing the modeled solely in the general fund has not impact.</i>					
<i>Note 2: The analysis does not include the Public Library Fund as it would not be impacted by dissolution.</i>					
<i>Note 3: Dissolution does not impact School District or County tax levies or rates.</i>					

The impact on the combined Village and Town tax rates for **Village property owners** is projected to be:

11.3% reduction in their combined Village and Town tax rate without any application of the CETC.

15.6% reduction in their combined Village and Town tax rate with an application of 70% of the CETC to reduce the levy.

17.5% reduction in their combined Village and Town tax rate with an application of 1000% of the CETC to reduce the levy.

The taxable assessed values for single family homes⁶ in the Village of New Paltz ranged from \$58,000 to \$650,000 on the 2024 Town assessment rolls. **Table 22: Estimated Tax Impact at Various Taxable Assessed Values**, presents a sample of the impact at intervals of taxable assessed values for the majority

⁶ Properties with Property Class Code 210 defined by NYS Office of Real Property Tax Services as a one family year-round residence.

of single family home owners. This table is illustrative only. There are properties with both lower and higher taxable assessed values. The median taxable assessed value for a single family home in the Village of New Paltz is approximately \$216,400 on the final 2024 roll.

Table 22: Estimated Tax Impact at Various Taxable Assessed Values

Village of New Paltz Single Family Home								
Median TAV	Taxable Assessed Value	Combined T & V Current Tax	Savings					
			No CETC		70% CETC		100% CETC	
	\$60,000	\$816	\$92.00	11.3%	\$127.29	15.6%	\$142.41	17.5%
	\$100,000	\$1,360	\$153.33	11.3%	\$212.14	15.6%	\$237.35	17.5%
	\$150,000	\$2,040	\$229.99	11.3%	\$318.21	15.6%	\$356.02	17.5%
→	\$216,400	\$2,943	\$331.80	11.3%	\$459.08	15.6%	\$513.62	17.5%
	\$250,000	\$3,400	\$383.32	11.3%	\$530.36	15.6%	\$593.37	17.5%
	\$300,000	\$4,080	\$459.98	11.3%	\$636.43	15.6%	\$712.05	17.5%
	\$400,000	\$5,441	\$613.31	11.3%	\$848.57	15.6%	\$949.40	17.5%
	\$500,000	\$6,801	\$766.63	11.3%	\$1,060.71	15.6%	\$1,186.75	17.5%
	\$600,000	\$8,161	\$919.96	11.3%	\$1,272.86	15.6%	\$1,424.10	17.5%

Town outside Village of New Paltz Property Tax Rate Impact

The property tax rate impact to Town of New Paltz properties located outside the Village of New Paltz is presented in the table below.

Table 23: Town outside Village of New Paltz Property Tax Rate Impact

Town Outside Village Property Taxpayer					
Town-outside Village	Current	Model - Post Dissolution			Change in Rate
	Rate/ \$1,000	No CETC Rate/ \$1,000	70% CETC Rate/ \$1,000	100% CETC Rate/ \$1,000	
Town General & Highway	\$8.69	\$11.08	\$10.49	\$10.23	
TOV General & Highway	\$2.32	\$0.00	\$0.00	\$0.00	
TOV Fire Protection District operating costs only¹	\$0.27	\$0.42	\$0.42	\$0.42	
Total No CETC	\$11.29	\$11.50			1.9%
Total 70% CETC	\$11.29		\$10.91		-3.3%
Total 100% CETC	\$11.29			\$10.66	-5.6%

Note 1: The 2025 Town fire protection district tax rate is \$0.71/\$1,000 of TAV. There will be 2 factors impacting the Fire Protection District rate for taxpayers outside the Village. The fire house debt service will be paid off and there should be a reduction in the rate. This factor is not related to dissolution and so it is not included in the impact analysis above. On an ongoing basis, there will be other capital expenses related to the fire service; however, likely not as high as has been experienced in the last 4 years. The Town rate associated with the operating costs is approximately \$0.27/\$1,000. The model assumes that there will be a town-wider protection district that would result in an approximate increase of \$0.15/1,000. **The net impact of the 2 factors would result in a reduction in the overall rate town outside village taxpayers currently pay.**

Note 2: The analysis does not include the Town Library District or other special districts as they are not impacted by dissolution.

Note 3: Dissolution does not impact School District or County tax levies or rates.

Prior to application of any CETC, the model projects a Town outside Village property tax rate increase of 1.9%; however upon application of 70% of the CETC to property tax reduction, the model projects a modest property tax rate reduction of approximately 3.3% and a property tax rate reduction of 5.6% with application of 100% of the CETC.

XI. Plan Implementation – Recommended Action Steps

This section outlines recommended action steps necessary to facilitate the dissolution in accordance with GML Article 17-A §774(n), should residents vote to dissolve the Village. While the actions are identified by Village or Town; many of the steps would require coordination between the Village and the Town.

Village of New Paltz

- Submit the application for the New York State Citizen Empowerment Re-organization Grant for Dissolution Implementation in coordination with the Town.
- Arrange for the preparation of the pre-dissolution AUD and any financial audits.
- Take any necessary legal actions to transfer Village properties, easements, right of ways and corresponding agreements to the Town.
- Make arrangements for the sale of any Village assets not planned for transfer to the Town or other public entity.
- Prior to disposition of Village property, review the disposition and future use terms and conditions of grant agreements that funded the purchase of and or improvement to Village property, equipment or vehicles prior to the disposition to ensure the Village follows all terms.
- Work with Ulster County Civil Service and the Town to take the actions necessary to transfer the Village employees to the Town.
- During the transition year, as soon as practical, initiate communication with the collective bargaining unit to develop resolutions to address potential labor issues.
- Streamline and organize Village records in accordance with the NYS Records Retention schedule. Make easily available to the Town records needed to carry out business such as current contracts, purchase orders, employee records, financial, etc.
- Organize and provide copies of all Village agreements and contracts to the Town and identify those that may continue, need actions or will be relevant post dissolution.
- Finalize the aggregation of the Village local laws and ordinances and work with the Town to identify Village laws and ordinances that may be beneficial for the Town to incorporate into the Town Code.
- General Municipal Law (GML) CHAPTER 24, ARTICLE 17-A, TITLE 3 § 787 requires that the governing body shall cause notice to be given, in the same manner as notice for a proposed dissolution plan pursuant to section seven hundred seventy-five of this title, requiring all claims against the Village, excluding any of its outstanding securities, to be filed within a time fixed in the notice, but not less than three months or more than six months, and all claims not so filed shall be forever barred. At the expiration of such time the governing body shall adjudicate claims so filed, and any resident of the entity at the time of the effective date of the dissolution may appear and defend against any claim so filed, or the governing body may in its discretion appoint some person for that purpose.
- File the necessary certifications related to dissolution of the Village with the Secretary of State.

Town of New Paltz

- Work with the Village on the preparation and submission of New York State Citizen Empowerment Re-organization Grant.

XI Plan Implementation – Recommended Action Steps

- Close out the Village financial operations, address accounts payable and receivable and prepare and file all outstanding Federal and New York State financial reports.
- Upon a vote for dissolution, it is recommended that the strategy for incorporation of Village Zoning and other land use codes into the Town codes be developed and implementation begin as soon as practical prior to the date of dissolution. Ideally, the Town will use the hybrid zoning approach necessary to reflect the unique needs of the area within and without the Village; yet provide for a single administration and enforcement of those codes. Utilize the legal provision allowing Village laws to remain on the books for two years as necessary for the Town to complete the integration process.
- During the transition year, finalize the strategy for incorporation of Village Codes into the Town Codes and begin the integration implementation as soon as practical on the prioritized codes prior to the date of dissolution. The prioritization of the integration of codes should consider factors such as health and safety issues, conflicts in code language, those that would be best served by a single administration and enforcement process, and the level of complexity and policy review required. Utilize the legal provision allowing Village laws to remain on the books for two years as necessary for the Town to complete the integration process.
- Take the necessary actions as outlined in Town Law, including the preparation of a Map, Plan, and Report for each of the new district creations.
- Upon an affirmative vote to dissolve initiate work with the Village and Ulster County Civil Service as soon as practical to take the actions necessary to create the new positions and to transfer Village staff to the Town workforce.
- During the transition year, conduct the necessary negotiations with representatives of the collective bargaining units to address employee salary, benefits and work rules.
- Coordinate with the New York State Comptroller’s Office on the recalibration of the Town’s Property Tax Cap.
- Coordinate with New York State Department of State representatives to assure the necessary NYS agencies have been notified regarding the dissolution of the Village.
- Prepare and adopt a 2027 Town Budget that provides for the expanded services and staffing costs, the new special districts, the Village legacy costs, etc.
- Make necessary changes to Town property tax bills including the NYS requirement that the CETC be detailed on the tax bill. For each fiscal year following the effective date of the dissolution, a statement shall be placed on each property tax bill for such municipality in substantially the following form: “Your property tax savings this year resulting from the State Citizen Empowerment Tax Credit received as the result of local government re-organization is \$_____.”
- Provide for a phased approach to information services changes necessary to accommodate the larger, re-organized Town government. Examples include the e-mail system reconfiguration and roll out, system networking, phones, security and Town website. It will likely involve evaluation and decisions regarding various software systems.
- Develop an initial records management plan for the repository of Village records – electronic and paper and receive the records and using a phased approach develop an integrated town-wide records management program.
- The Village has an historic district listed on the National Register. It is advised that it may be necessary for the Town to refile for national historic district designation(s).

Joint Actions

- Coordinate the transition of contracts, grants, loans and debts to the Town.
- Development, authorization and execution of Inter-municipal Agreements between the Town and the Village that may facilitate the transition during the year prior to dissolution.
- Coordinate the designation of Town officials as signatory on various Village bank accounts and other documents post dissolution.
- Coordinate a plan, as necessary, to implement the Village’s asset and liabilities disposition plans.
- The Village has a number of large grant funded infrastructure projects that will be in play in 2027 and potentially into 2028. It will be important for the Village and the Town to have a smooth transition of all aspects of the grants implementation and administration and management. Examples of items to consider are: addressing the funders’ requirements, relationships with contractors and other vendors, payments and reimbursements and program and fiscal reporting. The grant funding is not provided up front but rather is reimbursed after expenses are made. Such reimbursement systems often have significant delays in reimbursement. Based on the timing of the projects, both the management of the construction projects as well project financing and the grants administration work would need to be coordinated to assure for project completion, grant reporting and compliance and to monitor cash flow related to the timing on the reimbursement for both the Village as it would be closing out as well as for the Town as it is ramping up its significantly expanded role.

APPENDICES

APPENDIX A

Frequently Asked Questions (FAQs)

**Village of New Paltz Proposed Plan of Dissolution
Frequently Asked Question and Answers**

Posted 3/27/25 Question 27: What happens if the Village debt cannot be fully satisfied at the time of dissolution? Would the town bear any liability for the debt, and if so, would town resident taxpayers be on the hook to satisfy the village debt? Would the resident taxpayers living in the former village be on the hook to satisfy the debt? Will the amount of debt be disclosed prior to dissolution? What about Village contractual debt, such as lifelong health care premiums for village employees and their families?

As part of the development of a Dissolution plan under Article 17-A, the plan will document the current Village assets and liabilities. Any outstanding general liabilities including contractual liabilities (i.e. retiree health care) will be borne by the former Village property owners. Any liabilities associated with water or sewer infrastructure will transfer to the water district and the sewer district respectfully and be paid by all users of the water and sewer systems as is currently done. Any liabilities associated with fire will be the responsibility of the Fire Protection District. The Village may have cash assets which the Village may use to reduce the Village liabilities. The Proposed Dissolution Plan will include a plan for the disposition of assets and liabilities known at the time the Proposed Dissolution Plan is developed.

Posted 3/21/25 Question 26. Village board members have stated that as part of the dissolution plan Village assets would be sold to satisfy village debt. Would the Village sell all Village assets including highway equipment and/or equipment used to manage village services?

In short, should the Village voters elect to dissolve the Village, the Village Board of Trustees has the right to sell and liquidate its assets and/or transfer its assets to other parties for public purposes. Any remaining assets at the time of dissolution are transferred to the Town. Article 17-A requires the development of a plan for the disposition of Village assets. When completed, a copy of the Dissolution Plan will be available for public review.

Posted 3/21/25 Question 25: Does the Village have plans to address routine upkeep and maintenance to the Village Hall such as repairing roof leaks, repairing solar panel systems, repairing the EV charger, repairing the elevator or making the Village Hall ADA compliant again before the dissolution vote.

Current and planned maintenance to the Village Hall is not a part of the Dissolution Planning process. Please contact the Village Board for an update on any planned maintenance or improvements.

Posted 3/10/25 Question 24. Is creating special districts included in the Village wide referendum or do they require a separate referendum? One of the pitfalls of dissolution is that it requires the creation of these special districts to be subject to a permissive referendum. However, most of these times these special districts are for services and debt already incurred in the former village (water and sewer for example). The law does not exempt these special districts from a possible permissive referendum, creating a possibility that the electorate may choose to vote down a district that already “existed” prior to dissolution.

The creation of a special district that is the same boundary as the existing village service area is not subject to permissive referendum. By virtue of voting to dissolve, the voters are also voting to create the special improvement district for the current boundary. Should the boundary be proposed to be enlarged or changed, then it would be subject to a permissive referendum.

Posted 3/10/25 Question 23: Which municipalities are receiving annual payments as a result of dissolution in accordance with Article 17-A of the General Municipal Law? How much are they receiving?

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Please see the NYS Department of State website at <https://dos.ny.gov/dissolve-village> to identify all the villages that have dissolved since 2010. All communities that have dissolved under Article 17-A that had a tax levy prior to dissolution have received the CETC tax credit. For specific amounts please contact the Department of State at 518-473-3355.

Posted 3/10/25 Question 22. Who are the members of the work groups and what work products will they have that the public can review? The Village of New Paltz Mayor and Town Supervisor are members of each workgroup. Steering Committee Members are also invited to attend Workgroup meetings. Other members for each Workgroup include:

Land Use Planning and Zoning Workgroup: Village Mayor; Deputy Mayor, Town Supervisor; Deputy Town Supervisor, Village Director of Planning, Zoning and Code Enforcement; Village Zoning Board of Appeals Chair; Village Planning Board Chair; Town Planning Board Chair, Town Environmental Protection Commission Chair; Town Zoning Board of Appeals Chair and Town Director of Planning, Zoning and Code Enforcement.

Fire Service Workgroup: New Paltz Village Mayor; Deputy Mayor, Town Supervisor; Town Deputy Supervisor; New Paltz Fire Chief; President of New Paltz Fire Department.

Public Works Workgroup: Village Mayor; Deputy Mayor, Town Supervisor; Village Superintendent of Public Works and Town Superintendent of Highways.

Administration and Finance Workgroup: Village Mayor; Town Supervisor; Village Clerk/Treasurer; Village Attorney; Town Attorney; Village Board of Trustee member; former Trustee.

The workgroups are convened to provide subject matter expertise to the consultant team during the development of the recommendations. They are not intended to, nor charged with, creating documents. The workgroups are convened to provide subject matter expertise to the consultant team during the development of the recommendations. They are not intended to, nor charged with, creating documents.

Posted 2/27/25 Question 21: It sounds like the Town will qualify for all, or nearly all, of the potential \$1 million/year in perpetuity NYS incentive, plus a share of the consolidation/dissolution expense. Is that accurate? (Rough estimate is fine.)

Based on a review of the 2024 Office of the State Comptroller Local Government Tax Table, should the Village of New Paltz dissolve, the Town of New Paltz would receive the maximum CETC grant of \$1 million in perpetuity plus will receive a portion of their 50 percent CREG grant share back. In addition, the Town/Village will be eligible for an additional \$50,000 towards the dissolution implementation.

Posted 2/27/25 Question 20: How can the public see the 2024 Annual report submitted to the State Comptroller by the Village of New Paltz? Do you post it online? State Comptroller Thomas DeNapoli just released a report "Transparency and Accountability of Fiscal Activities in Villages".

<https://www.osc.ny.gov/files/local-government/audits/2024/pdf/transparency-and-accountability-of-fiscal-activities-in-villages-global-2024-MS-2.pdf>

Please contact the Village Clerk for access to the 2024 Annual Report.

Posted 2/27/25 Question 19: Why has the Village of New Paltz government decided to ignore the recommendation of the earlier study on consolidation and to now unilaterally disenfranchise the thousands of taxpayers and voters who live outside the Village by moving ahead with a Village resident-only vote on dissolution?

See Response to Question 7 below.

Posted 2/27/25 Question 18: Will the town have to assume all of the Village debts?

All village debts will remain the responsibility of the former village property owners as part of a legacy fee until the debt is extinguished. Town residents will not be responsible for village debt.

Posted 2/10/25 Question 17: Village residents currently pay a separate Village tax, in addition to Town and other taxes. Will there still be a tax premium paid by those in the current Village bounds, or will any Village expenses that remain after dissolution be shared by everyone in the Town?

The *Village of New Paltz Proposed Dissolution Plan* will provide information regarding the probable impact of a potential dissolution on issues ranging from continuity of governance, to tax rates, to service delivery. Should the Village voters elect to dissolve, there will no longer be a Village tax bill; however, there will be a change in the Town property taxes that Village property owners will pay. The proposed plan will present the potential property tax impact on Village property owners. This will include a comparison of the current combined Village and Town property taxes to estimated post dissolution Town property taxes that property owners in the former Village would be responsible for. There may be a “legacy” property tax levied on the Town tax bill on properties in the former Village to cover any outstanding Village debts or obligations. In addition, there may be certain services specific to the Village, such as street lighting, water and sewer that would be funded by a tax levy or fee upon the properties that specifically benefit from the service. It is also important to point out that the dissolution of a village does not impact school or county property taxes.

Posted 2/10/25 Question 16: The Village has specific laws, regulations, schedules and restrictions that are significantly different from those of the Town. If the village votes for dissolution, how would this be handled?

It is important to note that Village local laws and codes remain in effect for 2 years unless repealed, incorporated into Town law or amended and incorporated into Town law. A preliminary review of Village and Town local laws will be conducted during the study development process to identify those local laws recommended to be repealed, amended, or incorporated into the Town Code. Upon dissolution, Town local laws and codes will apply to Village residents.

Posted 2/10/25 Question 15: If this goes through will it effect the retirement benefits and pay of Village employees?

The consultant team is currently researching and analyzing the impact on current village employees. Please check back later in the process to review the transition plan.

Posted 2/10.25 Question 14: After the Village of Rosendale's disincorporation, taxes decreased for former village residents, but increased significantly for Rosendale residents throughout the rest of the town outside the village. Will that happen if the Village of New Paltz disincorporates? If not, why not?

The *Village of New Paltz Proposed Dissolution Plan* will provide information regarding the probable impact of a potential dissolution on issues ranging from continuity of governance, to tax rates, to service delivery. The analysis will include the potential impact on Town taxpayers outside the Village as well as the potential impact on Village property owners. Please check back as the study is developed to review the potential Post-Dissolution Tax Impact on Village and Town property owners.

Posted 1/31/25 Question 13: If the vote to dissolve is approved, what happens to the elected Village board positions? Do they stay in office during transition?

It is important to note that even though a village may vote to dissolve in a referendum, all aspects of village governance are in place until midnight on the date of dissolution (unless certain services are transferred earlier under an IMA). As such, all elected trustees are still in office until that date and time.

Posted 1/31/25 Question 12: When will the Workgroups start and what is the meeting cadence?

The workgroup schedule is currently being formulated. Please check back as information and scheduling becomes available.

Posted 1/31/25 Question 11: What workgroups will be formed and will Town residents be eligible to serve on them?

Specific workgroups will be selected at the Steering Committee Meeting on February 10th. Workgroups comprised of representatives of the Village and Town officials and staff knowledgeable in the subject matter will be providing input on current operations in the Town and Village and will work to define possible post dissolution service and service delivery models should the Village electorate vote to dissolve.

Posted 1/31/25 Question 10: What assumptions regarding the future employment of Village employees will be used in the development of the Village of New Paltz Dissolution Plan?

The consultant has recently begun the data collection, research and analysis for the Village of New Paltz Dissolution Plan. Please check back on this website throughout the process for more detailed information.

Posted 1/31/25 Question 9: Request for data: Village and Town outside the Village demographic questions. (See details on questions below)

Answers to a number of the following questions are in the Proposed Dissolution Plan. Village Demographic Questions:

- I. How many people live within the boundaries of the Village of New Paltz?
- II. How many people who live within the boundaries of the Village of New Paltz are registered to vote?
- III. How many residential homes and vacant properties zoned residential lie within the boundaries of the Village of New Paltz?
- IV. How many commercial properties and vacant properties zoned commercial lie within the boundaries of the Village of New Paltz?
- V. How many rental properties lie within the village of New Paltz?
- VI. How many individuals reside in rental properties in the Village of New Paltz?
- VII. How many non-owner occupied rental properties lie within the Village of New Paltz?
- VIII. How many miles of roadway lie within the Village of New Paltz?
- IX. How many miles of sidewalk lie within the Village of New Paltz?
- X. How many employees are on the payroll of the Village of New Paltz?
- XI. How many volunteers serve on appointed government boards in the Village of New Paltz?

Town outside the Village Demographic Questions: Please provide comparable information regarding the demographics for the residents, voters and properties situated in the Town of New Paltz which lie outside the boundaries of the Village.

Posted 1/23/25 Question 8: I'm a New Paltz village resident but unfortunately missed the Jan. 15 kickoff meeting because I was unaware of it (and don't know if and how anyone living in the village was actually

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informed). I understand you have recommended dissolution of the village and consolidation with the town and will be preparing a plan based on that recommendation. Can you share the data, reports, information, etc., on which you based your recommendation? I'm sure you shared this at the meeting, but I would love to see it.

The Consultant has just initiated the study of the impacts of dissolution and will be developing of the Proposed Dissolution Plan in concert with the Village planning process. The consultant has not made any recommendations. The initial meeting held on January 15th was an introduction to the process. Links to a recording and presentation slides from the January 15th Public Informational Meeting #1 are available through the Public Info and Meetings page of this website or for the recording of meeting, please click [HERE](#). To view and/or download slides from the presentation, please click [HERE](#).

The Village of New Paltz publicized the meeting on their website, Facebook, and on the project website. If you haven't already, please sign up for email alerts on the [Project Website](#) so that you will get notifications as information, meetings and documents become available.

Posted 1/23/25 Question 7: Why was the plan transitioned to dissolution instead of consolidation, and what are the differences between these two options?

Upon review of the dissolution and consolidation process, the Village chose to initiate a Village Dissolution Plan as a more efficient method of government reorganization planning.

Posted 1/17/25 Question 6: Would this change how chain stores/restaurants are treated in the village?

We are unsure as to the form of this question. In so far as zoning is concerned, upon dissolution, the Village Zoning Code stays in effect for up to two (2) years or until such time as it is repealed, replaced, or meshed into the Town Zoning Code - whichever comes sooner. Upon dissolution, the Town Planning Board will be the entity overseeing land use and site plan approval in accordance with both the Village Zoning Code and then the new Town Zoning Code. The dissolution planning process, which has just begun, will outline options related to land use planning and may result in the identification of a potential preferred approach towards Village zoning post a possible dissolution.

Posted 1/17/25 Question 5: For village residents, what changes will be noticeable should the Village vote to dissolve?

It is important to know that the impacts of dissolution are very different community to community and require customized research and analysis reflective each community. The research, analysis, and Dissolution Plan development has just begun in New Paltz. Currently, we are in the data gathering phase.

We suggest that you check back closer to the second public information meeting for a more in depth response to your question. In general, village dissolution ends the village government transfers the delivery of services and governance to the Town Board. As such, all services currently provided by the Village will be provided by the Town of New Paltz. Governance would be provided by the Town Board; water, sewer, road maintenance and parks/recreation will be provided by Town staff; planning and zoning would be overseen by the Town Planning Board and Zoning Board of Appeals, etc. Fire services will still be provided, but the form of that service is still to be decided. Public Safety and Justice Court services will continue to be provided townwide.

Posted 1/17/25 Question 4: 15 Villages have dissolved since 2016. What has been the impact on taxes for Town Residents? For Village Residents?

We are unaware of the existence of any statewide historical research on the post dissolution impact on taxes for village and town residents. However, each Village that has dissolved is required to have developed a dissolution plan that details the projected impact on Village and Town tax rates as well as identifies the anticipated Citizen's Empowerment Tax Credit. Please feel free to peruse two samples at: Village of South

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Nyack Dissolution Plan - <https://labergegroup.com/southnyack/wp-content/uploads/2021/06/FINAL-Draft-South-Nyack-Dissolution-Plan-06.03.21.pdf>

Village of Mastic Beach Dissolution Plan - <https://labergegroup.com/masticbeach/wp-content/uploads/2015/07/Mastic-Beach-Dissolution-Plan-FINAL-DOCUMENT-2017-03-16for-Upload.pdf>

The Rockefeller Institute of Government has prepared a basic comparative look at the Village Dissolution in Ohio and New York which can be found at <https://rockinst.org/wp-content/uploads/2022/01/OH-NY-Village-Dissolutions-001.pdf>.

Posted January 2025 Question 3: How will property and school taxes be affected for residents of the Village?

Dissolution does not affect school or county taxes.

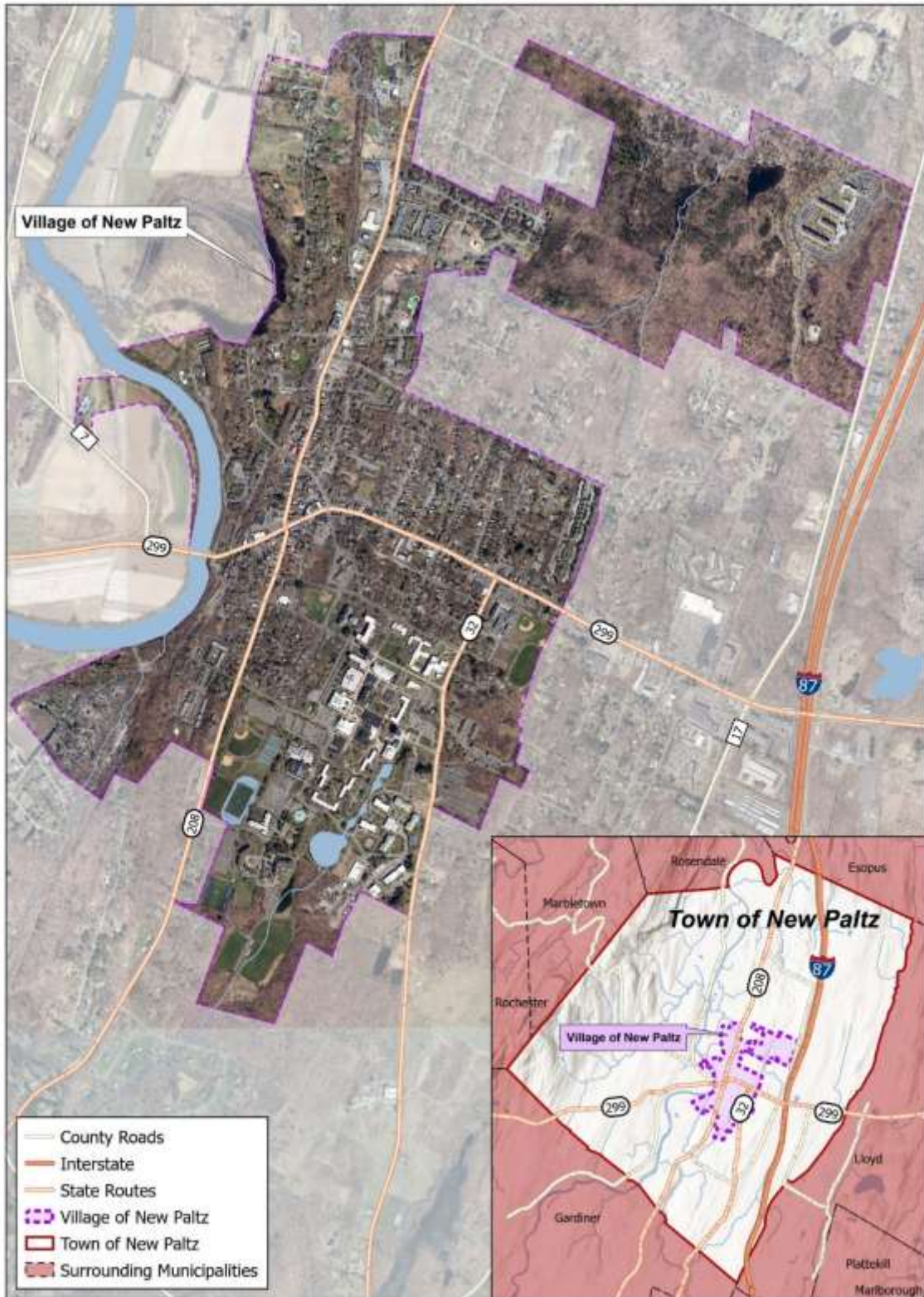
Posted Jan 2025 Question 2: Is the Town obligated to govern the Village if the vote is positive? If not, what happens?

Should the residents of the Village vote to dissolve the Village, there will no longer be a Village government. As such, all services and governance will be provided by the Town. If the Village does not vote to dissolve, governance and service delivery remain the same as it is today.

Posted Jan 2025 Question 1: Will only Village residents be able to vote or will all Town residents have the right to vote?

Only registered voters in the Village can vote in the referendum.

APPENDIX B
Village of New Paltz and
Town of New Paltz
Location Map



Accuracy not guaranteed. Map for illustrative purposes only. Produced by Laberge Group. Data provided by NYS GIS Clearinghouse. 2024, 2025. Created: 6/10/2025, 10:46:02 AM EDT



Village of New Paltz, Location Map

Town of New Paltz, Ulster County, New York

APPENDIX C

Listing of Village of New Paltz Streets and Roads

New York State Department of Transportation

Local Roads Listing

Appendix C-2

**Municipality: Village of New Paltz
Ulster County**

Geocode:1341
NYSDOT Region:8

Jurisdiction: Village

DOT ID	State Route	County Road#	Road/Street Name	Start of Section	End of Section	Beg MP	End MP	Length	DIV Hwy	No. of Lanes	Dir	One Way	Pvt Type	Pvt Width	Shldr Width	Med Type	Med Width	Func Class	NHS
199568			ACADEMY ST	DEAD END	NY32	0.00	0.06	0.06		2	P		A	16	0	None		19	
199568			ACADEMY ST	NY32	CHURCH ST	0.06	0.10	0.04		2	P		A	20	0	None		19	
199569			BONTICOUVIEW DR	NY32	DEAD END	0.00	0.39	0.39		2	P		A	0	0	None		19	
199570			BROADHEAD AVE	HUGUENOT ST	N CHESTNUT ST	0.00	0.14	0.14		2	P		A	27	0	None		19	
199570			BROADHEAD AVE	N CHESTNUT ST	CHURCH ST	0.14	0.22	0.08		2	P		A	27	0	None		19	
199571			CENTER ST	S OAKWOOD TER	RIDGE RD	0.00	0.06	0.06		2	P		A	0	0	None		19	
199571			CENTER ST	RIDGE RD	NY32	0.06	0.14	0.08		2	P		A	0	0	None		19	
199572			CHURCH ST	NY32	N FRONT ST	0.00	0.09	0.09		1	P	Y	A	12	0	None		19	
199572			CHURCH ST	N FRONT ST	BROADHEAD AVE	0.09	0.31	0.22		2	P		A	33	0	None		19	
199572			CHURCH ST	BROADHEAD AVE	MULBERRY ST	0.31	0.44	0.13		2	P		A	20	0	None		19	
199573			COLONIAL DRIVE	HENRY DUBOIS DR	JOHN ST	0.00	0.13	0.13		2	P		A	16	0	None		19	
278391			COOPER ST	BONTICOUVIEW DR	DEAD END	0.00	0.34	0.34		2	P		A	30	0	None		19	
199574			ELTING AVE	SOUTHSIDE AVE	MOHONK AVE	0.00	0.19	0.19		2	P		A	30	0	None		19	
306035			ELTING AVE	MOHONK AVE	HASBROUK AVE	0.00	0.07	0.07		2	P		A	22	0	None		17	
306035			ELTING AVE	HASBROUK AVE	INNIS AVE	0.07	0.13	0.06		1	P		A	13	0	None		17	
199575			FAIRVIEW AVE	MOHONK AVE	DEAD END	0.00	0.12	0.12		2	P		A	25	0	None		19	
199576			GROVE ST	MAIN ST	JOHN ST	0.00	0.13	0.13		2	P		A	37	0	None		19	
199576			GROVE ST	JOHN ST	OLD END	0.13	0.17	0.04		2	P		A	30	0	None		19	
199576			GROVE ST	OLD END	END	0.17	0.19	0.02		2	P		A	16				19	
199577			HARRINGTON ST	MAIN ST	JOHN ST	0.00	0.14	0.14		2	P		A	0	0	None		19	
199577			HARRINGTON ST	JOHN ST	H W DUBOIS DR	0.14	0.28	0.14		2	P		A	0	0	None		19	
199578			HASBROUCK AVE	NY208	ELTING AVE	0.00	0.05	0.05		2	P		A	0	0	None		19	
199578			HASBROUCK AVE	ELTING AVE	PLATTEKILL AVE	0.05	0.20	0.15		2	P		A	0	0	None		19	
199579			HASBROUCK PL	DEAD END	ORCHARD LA	0.00	0.02	0.02		2	P		A	0	0	None		19	
199579			HASBROUCK PL	ORCHARD LA	DEAD END	0.02	0.07	0.05		2	P		A	0	0	None		19	
199580			HENRY CT	HUGUENOT ST	HENRY CT	0.00	0.05	0.05		2	P		A	20	0	None		19	
305784			HENRY CT	DEAD END	DEAD END	0.00	0.06	0.06		2	P		A	10	0	None		19	
199581			HENRY W DUBOIS	NY 32	CHURCH ST	0.00	0.06	0.06		2	P		A	32	0	None		17	
199581			HENRY W DUBOIS	CHURCH ST	PROSPECT ST	0.06	0.26	0.20		2	P		A	30	0	None		17	
199581			HENRY W DUBOIS	PROSPECT ST	N OAKWOOD TER	0.26	0.40	0.14		2	P		A	32	0	None		17	
199582			HUGUENOT ST	NY299		0.00	0.04	0.04		2	P		A	30	0	None		19	
199582			HUGUENOT ST			0.04	0.23	0.19		2	P		A	26	0	None		19	
199582			HUGUENOT ST		NO FRONT ST	0.23	0.32	0.09		2	P		A	20	0	None		19	

New York State Department of Transportation

Local Roads Listing

Appendix C-3

Municipality: Village of New Paltz
Ulster County

Geocode:1341
NYSDOT Region:8

Jurisdiction: Village

DOT ID	State Route	County Road#	Road/Street Name	Start of Section	End of Section	Beg MP	End MP	Length	DIV Hwy	No. of Lanes	Dir	One Way	Pvt Type	Pvt Width	Shldr Width	Med Type	Med Width	Func Class	NHS
199582			HUGUENOT ST	NO FRONT ST	BROADHEAD AVE	0.32	0.41	0.09		2	P		A	25	0	None		19	
199582			HUGUENOT ST	BROADHEAD AVE		0.41	0.46	0.05		2	P		A	30	0	None		19	
199582			HUGUENOT ST			0.46	0.51	0.05		2	P		A	26	0	None		19	
199582			HUGUENOT ST		MULBERRY ST	0.51	0.59	0.08		2	P		A	20	0	None		19	
199582			HUGUENOT ST	MULBERRY ST	HENRY CT	0.59	0.79	0.20		2	P		A	19	0	None		19	
199582			HUGUENOT ST	HENRY CT		0.79	0.80	0.01		2	P		A	20	0	None		19	
199582			HUGUENOT ST			0.80	1.23	0.43		2	P		A	22	0	None		19	
199582			HUGUENOT ST			1.23	1.24	0.01		2	P		A	24	0	None		19	
199582			HUGUENOT ST		OLD KINGSTON R	1.24	1.40	0.16		2	P		A	20	0	None		19	
199583			INNIS AVE	ELTING AVE	NY208	0.00	0.04	0.04		2	P		A	18	0	None		17	
199584			JOHN ST	PROSPECT ST	GROVE ST	0.00	0.06	0.06		2	P		A	16	0	None		19	
199584			JOHN ST	GROVE ST	NORTH OAKWOOD	0.06	0.13	0.07		2	P		A	18	0	None		19	
199584			JOHN ST	NORTH OAKWOOD	MILLROCK RD	0.13	0.19	0.06		2	P		A	20	0	None		19	
199584			JOHN ST	MILLROCK RD	NORTH MANHEIM	0.19	0.25	0.06		2	P		A	20	0	None		19	
199584			JOHN ST	NORTH MANHEIM	HARRINGTON ST	0.25	0.32	0.07		2	P		A	20	0	None		19	
199584			JOHN ST	HARRINGTON ST	END	0.32	0.35	0.03		2	P		A	28	0	None		19	
199585			LINCOLN PL	MAIDEN LA	NY32	0.00	0.07	0.07		2	P		A	0	0	None		19	
199585			LINCOLN PL	NY32	RIDGE RD	0.07	0.15	0.08		2	P		A	0	0	None		19	
199586			LOOKOUT AVE	PLATTEKILL AVE	SOUTH OAKWOOD TER	0.00	0.14	0.14		2	P		A	26	0	None		19	
199587			MAIDEN LA	LINCOLN PL	PLATTEKILL AVE	0.00	0.04	0.04		2	P		A	0	0	None		19	
100263	NY29		MAIN ST	NEW PALTZ V/L	WURTS AVE	5.76	5.88	0.12		2	P		A	22	5	None		14	
100263	NY29		MAIN ST	WURTS AVE		5.88	5.95	0.07		2	P		O	32	0	None		14	
100263	NY29		MAIN ST		START RT 32 OLAP @CH	5.95	5.95	0.00		2	P		O	32	0	None		14	
199588			MILLROCK RD	MAIN ST	JOHN ST	0.00	0.13	0.13		2	P		A	27	0	None		19	
199588			MILLROCK RD	JOHN ST		0.13	0.18	0.05		2	P		A	22	0	None		19	
199588			MILLROCK RD		H W DUBOIS DR	0.18	0.28	0.10		2	P		A	29	0	None		19	
199589			MOHONK AVE	DEAD END	ELTING AVE	0.00	0.03	0.03		2	P		A	28	0	None		19	
306250			MOHONK AVE	WATER ST	NY 208	0.00	0.11	0.11		2	P		A	30	0	None		19	
199589			MOHONK AVE	ELTING AVE	TRICOR AVE	0.03	0.11	0.08		2	P		A	27	0	None		17	
199589			MOHONK AVE	TRICOR AVE	FAIRVIEW AVE	0.11	0.18	0.07		2	P		A	27	0	None		19	
199590			MULBERRY ST	HUGUENOT ST	NORTH CHESTNUT	0.00	0.11	0.11		2	P		A	21	0	None		19	
199590			MULBERRY ST	NORTH CHESTNUT	CHURCH ST	0.11	0.18	0.07		2	P		A	20	0	None		19	
199590			MULBERRY ST	CHURCH ST	DEAD END	0.18	0.31	0.13		2	P		A	18	0	None		19	
199591			NO FRONT ST	NY32		0.00	0.05	0.05		2	P		A	16	0	None		19	
199591			NO FRONT ST			0.05	0.07	0.02		2	P		A	25	0	None		19	

New York State Department of Transportation

Local Roads Listing

Appendix C-4

Municipality: Village of New Paltz
Ulster County

Geocode:1341
NYSDOT Region:8

Jurisdiction: Village

DOT ID	State Route	County Road#	Road/Street Name	Start of Section	End of Section	Beg MP	End MP	Length	DIV Hwy	No. of Lanes	Dir	One Way	Pvt Type	Pvt Width	Shldr Width	Med Type	Med Width	Func Class	NHS
199591			NO FRONT ST		HUGUENOT ST	0.07	0.13	0.06		2	P		A	30	0	None		19	
199592			NORTH MANHEIM B	NY299	JOHN ST	0.00	0.13	0.13		2	P		A	33	0	None		17	
199592			NORTH MANHEIM B	JOHN ST	HENRY W DUBOIS	0.13	0.29	0.16		2	P		A	27	0	None		17	
199593			NORTH OAKWOOD T	MAIN ST	JOHN ST	0.00	0.12	0.12		2	P		A	30	0	None		19	
199593			NORTH OAKWOOD T	JOHN ST		0.12	0.15	0.03		2	P		A	26	0	None		19	
199593			NORTH OAKWOOD T		H W DUBOIS	0.15	0.28	0.13		2	P		A	20	0	None		19	
199594			OAKWOOD CT	JOHN ST	DEAD END	0.00	0.02	0.02		2	P		A	22	0	None		19	
199595			OLD KINGSTON RD	HUGUENOT ST		0.00	0.05	0.05		2	P		A	28	0	None		19	
199595			OLD KINGSTON RD		NY32	0.05	0.15	0.10		2	P		A	22	0	None		19	
199596			ORCHARD LANE	S MANHEIM BLVD	HASBROUCK PL	0.00	0.10	0.10		2	P		A	28	0	None		19	
199597			PENCIL HILL	WATER ST	SOUTHSIDE AVE	0.00	0.13	0.13		2	P		A	20	0	None		19	
278392			PINE ST	BONTICOU VIEW DR	COOPER ST	0.00	0.04	0.04		2	P		A	30	0	None		19	
199607			PLAINS RD	MOHONK AVE	VILLAGE LINE	0.13	0.63	0.50		2	P		A	22	0	None		19	
199598			PLATTEKILL AVE	NY299	LOOKOUT AVE	0.00	0.15	0.15		2	P		A	24	0	None		17	
199598			PLATTEKILL AVE	LOOKOUT AVE	HASBROUCK	0.15	0.21	0.06		2	P		A	24	0	None		17	
199598			PLATTEKILL AVE	HASBROUCK	SO OAKWOOD TER	0.21	0.32	0.11		2	P		A	24	0	None		17	
199598			PLATTEKILL AVE	SO OAKWOOD TER	RIDGE RD	0.32	0.39	0.07		2	P		A	24	0	None		17	
199598			PLATTEKILL AVE	RIDGE RD	NY32	0.39	0.46	0.07		2	P		A	24	0	None		17	
199598			PLATTEKILL AVE	NY32	MAIDEN LA	0.46	0.53	0.07		2	P		A	0	0	None		19	
199599			PROSPECT ST	H W DUBOIS DR	JOHN ST	0.00	0.15	0.15		2	P		A	0	0	None		17	
199599			PROSPECT ST	JOHN ST	NY299	0.15	0.28	0.13		2	P		A	0	0	None		17	
199600			RIDGE ROAD	PLATTEKILL AVE	LINCOLN PL	0.00	0.06	0.06		2	P		A	30	0	None		19	
199600			RIDGE ROAD	LINCOLN PL	CENTER ST	0.06	0.11	0.05		2	P		A	24	0	None		19	
199602			SLATE ST	DEAD END	PROSPECT ST	0.00	0.05	0.05		2	P		A	20	0	None		19	
199603			SOUTH OAKWOOD TER	PLATTEKILL AVE	LOOK OUT AVE	0.00	0.06	0.06		2	P		A	34	0	None		19	
199603			SOUTH OAKWOOD TER	LOOK OUT AVE	CENTER ST	0.06	0.11	0.05		2	P		A	32	0	None		19	
199603			SOUTH OAKWOOD TER	CENTER ST	MAIN ST	0.11	0.18	0.07		2	P		A	34	0	None		19	
199604			SOUTHSIDE AVE	PENCIL HILL	NY208 S	0.00	0.11	0.11		2	P		A	0	0	None		19	
199604			SOUTHSIDE AVE	NY208 S	TRICOR AVE	0.11	0.23	0.12		2	P		A	0	0	None		17	
199605			SUNSET RIDGE	NY-32 N	NEW PALTZ VL	0.00	0.03	0.03		2	P		A	24	0	None		19	
278394			TAYLOR ST	COOPER ST	CUL DE SAC	0.00	0.06	0.06		2	P		A	30	0	None		19	
199606			TRICOR AVE	SOUTH SIDE AVE	MOHONK AVE	0.00	0.19	0.19		2	P		A	26	0	None		17	
199606			TRICOR AVE	MOHONK AVE	HASBROUCK AVE	0.19	0.27	0.08		2	P		A	24	0	None		19	
199606			TRICOR AVE	HASBROUCK AVE	PLATTEKILL AVE	0.27	0.34	0.07		2	P		A	24	0	None		19	
199607			WATER ST	MAIN ST	MOHONK AVE	0.00	0.13	0.13		2	P		A	20	0	None		19	

New York State Department of Transportation Local Roads Listing

Appendix C-5

Geocode:1341
NYSDOT Region:8

**Municipality: Village of New Paltz
Ulster County**

Jurisdiction: Village

DOT ID	State Route	County Road#	Road/Street Name	Start of Section	End of Section	Beg MP	End MP	Length	DIV Hwy	No. of Lanes	Dir	One Way	Pvt Type	Pvt Width	Shldr Width	Med Type	Med Width	Func Class	NHS	
199608			WEST CENTER ST	S OAKWOOD TER		0.00	0.03	0.03		2	P		A	26	0	None		19		
199608			WEST CENTER ST		DEAD END	0.03	0.12	0.09		2	P		A	36	0	None		19		
199609			WURTS AVE	NY 299	MOHONK AVE	0.00	0.12	0.12		2	P		A	24	0	None		19		
								Centerline Miles Total:												
								Lane-Miles Total:												

Jurisdiction: County County-maintained roads are shown below for reference.

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

APPENDIX D
Village of New Paltz
Vehicle and Equipment Listing

Appendix D-2

New Palz Fire Department Vehicles and Large Equipment				
Equipment/Vehicle ¹	Make		Local Code/Serial #	Depreciated Value 12/31/24
Tahoe	Chevy	2021	Car 43	\$32,925
Tahoe	Chevy	2019	Car 43-1	\$16,488
Tahoe	Chevy	2019	Car 43-2	\$16,488
14 Ft. Inflatable Boat	Achiles	2009	B-43-10 ACH00171D909	\$9,900
Pumper	Seagrave	2019	E 43-11	\$256,386
Ladder Truck	Eone	2014	L43-12	\$279,985
Brush Truck	Dodge	2003	M 43-13	\$0
Pumper	Seagrave	2016	E 43-14	\$256,386
Rescue/Pumper	Ferrara	2009	R 42-16	\$36,667
Tanker	Freightliner	2000	T43-17 1FV6JLCBTL603781	\$0
Gator	John Deer	2007	U 43-21 mohxda026973	\$0
Gear Washer	Alliance		1003015214	\$0
SCBA Fill Station	Mako		SCFSZ-4HP	TBD
SCBA Compressor	Talon 2			TBD
<p>Note 1: This listing represents the large equipment and vehicles only . The Fire Department maintains a complete listing of all equipment.</p> <p>Source: New Paltz Fire Department and Associated Valuation Services, Inc., Village of New Paltz Fixed Asset Report a of 5/31/24</p>				

Village of New Paltz Department of Public Works					
Vehicle and Equipment Listing					
Vehicle/Equipment	Year	Truck#	VIN#	Fixed Asset Depreciated Value 5/31/24	
Bobcat Skid Steer	2022		B4CD14682	\$35,291	
Ford F250	2012	702	1FTBF2B65CEA59606	\$0	
Western Star Dump	2020	747	5KKHAXDV8LPX2369	\$76,563	
Ford F250 (CHIPS 2018)	2018	710	1FT7X2B62JEB62532	\$15,106	
Hudson - Utility Trailer	1995	TLR	10HHD1204S1000032	\$0	
John Deere - Tractor 750	1985	JDT	CH0750S011179	\$0	
John Deere - Loader	1989	LDR	DW544ED526510	\$0	
Ford F350 Dump	2015	704	1FDRF3H6XFEA83119	\$4,481	
Ford F250 (CHIPS 2)	2017	700	1FT7X2B60HEE30987	\$13,901	
Ford F350 Dump	2015	706	1FDRF3H60FEC46635	\$18,088	
Ford F350	2017	745	1FDBF3B62HEC33530	\$24,730	
Kenworth - Sewer Trk	2018	741	2NKHJ8X1JM220074	\$145,284	
Kenworth Dump T370	2017	705	2NKHJ8X6HM175289	\$124,000	
MACK MD&	2025	744	1M2MDBAA8SS075377	\$227,900	*
Western Star	2025	742	5KKABPFE8SLVY2178	\$312,000	*
Freightliner Street Sweeper	2002	746	1FVAB3BV42DH73923	\$16,950	
New Holand	2006	TLB	31059502	\$0	
Bobcat UTV	2014		4XAAJNTA0E2031481	\$8,588	
Ferris Zero Turn			2000391482	\$3,500	
Scag Zero Turn Mower	2024		V5902913	\$17,249	*
Ferris Zero Turn ISX800	2019		44090	\$3,500	
ODB Leaf Machine	2017		1Z9PL1610HR168042	\$7,853	
Cat Excavator	2022		GG805446	\$101,600	
Felling Trailer	2022		5FTCF3624NI008390	\$21,120	
SAKAI W354 Roller	2023		1SW73-30606	\$42,348	
48" Snapper zero turn (WTP)				\$0	
Chipper	1999		1VRN15178X1002725	\$0	
Multiple Sanders				TBD	
Electric Sewer Snake				TBD	
Multiple 3" trash pumps				\$671	
Toro 6HP				\$850	
Snapper 29 Snow Blower	2015			\$0	
Vacuum Scag	2014			\$0	

* New purchases; used purchase value.

APPENDIX E
Town Fire Service
Governance Options

Town Fire Protection Services - Authorized Governance Options		
<p>In New York State, Towns, unlike Villages, <u>cannot</u> operate municipal fire departments. Towns are authorized to provide fire protection services either through the creation of Fire Districts or Fire Protection Districts or a combination of both.</p>		
Subject	Fire Protection District¹	Fire District¹
Authorizing NYS statute	Town Law Article 11 §170 allows the Town Board to create a Fire Protection District and to define the boundaries of the Fire Protection District.	NYS Town Law Article 11 §170 allows a Town to create a Fire District and to sets the boundaries of the Fire District.
Governance	The Fire Protection District is an administrative instrument of the Town. It is not an independent public corporation and has no separate governance board or powers. The Town identifies the entity to provide the services, contracts with that entity, adopts the budget and sets the tax levy.	This is a legally separate political subdivision that has its own Elected Board of Fire Commissioners that determines how services will be delivered and sets its own budget. Fire Districts are authorized to levy property taxes and to issue debt.
How are services delivered?	Towns on behalf of the Fire Protection District, may contract with a Village or City Fire Department, an incorporated fire company (s) or with a Fire District for the provision of fire protection services.	The Board of Commissioners of the Fire District may hire staff to provide the services or contract with an adjacent Fire District, a city or village fire department or contract with an incorporated fire company(s)
Powers and Responsibility	The Town Board sets policy on behalf of the fire protection district and contracts for the services. The Town handles the protection district budget, the budgetary controls, the financial reporting to NYS and levies the tax upon the properties within the protection district. The contracted entity is required by provisions in Article 11 to provide information, including financial information to the Town.	The elected Fire District Board sets all policy, levies property taxes, may incur debt. The statute expressly details the responsibilities of the Commissioners, the Treasurer, the Secretary, the purchasing director. Article 11 lays out the details on elections, required financial reporting, independent audits, annual budgets, budgetary controls and levies among other requirements.
Equipment and Apparatus	The Town may purchase, own and maintain fire apparatus and equipment or may contract with any city, village, fire district or incorporated fire company for operation, maintenance, and repair of the same.	Decisions relative to equipment and apparatus are made by the Fire District Board.
<p>Source: New York State Town Law Article 11</p>		

APPENDIX F

**Summary of Town and Village
Employee Benefits**

Village of New Paltz Village CSEA Collective Bargaining Agreement (This summary of certain benefits (not all) for study purposes only. See municipal officials and Documents for full documents and official benefits.)																													
CBU	Civil Service Employee Association, Inc																												
Term	6/1/23 – 5/31/27																												
Work Week	37.5 hours for clerical and Building Dept. staff 40 hours parking violations – field staff See CBA - summer hours exception																												
Covered Titles in use	Municipal Bookkeeper, Code Enforcement Officer, Code Enforcement Officer/Building Inspector I, Municipal Code Assistant, Parking Enforcement Officer, Computer Operator/ Account Clerk/Typist, Account Clerk/Typist, Clerk/Typist.																												
Seniority	Each employee shall be entitled to the rank of seniority as of the date of employment upon completion of a probationary period of 26 weeks following the date of commencement of his or her employment. Seniority governs in the determination of vacation and shift assignments and, in layoffs and attrition. Overtime will be assigned among department employees on a rotating basis. In the event of conflict, seniority in employment shall govern unless the specific task requires the services of an employee of a higher classification, etc.																												
Retirement	New York State Employee Retirement System																												
Longevity	After 5 years \$600 annually and for each additional year over 5 years, \$100 is added to the \$600. No cap on longevity.																												
Holidays	<ul style="list-style-type: none"> • 15 Paid Holidays designated in the CBA. • Worked holiday pay = 2.5 times regular pay. For 4 premium holidays - pay 3 times regular pay. • On-call workers only paid premium if called in. 																												
Vacation	<p>Employees shall receive paid vacations as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="4" style="text-align: center;">Weeks of Vacation*</th> </tr> <tr> <th style="text-align: center;">Years of Service</th> <th style="text-align: center;">Employees hired prior to 11/06/2014</th> <th style="text-align: center;">Years of Service</th> <th style="text-align: center;">Employees hired on, or after, 11/06/2014</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1 through 3</td> <td style="text-align: center;">2</td> <td style="text-align: center;">1 through 5</td> <td style="text-align: center;">2</td> </tr> <tr> <td style="text-align: center;">4 through 6</td> <td style="text-align: center;">3</td> <td style="text-align: center;">6 through 8</td> <td style="text-align: center;">3</td> </tr> <tr> <td style="text-align: center;">7 through 14</td> <td style="text-align: center;">4</td> <td style="text-align: center;">9 through 15</td> <td style="text-align: center;">4</td> </tr> <tr> <td style="text-align: center;">15 through 24</td> <td style="text-align: center;">4.8</td> <td style="text-align: center;">16 through 24</td> <td style="text-align: center;">4.8</td> </tr> <tr> <td style="text-align: center;">25+</td> <td style="text-align: center;">5.6</td> <td style="text-align: center;">25+</td> <td style="text-align: center;">5.6</td> </tr> </tbody> </table> <p>* The hours of vacation per week are accrued at the hours in the work week.</p>	Weeks of Vacation*				Years of Service	Employees hired prior to 11/06/2014	Years of Service	Employees hired on, or after, 11/06/2014	1 through 3	2	1 through 5	2	4 through 6	3	6 through 8	3	7 through 14	4	9 through 15	4	15 through 24	4.8	16 through 24	4.8	25+	5.6	25+	5.6
Weeks of Vacation*																													
Years of Service	Employees hired prior to 11/06/2014	Years of Service	Employees hired on, or after, 11/06/2014																										
1 through 3	2	1 through 5	2																										
4 through 6	3	6 through 8	3																										
7 through 14	4	9 through 15	4																										
15 through 24	4.8	16 through 24	4.8																										
25+	5.6	25+	5.6																										

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Sick/Family Full Time Staff only	<p>Sick: FT time employee paid sick leave 120 hours per year for 40 hour work week and 112.5 hours per year for 37.5 hour work week. PT EE pro-rated</p> <p>Family: Upon approval of a request, an employee may be entitled to receive sick leave with pay for illness of an employee's immediate family member.</p> <p>Accumulated Leave: If employee has accumulated at least 400 unused sick leave hours (40 hr. work week) or 300 unused sick leave hours (37.5 hour week week), employee <u>may</u> request payout for a portion of the hours in excess of 320 unused with 21 days of notice prior to the employee's anniversary date, upon written request and at discretion of the Board.</p> <p>NYS ERS Credit: See agreement.</p>												
Personal Time FT employees	<p>FT employees accrue 24 hours (40 hr. work week) and 22.5 (37.5 hr. work week) per year for personal business which cannot be transacted when the employee is off-duty. PT employees accrue pro-rated basis.</p>												
Bereavement	<p>FT regular PT employees shall be entitled to 3 consecutive days with pay, commencing with the date of notification of death in the family of the employee. "Family" =parents, father-in-law, mother-in-law, children, son-in-law, daughter-in-law, spouse, brothers, sisters, or grandparents, of the employee or a relative or domestic partner who regularly resided in the household of the employee.</p> <p>1 day with pay shall be granted for the day of the funeral of other in-laws or relatives of the employee or his or her spouse.</p>												
Employee/ Health and Dental	<p>Plan: NYSHIP</p> <p>Eligibility: full time employees at completion of first 3 months of probation are eligible for health and dental insurance. Three-quarter time employees entitled to full health & dental.</p> <p>Employees' share of health care premium is based on date of hire:</p> <p>Prior to 6/1/2008: \$0 6/1/2008- 3/28/2018: Lesser of 5% or cap \$750S/ \$1500F 3/29/18-3/31/23: Lesser of 15% or \$1500S/ \$3000F 6/1/23 and after: Lesser of 15% of health <u>and</u> dental or \$1,650S/ \$3300F, whichever is less.</p> <p>Cash buy out - Employees that did not participate in the health plan prior to 5/31/23and shows proof of coverage - \$5000 buyout. Employees that did participate in the plant prior to 5/31/23 or new hires 6/1/23 or after are eligible for buy-out = 50% of village's costs</p>												
Retiree Health	<p>Option: NYSHIP</p> <p>Employee contribution to premiums based on date of hire:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Before 6/1/2007 with 5 consecutive yrs. of svc at retirement:</td> <td style="text-align: right;">0%</td> </tr> <tr> <td style="padding-left: 20px;">6/2/2007- 11/6/14 w/ 10 consecutive yrs. of svc at retirement:</td> <td style="text-align: right;">0%</td> </tr> <tr> <td style="padding-left: 20px;">11/7/14– 4/6/18 w/15 consecutive yrs. of svc at retirement:</td> <td style="text-align: right;">0%</td> </tr> <tr> <td style="padding-left: 20px;">4/7/18-6/1/23 w/15 consecutive yrs. of svc at retirement:</td> <td style="text-align: right;">15% or \$1500S, \$2400D, \$3000F whichever is less.</td> </tr> <tr> <td style="padding-left: 20px;">6/2/23-5/31/27 w/15 consecutive yrs. of svc at retirement</td> <td style="text-align: right;">15%</td> </tr> <tr> <td style="padding-left: 20px;">6/2/23-5/31/27 w/20 consecutive yrs. of svc at retirement</td> <td style="text-align: right;">15% or \$3000 whichever is less.</td> </tr> </table>	Before 6/1/2007 with 5 consecutive yrs. of svc at retirement:	0%	6/2/2007- 11/6/14 w/ 10 consecutive yrs. of svc at retirement:	0%	11/7/14– 4/6/18 w/15 consecutive yrs. of svc at retirement:	0%	4/7/18-6/1/23 w/15 consecutive yrs. of svc at retirement:	15% or \$1500S, \$2400D, \$3000F whichever is less.	6/2/23-5/31/27 w/15 consecutive yrs. of svc at retirement	15%	6/2/23-5/31/27 w/20 consecutive yrs. of svc at retirement	15% or \$3000 whichever is less.
Before 6/1/2007 with 5 consecutive yrs. of svc at retirement:	0%												
6/2/2007- 11/6/14 w/ 10 consecutive yrs. of svc at retirement:	0%												
11/7/14– 4/6/18 w/15 consecutive yrs. of svc at retirement:	0%												
4/7/18-6/1/23 w/15 consecutive yrs. of svc at retirement:	15% or \$1500S, \$2400D, \$3000F whichever is less.												
6/2/23-5/31/27 w/15 consecutive yrs. of svc at retirement	15%												
6/2/23-5/31/27 w/20 consecutive yrs. of svc at retirement	15% or \$3000 whichever is less.												
Retiree Dental	<p>Retirees are eligible for dental coverage if they opt to pay the premium.</p>												
Meal Allowance	<p>\$20 for 4 hours of after-hours overtime.</p>												
Uniforms	<p>Building Department and Parking Enforcement staff are entitled to uniforms. See contract for details</p>												
Tuition	<p>Village offers a tuition assistance program. See contract for details.</p>												

Town of New Paltz UPSEU – General Staff Contractual Benefit Agreements This summary of certain benefits (not all) for study purposes only. See municipal officials and Documents for full documents and official benefits.									
CBU	United Public Service Employees Union (General Unit)								
Term	1/1/23 – 12/31/25								
Work Week	40 hours for full time employees								
Covered Titles in use	Building Inspector I, Administrative Asst., Municipal Bookkeeper, Municipal Code Aide, Payroll/Personnel Asst., Assessor Aide, Municipal Code Enforcement Officer, Clerk, Typist, Court Clerk (appointed) and Court Clerk typist, Planning and Zoning Secretary, Municipal Code Aide I, Senior Account Clerk, Account Clerk, Assessor, Deputy Town Clerk and Building Inspector 2.								
Seniority	Seniority shall commence upon the original date of full-time employment with the Employer provided there is no break in service with the exception of authorized leaves of absence. All newly hired employees shall serve a probationary period in accordance with local Civil Service Rules.								
Retirement	New York State Employee Retirement System								
Longevity	After completing 3 years of employment, employees will receive \$120 for each year of service completed on their anniversary date. At the start of the 11 th year, employees will receive \$150 for each year of service completed. The maximum amount per employee will be \$3,000.								
Holidays	<ul style="list-style-type: none"> • 13 Paid Holidays, each year, set at the organizational meeting plus 1 floating holiday. • Worked holiday - paid 2.5 times regular pay. 								
Vacation	<p>Employees shall receive paid vacations as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse; width: 80%;"> <thead> <tr> <th style="text-align: center;">Years of Service</th> <th style="text-align: center;">Amount of Vacation</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1 year - completion of 5 years</td> <td style="text-align: center;">80 hours earned at the rate of 6.67 hours per month worked</td> </tr> <tr> <td style="text-align: center;">Over 5 years - completion of 10 years worked</td> <td style="text-align: center;">120 hours earned at the rate of 10 hours per month worked</td> </tr> <tr> <td style="text-align: center;">Over 10 year</td> <td style="text-align: center;">160 hours earned at the rate of 13.33 hours per month worked</td> </tr> </tbody> </table>	Years of Service	Amount of Vacation	1 year - completion of 5 years	80 hours earned at the rate of 6.67 hours per month worked	Over 5 years - completion of 10 years worked	120 hours earned at the rate of 10 hours per month worked	Over 10 year	160 hours earned at the rate of 13.33 hours per month worked
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1 year - completion of 5 years	80 hours earned at the rate of 6.67 hours per month worked								
Over 5 years - completion of 10 years worked	120 hours earned at the rate of 10 hours per month worked								
Over 10 year	160 hours earned at the rate of 13.33 hours per month worked								
Sick/Family Full Time Staff only	<p>Sick and Family: Sick leave shall be accrued on a monthly basis. Employees shall accrue one and a quarter (1.25) days per month 15 days per year. An employee may use sick leave credits for personal illness, illness in the immediate household, medical appointments and illness for FMLA qualified reasons.</p> <p>Accumulated leave is capped at 130 days.</p>								

Appendix F-5

Personal Time FT employees	Employees shall be entitled to 4 personal days per year which days are not cumulative and cannot be carried over into the next year. See contract for additional rules.								
Bereavement	Employees receive 5 bereavement days for the immediate family members which shall be defined as spouse or domestic partner, child, parent, brother, sister, grandparent and parent of spouse. One (1) day shall be granted for non-parental in-laws (brother, sister, grandparent of spouse).								
Employee/ Health and Dental	<p>Plan Options: NYSHIP EPO Plan; CDPHP Deductible; MVP Deductible</p> <p>Eligibility: Town Comptroller stated that all employees that work 30 hours/week are eligible for health and dental benefits.</p> <p>Employees share of premium payments is based on dates of hire:</p> <table style="margin-left: 20px;"> <tr> <td>Prior to 1/1/2002</td> <td>0%</td> </tr> <tr> <td>1/1/2002 -12/31/2010</td> <td>10%</td> </tr> <tr> <td>1/1/2011-1/1/2013</td> <td>15%</td> </tr> <tr> <td>1/1/2013 to current</td> <td>20%</td> </tr> </table> <p>Employee/employer sharing of deductibles in deductible plans – see contract language.</p> <p>Dental 50/50</p> <p>Cash Buyout* _Employees who are eligible for the health insurance buy-out shall receive the following: Three (3) employees or less - two thousand dollars (\$2,000.00) Four (4) employees or more - four thousand dollars (\$4,000.00) *Town Comptroller indicated she could not clarify the above language.</p>	Prior to 1/1/2002	0%	1/1/2002 -12/31/2010	10%	1/1/2011-1/1/2013	15%	1/1/2013 to current	20%
Prior to 1/1/2002	0%								
1/1/2002 -12/31/2010	10%								
1/1/2011-1/1/2013	15%								
1/1/2013 to current	20%								
Retiree Health	<p>Options: MVP Gold or NYSHIP</p> <p>Eligibility: Contract silent. When asked for the eligibility criteria, the Town Comptroller indicated that “all retirees have 15+ years of service.”</p> <p>Cost Sharing: Contract language silent.</p>								
Retiree Dental	Per Comptroller, retirees are eligible for dental insurance if they opt to pay.								
Meal Allowance	Employees shall be reimbursed up to \$15 lunch allowance for all day travel related to conferences and seminars unless lunch. Employees shall be reimbursed up to \$50 per day meal allowance for all overnight travel.								
Uniforms	See contract for details.								
Tuition	Town offers an educational incentive program. See contract for details.								

Town of New Paltz UPSEU – Public Works Contractual Benefit Agreements This summary of certain benefits (not all) for study purposes only. See municipal officials and Documents for full documents and official benefits.													
Town of New Paltz Public Works Staff													
CBU	United Public Service Employees Union(Public Works)												
Term	1/1/23 – 12/31/26												
Work Week	40 hours for full time employees												
Covered Titles in use	Medium Equipment Operator, Transfer Station Attendant, Transfer Station Operator, Municipal Worker I, II, and III, Municipal Worker Supervisor.												
Seniority	Employer recognizes the general principle that senior employees have preferences of employment and promotional opportunity for non-competitive jobs and choose their shift and to work at the job for which the pay is highest, provided such employees are qualified for such work. Employees shall be placed on the seniority list after thirty (30) days of employment as their first date of hire. Seniority shall accrue and be determined in accordance with length of employment within the bargaining unit covered by this Agreement.												
Retirement	New York State Employee Retirement System												
Longevity	Employee receives \$125/year for each year of service, beginning with the second year. Longevity bonus will commence on the second anniversary for employees hired after 1/1/96 and on the first anniversary for employees hire prior to 1/1/96. <u>After 15 years of service, longevity is capped at \$2,000.</u> Employees can opt to take the bonus in compensatory time based on their hourly rate of pay.												
Holidays	<ul style="list-style-type: none"> • 13 Paid Holidays, each year, at the organizational meeting. January 1st plus twelve (12) additional holidays. • Worked holiday - paid time a2.5 times regular pay. • Worked in excess of 8 hours on a holiday (and the holiday pay has thus expired), they shall be paid double time and one-half (2 ½x). 												
Vacation	<p>Employees shall receive paid vacations as follows:</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Years of Services</u></th> <th style="text-align: left;"><u>Weeks of Vacation</u></th> </tr> </thead> <tbody> <tr> <td>Less than 1 year</td> <td>Accrued 5/6 of a day per month</td> </tr> <tr> <td>1 to 5 years</td> <td>2 weeks</td> </tr> <tr> <td>6 to 9 years</td> <td>3 weeks</td> </tr> <tr> <td>10 to 20 years</td> <td>4 week</td> </tr> <tr> <td>20+ Years</td> <td>5 weeks</td> </tr> </tbody> </table>	<u>Years of Services</u>	<u>Weeks of Vacation</u>	Less than 1 year	Accrued 5/6 of a day per month	1 to 5 years	2 weeks	6 to 9 years	3 weeks	10 to 20 years	4 week	20+ Years	5 weeks
<u>Years of Services</u>	<u>Weeks of Vacation</u>												
Less than 1 year	Accrued 5/6 of a day per month												
1 to 5 years	2 weeks												
6 to 9 years	3 weeks												
10 to 20 years	4 week												
20+ Years	5 weeks												
Sick/Family Full Time Staff only	<p>Sick: Maximum 15 days per year.</p> <p>Family sick leave is covered within the 15 days per year. It can be ued when such absence is incurred on account of the illness of a member of the employee's immediate family residing in the employee household</p> <p>Accumulated Leave Workers shall be allowed unlimited accumulation of such sick leave. The employees shall be entitled to reimbursement for half of the sick days they accumulate, with a cap of fifty (50) days buy back.</p>												
Personal Time FT employees	4 days personal leave to be granted upon approval of the Department Head. See contract for additional rules relative to personal time.												
Bereavement	3 consecutive days absence from employment with pay, commencing the date of death, not												

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	chargeable to sick leave, for death in the family. , i.e. parents, grandparents, children, brother, sister, spouse and the parents, grandparents, children, brother and sister of a spouse, plus brother-in-laws and sister-in-laws.
Employee/ Health and Dental	<p>Plan Options: NYSHIP EPO Plan; CDPHP Deductible; MVP Deductible</p> <p>Eligibility: Full time employees working 30 hours or more per week.</p> <p>Employees share of premium payments:</p> <p>Prior to 1/1/2002 0%</p> <p>1/1/2002 -1/1/2016 10%</p> <p>1/1/2016-1/1/2019 15%</p> <p>1/2/2019 to current 20%</p> <p>See contract for employee/employer sharing of deductibles in deductible plans.</p> <p><u>Cash buy out</u> equals \$2,000</p> <p><u>Dental</u> 50/50 premium sharing</p>
Retiree Health	<p>Options: MVP Gold or NYSHIP</p> <p>Eligibility: Per the Town Comptroller, “all of our retirees have had 15+ years of service.”</p> <p>Employees contribute the same percent of premium that they contributed at the time of retirement.</p>
Retiree Dental	Per Comptroller, retirees are eligible for dental insurance if they opt to pay.
Meal Allowance	<p>\$12 meal allowance as follows:</p> <ul style="list-style-type: none"> • Weekends/Holidays: after every four (4) hours of work. • Weekdays: every 4 hours of continuous overtime worked after their regularly scheduled day is over. • Called into work after midnight or 2 hours prior to their shift every 4 hours after that until the start of the regular shift.
Uniforms DPW	<ul style="list-style-type: none"> • 1 set of uniforms per day will be furnished to the employee. • rain gear, gloves, rubber boots, safety vest, safety glasses, a hard hat and earplugs. • 1 set of Carhartt coat and pants to each employee for the length of the Agreement. • \$260 per year for pairs of work shoes.
Tuition	<ul style="list-style-type: none"> • None identified

APPENDIX G

Fiscal Analysis

Fiscal Analysis Detail

The post dissolution Town property tax levy and tax rates were modeled using the 2024/2025 Village Budget and the 2025 Town Budget as the base of the analysis. The analysis represents the assumptions developed during this study process and the data available at the time of the study. This model is for purposes of estimated the impact of dissolution and is not an estimation of the actual tax levies or rates in the first year post dissolution.

Critical Factors

The critical factors influencing the fiscal analysis include:

- **CETC Application for Tax Reduction** The fiscal model presents the impact without the CETC, with 70% application of the CETC to offset taxes and with 100% of the CETC to offset property taxes. This Plan recommends that for impact modeling the 70% CETC application be used. Village and Town stakeholders indicated that use of part of the 30% CETC could present an opportunity to address a number of community needs such as a new Town Hall, other facility upgrades and workforce costs.
- **Net cost reductions:** The fiscal model developed the estimated cost reductions based on service and service delivery assumptions developed during the planning process.
- **Shift from the Village Property Tax Base to the Town-wide Tax Base:** Post dissolution, there will no longer be a Village government tax levy funded on the Village tax base. The net cost (tax levy) shifts to the Town-wide property tax base. The Village's 24/25 levy was paid for on a Taxable Assessed Value of \$ 318,829,598; whereas the town-wide tax base used in the 2025 Town budget was \$1,190,149,085. The Town-wide assessed value is more than 3.5 times that of the Village.
- **Village Legacy Costs and Hamlet Refuse District Costs:** Post dissolution, the Town will tax property owners in the former Village of New Paltz for the net costs associated with the Hamlet Refuse District and any Village legacy costs.
- **Town Tax Levy Shift from Town-outside Village to Town-wide:** The Village of New Paltz is the only village within the Town. As such, upon dissolution of the Village, there is no longer a town outside village general fund (B Fund) or town outside Village highway fund (DB Fund). Currently there is a town-outside village highway fund (DB Fund) levy of more than \$2M. This levy will shift to the town-wide tax base and such, Village taxpayers will now share in this cost.
- **Fire protection services** will be provided by a town-wide Fire Protection District.
- **New Hamlet Water District and Sewer District:** The Town will create a new Hamlet Water District and Hamlet Sewer District to serve the users formerly in the Village and as is currently the case with costs funded by user water and sewer rates.

General Post Dissolution Assumptions

- The Village staff salary and benefit costs are carried in the model. The exceptions include the elected officials and one pre-dissolution planned retirement.

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- Each budget line item was evaluated as to whether the expense or revenue would be a part of the expanded Town Budget and the evaluation included a review of the level of appropriation or revenue to be carried.
- Given that the Town currently does not have a permanent Town Hall and the neither the Village nor the Town Public Works facilities can accommodate the combined staffing, service bays and equipment storage bays, the fiscal model carries a Town tax levy needed to operate current Town and Village facilities.
- The current allocation of Village public works staff time and the allocation of fiscal staff between the General, Water and Sewer funds was used in the fiscal model an applier accordingly to the allocation between the Town A and D funds, the new Hamlet Water District and new Hamlet Sewer Distict..
- The appropriations related to the Fire Department in post dissolution model include the annual operating costs, the annual contribution to the reserve and LOSAP. The model assume the costs and the corresponding levy are spread on a town-wide basis. The model cleaned the revenue and expenses related to the Village-Town inter-municipal fire service agreement.
- In recent years the Village's General Fund debt service has been unusually high due to the Fire House BAN debt service payments made on behalf of the Village and the Town. The Village plans to retire the remaining debt on the Fire House in early 2026. It is important to note that the Village chose to use short term financing and more importantly upon the final payment in 2026, the local share of the project will have been paid in full over a five year period. The Village did not increase its property tax rate to cover this cost. The Village's net share was funded from unexpended funds. Given the Village's historical approach to paying off debt in a short period of time, a ten year average of Village debt service costs net of the Town share for the Fire House and grants was carried in the fiscal model.
- General fund revenues including sales tax, departmental revenues, franchise fees, Consolidated Highway Improvement Program (CHIPS) and mortgage tax receipts are assumed in the post dissolution model. The model used a level of CHIPS revenue equal to a corresponding level of expense.
- The model does not carry the gross utility receipts tax revenues as towns do not have the authority to impose the tax; nor the Village's Aid to Municipalities (AIM) allocation. In addition, the model assumed a reduction in payment in lieu of taxes (PILOT) revenues for the Woodland Pond based on a post dissolution application of the formula. It should be noted that the PILOT expires at the end of 2027.

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Estimated Property Tax Rate Impact Village of New Paltz Property Taxpayer					
Village Taxpayer	Current	Model - Post Dissolution			
	Current Rate/ \$1,000	No CETC Rate/ \$1,000	70% CETC Rate/ \$1,000	100% CETC Rate/ \$1,000	Change in Rate
Village	\$4.91	\$0.00	\$0.00	\$0.00	
Town General & Highway	\$8.69	\$11.08	\$10.49	\$10.23	
Fire Protection District ¹	\$0.00	\$0.42	\$0.42	\$0.42	
Village Legacy Costs	\$0.00	\$0.52	\$0.52	\$0.52	
Village Refuse District	\$0.00	\$0.05	\$0.05	\$0.05	
Total No CETC	\$13.60	\$12.07			-11.3%
Total 70% CETC	\$13.60		\$11.48		-15.6%
Total 100% CETC	\$13.60			\$11.23	-17.5%
<p><i>Note 1: The Fire Protection District rate above reflects the operating costs. The Village will have retired the fire house debt prior to dissolution. For purposes of the fiscal model, the 10 year average annual debt service net of revenues was carried over to the Town general fund for all Village debt service other than water and sewer. It was shifted to the Town General fund for modeling purposes, but covers highway and fire debt service as well. Given that they are on the same tax base, placing the modeled solely in the general fund has not impact.</i></p>					
<p><i>Note 2: The analysis does not include the Public Library Fund as it would not be impacted by dissolution.</i></p>					
<p><i>Note 3: Dissolution does not impact School District or County tax levies or rates.</i></p>					

Estimated Property Tax Rate Impact Town Outside Village Property Taxpayer					
Town-outside Village	Current	Model - Post Dissolution			
	Rate/ \$1,000	No CETC Rate/ \$1,000	70% CETC Rate/ \$1,000	100% CETC Rate/ \$1,000	Change in Rate
Town General & Highway	\$8.69	\$11.08	\$10.49	\$10.23	
TOV General & Highway	\$2.32	\$0.00	\$0.00	\$0.00	
TOV Fire Protection District operating costs only ¹	\$0.27	\$0.42	\$0.42	\$0.42	
Total No CETC	\$11.29	\$11.50			1.9%
Total 70% CETC	\$11.29		\$10.91		-3.3%
Total 100% CETC	\$11.29			\$10.66	-5.6%
<p><i>Note 1: The 2025 Town fire protection district tax rate is \$0.71/\$1,000 of TAV. There will be 2 factors impacting the Fire Protection District rate for taxpayers outside the Village. The fire house debt service will be paid off and there should be a <u>reduction</u> in the rate. This factor is not related to dissolution and so it is not included in the impact analysis above. On an ongoing basis, there will be other capital expenses related to the fire service; however, likely not as high as has been experienced in the last 4 years. The Town rate associated with the operating costs is approximately \$0.27/\$1,000. The model assumes that there will be a town-wide protection district that would result in an approximate <u>increase</u> of \$0.15/1,000. The net impact of the 2 factors would result in a reduction in the overall rate town outside village taxpayers currently pay.</i></p>					
<p><i>Note 2: The analysis does not include the Town Library District or other special districts as they are not impacted by dissolution.</i></p>					
<p><i>Note 3: Dissolution does not impact School District or County tax levies or rates.</i></p>					

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Fiscal Model of Estimated Post Dissolution Impacts on Town of New Paltz Property Tax Rates												
		Taxable Assessed Value	2025 Town & 24-25 Village Tax Levies	Town Levy Shift from Town outside Village to Townwide	Dissolution Impact Levy Shift from Village	CETC Impact	Post Dissolution Estimated Town Tax Levy	Post Dissolution TAV	Current Village Tax Rate/\$1,000	Current Town Tax Rate/\$1,000 ⁶	Post Dissolution Town Tax Rates	
Village Rate		\$318,829,598	\$1,566,233						\$4.91		\$0.0000	
Town												
General Fund			\$ 9,925,493		\$ 156,744							
Highway Townwide			\$415,706		\$663,586							
Total Townwide	NO CETC	\$1,190,149,085	\$10,341,199	\$2,019,478	\$ 820,330	\$0	\$13,181,007	\$1,190,149,085	N/A	\$8.6890	\$11.0751	
Total Townwide	70% CETC	\$1,190,149,085	\$10,341,199	\$2,019,478	\$820,330	(\$700,000)	\$12,481,007	\$1,190,149,085	N/A	\$8.6890	\$10.4869	
Total Townwide	100% CETC	\$1,190,149,085	\$10,341,199	\$2,019,478	\$820,330	(\$1,000,000)	\$12,181,007	\$1,190,149,085	N/A	\$8.6890	\$10.2349	
Highway - Outside Village		\$868,960,753	\$2,019,478	\$0	\$0	0	\$0	\$0	N/A	\$2.3240	\$0.0000	
Town outside Village Fire Protection		\$894,229,124	\$630,860	\$0						\$0.7055		
Fire Protection District (townwide operating costs)				\$0	\$514,103	0	\$514,103	\$1,213,058,722			\$0.4238	
Village Legacy Costs				\$0	\$165,365	0	\$165,365	\$318,829,598			\$0.5187	
Village Refuse District				\$0	\$16,138	0	\$ 16,138	\$318,829,598			\$0.0506	
Library		\$1,190,149,085	\$769,000	\$0	\$0	0	\$ 769,000	\$1,190,149,085	\$0.65	\$0.6461	\$0.6461	
<p><i>Note 1: This is a model impact only. The ultimate post dissolution policies and fiscal decisions rest with the Town of New Paltz Board</i></p> <p><i>Note 2: The post dissolution conditions do not include one time transition or implementation costs</i></p> <p><i>Note 3: The estimated appropriations and revenues have been allocated to the relevant Town Funds</i></p> <p><i>Note 4: CETC funds are paid annually in perpetuity; subject to annual New York State appropriations</i></p> <p><i>Note 5: The 2025 Town Budget and the 2024/2025 Village Budgets were used as the basis of the analysis; long with historical expenditure and revenue data</i></p> <p><i>Note 6: The analysis does not include the Public Library Fund or special districts other than the Fire Protection District as they are not impacted by dissolution.</i></p> <p><i>Note 7: Dissolution does not impact School District or County tax levies or rates.</i></p> <p><i>Note 8: The current town outside village Fire Protection District rate includes the town share of the debt service on the fire house which is anticipated to be paid off prior to dissolution. A drop in the fire protection district rate related to the likely reduction in capital/debt service costs is no+C15t impacted by dissolution and is not a part of this analysis. The Village's debt service/expenditure costs (non water and sewer) are carried over to the Town General Fund for modeling purposes only.</i></p> <p><i>Note 9: This fiscal model used the post dissolution conditions included in the Proposed Dissolution Plan & detailed in the line item assessment provided in Appendix G: Fiscal Analysis .</i></p>												

Village of New Paltz Plan of Dissolution Fiscal Analysis											
Line Item Review of Village Appropriations and Revenues to be Shifted to Town of New Paltz by Fund and Special District											
4/3/2025			Actual 22-23	Actual 23-24	24-25 Budget Mod	Total Transfer	A Fund	D Fund	Fire	Refuse	Legacy
General Fund Expenses/Appropriations											
LEGISLATIVE											
BOARD OF TRUSTEES											
	A1010.100	Personnel Services	\$ 31,000	\$ 33,000	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A1010.200	Equipment			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A1010.400	Contractual Expenses	\$ 6,047	\$ 8,607	\$ 7,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 37,046	\$ 41,607	\$ 40,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LEGISLATIVE			\$ 37,046	\$ 41,607	\$ 40,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
JUDICIAL											
PARKING VIOLATIONS											
	A1130.100	Personnel Services	\$ 60,231	\$ 60,403	\$ 55,944	\$ 55,944	\$ 55,944	\$ -	\$ -	\$ -	\$ -
	A1130.200	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A1130.400	Contractual Expenses	\$ 30,918	\$ 11,599	\$ 9,300	\$ 9,300	\$ 9,300	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 91,149	\$ 72,002	\$ 65,244	\$ 65,244	\$ 65,244	\$ -	\$ -	\$ -	\$ -
TOTAL JUDICIAL			\$ 91,149	\$ 72,002	\$ 65,244	\$ 65,244	\$ 65,244	\$ -	\$ -	\$ -	\$ -
EXECUTIVE											
	A1210.100	Mayor	\$ 57,334	\$ 60,719	\$ 62,665	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A1210.200	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A1210.400	Contractual Expenses	\$ 3,011	\$ 2,461	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A1210.401	Tenant/Landlord			\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 60,345	\$ 63,180	\$ 66,665	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -
TOTAL EXECUTIVE			\$ 60,345	\$ 63,180	\$ 66,665	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -
FINANCES											
ACCOUNTING											
	A1320.100	Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A1320.200	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A1320.400	Contractual Expenses	\$ 39,955	\$ 43,449	\$ 52,500	\$ 23,000	\$ 23,000	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 39,955	\$ 43,449	\$ 52,500	\$ 23,000	\$ 23,000	\$ -	\$ -	\$ -	\$ -
TREASURER											
	A1325.100	Personnel Services	\$ 195,065	\$ 227,479	\$ 180,125	\$ 129,125	\$ 129,125	\$ -	\$ -	\$ -	\$ -
	A1325.200	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A1325.400	Contractual Expenses	\$ 2,441	\$ 2,411	\$ 1,598	\$ 1,598	\$ 1,598	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 197,506	\$ 229,890	\$ 181,723	\$ 130,723	\$ 130,723	\$ -	\$ -	\$ -	\$ -

4/3/2025			Actual 22-23	Actual 23-24	24-25 Budget Mod	Total Transfer	A Fund	D Fund	Fire	Refuse	Legacy	
A1620.100	Personnel Services	\$	23,476	\$ 28,158	\$ 29,823	\$ 29,823	\$ 29,823	\$ -	\$ -	\$ -	\$ -	
A1620.200	Equipment	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A1620.400	Contractual Expenses	\$	78,655	\$ 56,589	\$ 59,350	\$ 59,350	\$ 59,350	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$	102,131	\$ 84,747	\$ 89,173	\$ 89,173	\$ 89,173	\$ -	\$ -	\$ -	\$ -	
CENTRAL GARAGE												
A1640.100	Personnel Services	\$	33,218	\$ 38,383	\$ 40,913	\$ 40,913	\$ -	\$ 40,913	\$ -	\$ -	\$ -	
A1640.200	Equipment	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A1640.400	Contractual Expenses	\$	72,005	\$ 66,531	\$ 77,000	\$ 77,000	\$ -	\$ 77,000	\$ -	\$ -	\$ -	
	TOTAL	\$	105,223	\$ 104,914	\$ 117,913	\$ 117,913		\$ 117,913	\$ -	\$ -	\$ -	
CENTRAL PRINTING AND MAILING												
A1670.100	Personnel Services	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A1670.200	Equipment	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A1670.400	Contractual Expenses	\$	7,167	\$ 6,626	\$ 8,605	\$ 6,005	\$ 6,005	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$	7,167	\$ 6,626	\$ 8,605	\$ 6,005	\$ 6,005	\$ -	\$ -	\$ -	\$ -	
CENTRAL DATA PROCESSING												
A1680.100	Personnel Services	\$	-	\$ 2,500	\$ 6,250	\$ 6,250	\$ 6,250	\$ -	\$ -	\$ -	\$ -	
A1680.200	Equipment	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A1680.400	Contractual Expenses	\$	57,463	\$ 58,173	\$ 38,760	\$ 26,860	\$ 26,860	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$	57,463	\$ 60,673	\$ 45,010	\$ 33,110	\$ 33,110	\$ -	\$ -	\$ -	\$ -	
TOTAL SHARED SERVICES			\$	271,984	\$ 256,960	\$ 260,701	\$ 246,201	\$ 128,288	\$ 117,913	\$ -	\$ -	\$ -
SPECIAL ITEMS												
A1910.400	Unallocated Insurance	\$	27,228	\$ 27,919	\$ 39,000	\$ 30,500	\$ 30,500	\$ -	\$ -	\$ -	\$ -	
A1920.400	Municipal Assoc. Dues	\$	3,277	\$ 3,461	\$ 3,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A1930.400	Judgments & Claims				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A1940.400	Purchase - Land	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A1950.400	Taxes & Assessments on Village Property	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A1964.400	Contr. Exp. Dept. - Refund of Prior Year	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A1989.400	Other Gov't -Public Access	\$	-	\$ 690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
A1990.400	Contingent Account			\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	
	TOTAL	\$	30,505	\$ 32,070	\$ 62,461	\$ 50,500	\$ 50,500	\$ -	\$ -		\$ -	
TOTAL GENERAL GOVERNMENT SUPPORT			\$	908,344	\$ 975,442	\$ 919,617	\$ 662,591	\$ 544,678	\$ 117,913	\$ -	\$ -	\$ -
PUBLIC SAFETY												
POLICE												

Appendix G-9

4/3/2025			Actual 22-23	Actual 23-24	24-25 Budget Mod	Total Transfer	A Fund	D Fund	Fire	Refuse	Legacy
	A3120.100	Personnel Services	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRAFFIC CONTROL											
	A3310.100	Personnel Services	\$ 7,432	\$ 9,162	\$ 9,984	\$ 9,984	\$ -	\$ 9,984	\$ -	\$ -	\$ -
	A3310.200	Equipment	\$ -	\$ -	\$ 16,501	\$ 16,501	\$ -	\$ 16,501	\$ -	\$ -	\$ -
	A3310.400	Contractual Exp.	\$ 6,066	\$ 3,184	\$ 10,300	\$ 10,300	\$ -	\$ 10,300	\$ -	\$ -	\$ -
		TOTAL	\$ 13,498	\$ 12,346	\$ 36,785	\$ 36,785	\$ -	\$ 36,785	\$ -	\$ -	\$ -
ON STREET PARKING											
	A3320.100	Personnel Services	\$ 31,300	\$ 54,415	\$ 70,974	\$ 70,974	\$ -	\$ 70,974	\$ -	\$ -	\$ -
	A3320.200	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A3320.400	Contractual Exp.	\$ 459	\$ 8,376	\$ 9,500	\$ 9,500	\$ -	\$ 9,500	\$ -	\$ -	\$ -
		TOTAL	\$ 31,759	\$ 62,791	\$ 80,474	\$ 80,474	\$ -	\$ 80,474	\$ -	\$ -	\$ -
FIRE DEPARTMENT											
	A3410.100	Personnel Services	\$ 5,455	\$ 5,400	\$ 9,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A3410.200	Equipment	\$ 44,314	\$ -	\$ 20,063	\$ 20,063	\$ -	\$ -	\$ 20,063	\$ -	\$ -
	A3410.400	Contractual Expenses	\$ 287,236	\$ 274,075	\$ 409,690	\$ 419,040	\$ -	\$ -	\$ 419,040	\$ -	\$ -
		TOTAL	\$ 337,005	\$ 279,475	\$ 439,103	\$ 439,103	\$ -	\$ -	\$ 439,103	\$ -	\$ -
SAFETY INSPECTION											
	A3620.100	Personnel Services	\$ 151,950	\$ 144,332	\$ 130,335	\$ 130,335	\$ 130,335	\$ -	\$ -	\$ -	\$ -
	A3620.200	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A3620.400	Contractual Exp.	\$ 12,011	\$ 6,689	\$ 8,500	\$ 8,500	\$ 8,500	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 163,961	\$ 151,021	\$ 138,835	\$ 138,835	\$ 138,835	\$ -	\$ -	\$ -	\$ -
SAFETY & HEALTH											
	A3989.100	Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A3989.200	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A3989.400	Contractual Exp.	\$ 61,093	\$ 136,369	\$ 36,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 61,093	\$ 136,369	\$ 36,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC SAFETY			\$ 607,316	\$ 642,002	\$ 731,248	\$ 695,197	\$ 138,835	\$ 117,259	\$ 439,103	\$ -	\$ -
HEALTH											
REGISTRAR OF VITAL STATISTICS											
	A4020.400	Contractual Expenses	\$ -	\$ -	\$ 120	\$ 120	\$ 120	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ -	\$ -	\$ 120	\$ 120	\$ 120	\$ -	\$ -	\$ -	\$ -
TOTAL HEALTH			\$ -	\$ -	\$ 120	\$ 120	\$ 120	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION											
STREET ADMINISTRATION											
	A5010.100	Personnel Services	\$ 42,494	\$ 45,902	\$ 44,482	\$ 44,482	\$ -	\$ 44,482	\$ -	\$ -	\$ -

4/3/2025			Actual 22-23	Actual 23-24	24-25 Budget Mod	Total Transfer	A Fund	D Fund	Fire	Refuse	Legacy
A5989.100	Personnel Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A5989.200	Equipment		\$ -	\$ -	\$ 45,938	\$ 45,938	\$ -	\$ 45,938	\$ -	\$ -	\$ -
A5989.400	Contractual Exp.		\$ 19,186	\$ 45,938	\$ 287,515	\$ 287,515	\$ -	\$ 287,515	\$ -	\$ -	\$ -
	TOTAL		\$ 19,186	\$ 45,938	\$ 333,453	\$ 333,453	\$ -	\$ 333,453	\$ -	\$ -	\$ -
TOTAL TRANSPORTATION			\$ 320,011	\$ 324,085	\$ 658,737	\$ 658,737	\$ 80,436	\$ 578,301	\$ -	\$ -	\$ -
ECONOMIC OPPORTUNITY & DEVELOPMENT											
VETERANS SERVICES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A6510.400	Contractual Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY DEVELOPMENT											
A6989.100	Personnel Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A6989.200	Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A6989.400	Contractual Exp.		\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A6989.450	Grant Writer		\$ 3,993.75	\$ 5,857	\$ 5,000.00	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ 3,993.75	\$ 5,857	\$ 30,000.00	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
TOTAL ECONOMIC OPPORTUNITY AND DEVELOPMENT			\$ 3,993.75	\$ 5,857	\$ 30,000.00	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -
CULTURE AND RECREATION											
PARKS											
A7110.100	Personnel Services		\$ 13,159.85	\$ 14,747	\$ 16,220.00	\$ 16,220	\$ 16,220	\$ -	\$ -	\$ -	\$ -
A7110.200	Equipment		-	\$ 601,885	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A7110.400	Contractual Exp.		\$ 33,287.08	\$ 87,666	\$ 10,080.00	\$ 10,080	\$ 10,080	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ 46,446.93	\$ 704,298	\$ 26,300.00	\$ 26,300	\$ 26,300	\$ -	\$ -	\$ -	\$ -
RAIL TRAIL											
A7111.100	Personnel Services		9,405.13	\$ 10,609	11,785.00	\$ 11,785	\$ 11,785	\$ -	\$ -	\$ -	\$ -
A7111.400	Contractual Exp.		\$ -	\$ 542	\$ 500.00	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -
A7111.401	Rail Trail Bridge		-	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ 9,405.13	\$ 11,151	\$ 12,285.00	\$ 12,285	\$ 12,285	\$ -	\$ -	\$ -	\$ -
HISTORIAN											
A7510.400	Contractual Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HISTORICAL PROPERTY											
A7520.100	Personnel Services		\$ 7,926.35	\$ 7,094	\$ 7,583.00	\$ 7,583	\$ 7,583	\$ -	\$ -	\$ -	\$ -
A7520.400	Contractual Exp.		\$ 800	\$ 297	\$ 2,900	\$ 2,900	\$ 2,900	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ 8,727	\$ 7,391	\$ 10,483	\$ 10,483	\$ 10,483	\$ -	\$ -	\$ -	\$ -

4/3/2025			Actual 22-23	Actual 23-24	24-25 Budget Mod	Total Transfer	A Fund	D Fund	Fire	Refuse	Legacy
CELEBRATIONS											
A7550.100	Personnel Services	\$ 7,447	\$ 8,315	\$ 9,088	\$ 9,088	\$ 9,088	\$ -	\$ -	\$ -	\$ -	\$ -
A7550.200	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A7550.400	Contractual Exp.	\$ 892	\$ 1,078	\$ 900	\$ 900	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 8,339	\$ 9,393	\$ 9,988	\$ 9,988	\$ 9,988	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CULTURE & RECREATION			\$ 72,917	\$ 732,233	\$ 59,056	\$ 59,056	\$ 59,056	\$ -	\$ -	\$ -	\$ -
HOME AND COMMUNITY SERVICES											
ZONING											
A8010.100	Personnel Services	\$ 21,742	\$ 30,814	\$ 41,009	\$ 41,009	\$ 41,009	\$ -	\$ -	\$ -	\$ -	\$ -
A8010.200	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A8010.400	Contractual Exp.	\$ 4,980	\$ 5,344	\$ 9,800	\$ 9,800	\$ 9,800	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 26,721	\$ 36,158	\$ 50,809	\$ 50,809	\$ 50,809	\$ -	\$ -	\$ -	\$ -	\$ -
PLANNING											
A8020.100	Personnel Services	\$ 21,742	\$ 30,814	\$ 41,009	\$ 41,009	\$ 41,009	\$ -	\$ -	\$ -	\$ -	\$ -
A8020.200	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A8020.400	Contractual Exp.	\$ 30,285	\$ 24,116	\$ 15,500	\$ 15,500	\$ 15,500	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 52,027	\$ 54,930	\$ 56,509	\$ 56,509	\$ 56,509	\$ -	\$ -	\$ -	\$ -	\$ -
STORM SEWERS											
A8140.100	Personnel Services	\$ 20,144	\$ 24,116	\$ 25,715	\$ 25,715	\$ 25,715	\$ -	\$ -	\$ -	\$ -	\$ -
A8140.200	Equipment	\$ 72,111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A8140.400	Contractual Exp.	\$ 6,385	\$ 4,358	\$ 10,850	\$ 10,850	\$ 10,850	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 98,640	\$ 28,474	\$ 36,565	\$ 36,565	\$ 36,565	\$ -	\$ -	\$ -	\$ -	\$ -
REFUSE COLLECTIONS AND DISPOSAL											
A8160.100	Personnel Services	\$ 48,321	\$ 56,870	\$ 61,157	\$ 61,157	\$ 51,157	\$ -	\$ -	\$ 10,000	\$ -	\$ -
A8160.200	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A8160.400	Contractual Exp.	\$ 18,093	\$ 17,009	\$ 25,000	\$ 25,000	\$ 20,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -
	TOTAL	\$ 66,414	\$ 73,879	\$ 86,157	\$ 86,157	\$ 71,157	\$ -	\$ -	\$ 15,000	\$ -	\$ -
STREET CLEANING											
A8170.100	Personnel Services	\$ 6,367	\$ 7,436	\$ 7,669	\$ 7,669	\$ 7,669	\$ -	\$ -	\$ -	\$ -	\$ -
A8170.200	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A8170.400	Contractual Exp.	\$ 14,056	\$ 3,699	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 20,423	\$ 11,135	\$ 10,669	\$ 10,669	\$ 10,669	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY BEAUTIFICATION											
A8510.100	Personnel Services	\$ 4,315	\$ 9,301	\$ 9,752	\$ 9,752	\$ 9,752	\$ -	\$ -	\$ -	\$ -	\$ -
A8510.200	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A8510.400	Contractual Exp.	\$ 2,576	\$ 1,320	\$ 4,700	\$ 4,700	\$ 4,700	\$ -	\$ -	\$ -	\$ -	\$ -

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4/3/2025			Actual 22-23	Actual 23-24	24-25 Budget Mod	Total Transfer	A Fund	D Fund	Fire	Refuse	Legacy
	TOTAL		\$ 6,891	\$ 10,621	\$ 14,452	\$ 14,452	\$ 14,452	\$ -	\$ -	\$ -	\$ -
	SHADE TREES										
A8560.100	Personnel Services		\$ 5,324	\$ 5,808	\$ 5,920	\$ 5,920	\$ 5,920	\$ -	\$ -	\$ -	\$ -
A8560.200	Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A8560.400	Contractual Exp.		\$ 320	\$ 253	\$ 11,600	\$ 11,600	\$ 11,600	\$ -	\$ -	\$ -	\$ -
A8560.401	COMMISSION		\$ 1,651	\$ 1,588	\$ 1,850	\$ 1,850	\$ 1,850	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ 7,295	\$ 7,649	\$ 19,370	\$ 19,370	\$ 19,370	\$ -	\$ -	\$ -	\$ -
	CONSERVATION (EPB)										
A8710.100	Personnel Services		\$ 109	\$ 26	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -
A8710.200	Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A8710.400	Contractual Exp.		\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ 109	\$ 26	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -
	FLOOD AND EROSION CONTROL										
A8745.100	Personnel Services		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A8745.200	Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A8745.200	Contractual Exp.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	OTHER HOME AND COMMUNITY SERVICES HOUSING BOARD										
A8989.100	Personnel Services		\$ 388	\$ 325	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -
A8989.400	Contractual		\$ 145	\$ 180	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ 533	\$ 505	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -
TOTAL HOME AND COMMUNITY SERVICES			\$ 279,053	\$ 223,377	\$ 276,531	\$ 276,531	\$ 261,531	\$ -	\$ -	\$ 15,000	\$ -
	EMPLOYEE BENEFITS										
A9010.800	State Retirement		\$ 80,592	\$ 91,979	\$ 109,788	\$ 96,488	\$ 66,706	\$ 29,782	\$ -	\$ -	\$ -
A9015.800	Fire and Police Retirement		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A9025.800	Local Pension Fund Fire SA		\$ 2,700	\$ 20,854	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -
A9030.800	Social Security		\$ 64,551	\$ 76,851	\$ 89,521	\$ 75,606	\$ 52,269	\$ 22,572	\$ -	\$ 765	\$ -
A9040.800	Workers Compensation		\$ 16,637	\$ 13,974	\$ 24,500	\$ 24,500	\$ 16,938	\$ 7,314	in Fire Budget	\$ 248	\$ -
A9045.800	Life Insurance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A9050.800	Unemployment Insurance		\$ -	\$ -	\$ 8,508	\$ 8,508	\$ 5,882	\$ 2,540	\$ -	\$ 86	\$ -
A9055.800	Disability Insurance		\$ 2,002	\$ 1,722	\$ 3,850	\$ 3,850	\$ 2,662	\$ 1,149	\$ -	\$ 39	\$ -
A9060.800	Hospital and Medical Ins.		\$ 352,343	\$ 349,409	\$ 420,118	\$ 214,339	\$ 94,132	\$ 120,207	\$ -	\$ -	\$ -
NEW	Retiree Health		\$ -	\$ -	\$ -	\$ 165,365	\$ -	\$ -	\$ -	\$ -	\$ 165,365
A9189.800	Other Employee Benefits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ 518,826	\$ 554,789	\$ 681,285	\$ 613,656	\$ 238,588	\$ 183,565	\$ 25,000	\$ 1,138	\$ 165,365

4/3/2025			Actual 22-23	Actual 23-24	24-25 Budget Mod	Total Transfer	A Fund	D Fund	Fire	Refuse	Legacy
TOTAL EMPLOYEE BENEFITS			\$ 518,826	\$ 554,789	\$ 681,285	\$ 613,656	\$ 238,588	\$ 183,565	\$ 25,000	\$ 1,138	\$ 165,365
INTERFUND TRANSFERS											
A9501.900	Transfer to Other Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Debt Service Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Specify		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A9901.900	Transfers to Other Funds		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A9950.900	Transfer to Capital		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL INTERFUND TRANSFERS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE											
A9710.600	Serial Bonds (Principal)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A9710.700	Serial Bonds (Interest)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A9720.600	Stat. Instal. Bonds (Principal)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A9720.700	Stat. Instal. Bonds (Interest)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A9730.600	BAN (Principal)		\$ 600,000	\$ 600,000	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A9730.700	BAN (Interest)		\$ 25,720	\$ 80,500	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A9740.600	Capital Notes (Principal)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A9740.700	Capital Notes (Interest)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted	BAN/Bond/Equipment/Interest		\$ -	\$ -	\$ -	\$ 330,000	\$ 330,000	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ 625,720	\$ 680,500	\$ 990,000	\$ 330,000	\$ 330,000	\$ -	\$ -	\$ -	\$ -
TOTAL DEBT SERVICE			\$ 625,720	\$ 680,500	\$ 990,000	\$ 330,000	\$ 330,000	\$ -	\$ -	\$ -	\$ -
A962	Provision for Fire Reserve		\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -
			\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -
	Wages				\$ 1,153,326	\$ 988,311	\$ 683,257	\$ 295,054	\$ -	\$ 10,000	\$ -
TOTAL GENERAL FUND APPROPRIATIONS			\$ 3,336,181	\$ 4,138,285	\$ 4,396,594	\$ 3,350,888	\$ 1,658,244	\$ 997,038	\$ 514,103	\$ 16,138	\$ 165,365
GENERAL FUND REVENUES					4416594						
OTHER TAX ITEMS											
A1090	Interest and Penalties on Real Property Taxes		\$ 9,222	\$ 10,850	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ 9,222	\$ 10,850	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -
A1081	Pilot -Woodland Pond		\$ 111,964	\$ 107,750	\$ 120,000	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -
	TOTAL		\$ 111,964	\$ 107,750	\$ 120,000	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -
NON-PROPERTY TAX ITEMS											
A1116	Tax on Adult-Use Cannabis		\$ -	\$ 28,014	\$ 68,000	\$ 68,000	\$ 68,000	\$ -	\$ -	\$ -	\$ -

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4/3/2025			Actual 22-23	Actual 23-24	24-25 Budget Mod	Total Transfer	A Fund	D Fund	Fire	Refuse	Legacy
	A1120	Sales Tax-Dist. by County	\$ 32,424	\$ 92,244	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -
	A1130	Utilities Gross Receipts Tax	\$ 59,043	\$ 84,841	\$ 48,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A1170	Franchises	\$ 29,703	\$ 27,203	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 121,170	\$ 232,302	\$ 214,000	\$ 166,000	\$ 166,000	\$ -	\$ -	\$ -	\$ -
DEPARTMENTAL INCOME											
	A1230	Treasurer & Clerk Fees	\$ 517	\$ 824	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -
	A1235	Charges for Tax Advertising	\$ 50	\$ 100	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A1255	Admin Fees (Building Dept.)	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 567	\$ 924	\$ 2,300	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -
PUBLIC SAFETY											
	A1520	TVB Admin. Fees	\$ 18,120	\$ 13,435	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -
	A1560	Safety Inspection Fees	\$ 155,655	\$ 100,976	\$ 155,000	\$ 155,000	\$ 155,000	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 173,775	\$ 114,411	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION											
	A1710	Public Works Service	\$ -	\$ 4,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A1740	On-Street Parking Meter Fees	\$ 263,003	\$ 336,194	\$ 270,000	\$ 270,000	\$ 270,000	\$ -	\$ -	\$ -	\$ -
	A1789	Other Transportation Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 263,003	\$ 340,259	\$ 270,000	\$ 270,000	\$ 270,000	\$ -	\$ -	\$ -	\$ -
HOME AND COMMUNITY SERVICES											
	A2089	SBA (Tree Grant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A2110	Zoning Fees	\$ 11,405	\$ 7,069	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -
	A2115	Planning Board Fees	\$ 74,966	\$ 39,843	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 86,371	\$ 46,912	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL CHARGES											
	A2262	Fire Protection Services for Other Governments	\$ 538,552	\$ 593,519	\$ 638,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A2302	Snow Removal Services	\$ -	\$ -	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A2389	Misc. Revenue-Other Gov't	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 538,552	\$ 593,519	\$ 639,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USE OF MONEY AND PROPERTY											
	A2401	Interest Earnings	\$ 49,801	\$ 144,641	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -
	A2410	Rental Real Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	A2450	Commissions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		TOTAL	\$ 49,801	\$ 144,641	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -
LICENSES AND PERMITS											

4/3/2025			Actual 22-23	Actual 23-24	24-25 Budget Mod	Total Transfer	A Fund	D Fund	Fire	Refuse	Legacy
A2501	Business & Occupational Licenses	\$ 3,500	\$ 8,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -
A2530	Games of Chance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A2560	Bid Deposit	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A2590	Permits	\$ 10,587	\$ 20,282	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 14,137	\$ 28,282	\$ 18,500	\$ 18,500	\$ 18,500	\$ -	\$ -	\$ -	\$ -	\$ -
FINES & FORFEITURES											
A2610	Fines & Forfeited Bail	\$ 226,449	\$ 241,626	\$ 265,000	\$ 265,000	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 226,449	\$ 241,626	\$ 265,000	\$ 265,000	\$ 265,000	\$ -	\$ -	\$ -	\$ -	\$ -
SALES OF PROPERTY AND COMPENSATION FOR											
A2650	Sales of Scrap	\$ 121	\$ 43	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
A2660	Sale of Real Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A2665	Sales of Equipment	\$ -	\$ 4,925	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
A2680	Insurance Recoveries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A2690	Other Comp. for Loss	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 121	\$ 4,968	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS											
A2701	Refunds of Appropriations Expenses of Prior Years	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A2705	Gifts and Donations	\$ 5,000.00	\$ 6,650	\$ 5,000.00	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -
A2710	Premium on Obligations	\$ 3,792.25	\$ 33,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A2770	Unclassified Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 8,792.25	\$ 40,159	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
STATE AID											
A2750	AIM-Aid and Incentives	\$ 72,724.00	\$ 72,724	\$ 72,724.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A3005	State Aid- MTG Tax	\$ 113,214.76	\$ 40,599	\$ 82,000.00	\$ 82,000	\$ 82,000	\$ -	\$ -	\$ -	\$ -	\$ -
	State Aid Rea Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A3040	Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A3060	Records Mgt.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A3089	State Aid-FEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A3097	State Aid-Capital	\$ -	\$ 271,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A3389	State Aid-DASNY	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A3501	Consolidated Highway Aid	\$ 65,124	\$ 45,938	\$ 333,452	\$ 333,452	\$ -	\$ 333,452	\$ -	\$ -	\$ -	\$ -
A3820	State Aid for Youth Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A3889	State Aid- grants	\$ 79,050	\$ 3,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A3989	Safety & Health	\$ 5,638	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A3995	Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 335,751	\$ 734,176	\$ 493,176	\$ 415,452	\$ 82,000	\$ 333,452	\$ -	\$ -	\$ -	\$ -
FEDERAL AID											

4/3/2025		Actual 22-23	Actual 23-24	24-25 Budget Mod	Total Transfer	A Fund	D Fund	Fire	Refuse	Legacy
A4089	Federal Aid-FEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A4960	FEMA Reimbursement Blizzard	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A4097	Federal Aid-Capital Park/Ride	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
A4989	Federal Aid- Sidewalk Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS										
A5031	Interfund Transfers	\$ 111,274	\$ 53,000	\$ 310,000	\$ 110,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -
A5730	Bond Anticipation Note	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LONG TERM OBLIGATIONS										
A5792	Refunding Bond Issued	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL ESTIMATED REVENUES OTHER THAN REAL PROPERTY TAXES - GENERAL FUND										
		\$ 2,050,949	\$ 2,693,779	\$ 2,666,361	\$ 1,670,952	\$ 1,337,500	\$ 333,452	\$ -	\$ -	\$ -
	Total Expenditure	\$ 3,336,181	\$ 4,138,285	\$ 4,396,594	\$ 3,350,888	\$ 1,658,244	\$ 997,038	\$ 514,103	\$ 16,138	\$ 165,365
	Total Non-Property Tax	\$ 2,050,949	\$ 2,693,779	\$ 2,666,361	\$ 1,670,952	\$ 1,337,500	\$ 333,452	\$ -	\$ -	\$ -
	Appropriated Surplus	\$ -	\$ -	\$ 164,000	\$ 164,000	\$ 164,000	\$ -	\$ -	\$ -	\$ -
	Net Cost	\$ 1,285,232	\$ 1,444,506	\$ 1,566,233	\$ 1,515,936	\$ 156,744	\$ 663,586	\$ 514,103	\$ 16,138	\$ 165,365
								See Note 1		

Note 1: The fiscal model 1) shifts the full \$514,103 of fire service operating costs to the town-wide levy and 2) does not include the Town intergovernmental revenue for fire. The gross cost for fire services, corresponding LOSAP cost and the annual contribution for fire reserve are carried forward.

Note 2 Debt Service: The 24/25 budget included \$990,000 in debt services all related to the new Fire House. The Village and Town opted to fund \$3.3M in debt over a five year period and the BAN will be fully paid off prior to dissolution. The 24/25 budget also included offsetting revenues other than property tax for the fire house of \$595,000 for a net Village cost of \$395,000. The fiscal model used a 10 year average of Village debt service and equipment purchases net of offsetting revenue as the base for the level of expenditure to be carried over to the Town. A modest 5% (18,000) discount was applied given the Village and Town consensus that merging operations will facilitate streamlining of vehicle fleet and equipment. The fiscal model also removed the related offsetting revenues so it is the net cost that is transferred over.

Village of New Paltz Proposed Plan of Dissolution Fiscal Analysis

General Fund Line Item Notes

General Fund Expenses/Appropriations

Account	Title	Note
A1010	Board of Trustees	No Board of Trustees
A1130	Parking Bureau	Remain the Same
A1210.100	Mayor	No Mayor's Office
A1210.200	Equipment	No Mayor's Office
A1210.400	Contractual Expenses	No Mayor's Office
A1210.401	Tenant/Landlord	Transfer to support tenant/landlord board
A1320	Accounting (Cost of Audit)	Village and Town each fund audits. Assumed carryover of 43% of Village base plus \$5K for special items; i.e.. Single audits. Reviewed with
A1325.100	Treasurer Personnel Services	Less Planned Retirement plus \$35K for additional part time
A1325.400	Treasurer Contractual	Remain the Same
A1362.400	Tax Advertising/Expense	Town does not sell tax liens.
A1410.100	Personal Services	Less Planned Retirement (allocation of salary)
A1420.400	Legal Contractual Expenses	Village & Town both contract for services. Assumed 50% carryover from Village. 1 board; less IMAs, etc.
A1440.400	Engineer Contractual Expenses	Remain the Same
A1450	Records Management	Remain the Same
A1620	Building and Grounds	Remain the Same
A1640	Central Garage	Remain the Same
A1670	Central Printing & Mailing	Reduce by 1 less mail machine and Property Tax Mailing Costs
A1680.400	Data Processing Contractual	Reduction re: video and payroll service
A1910.400	Unallocated Insurance	Reduction: Marginal reduction in Director & Officers and Liability.
A1920.400	Municipal Assoc. Dues	No more NYCOM membership
A1990.400	Contingent Account	Remain the Same
A3310	Traffic Control	Remain the Same
A4420	On Street Parking	Remain the Same
A3410	Fire Services	Remain the Same
A3620	Safety Inspections	Remain the Same
A3989.400	Repay Town unexpended Fire	Post dissolution; no more reconciliation
A4020.400	Vital Statistics	Remain the Same
A5010	Street Administration	Remain the Same
A5110	Street Maintenance	Remain the Same
A5142	Snow Removal	Remain the Same
A5182	Street Lighting	Remain the Same
A5410	Sidewalk Project	Remain the Same
A5650	Off Street Parking	Remain the Same
A5680.400	41 Main Street Parking Lot	Remain the Same
A5989	CHIPS	Expense equals grant revenue
A6989.400	Contractual Exp.	Eliminated - Re-organization Study
A6989.450	Grant Writer	Remain the Same
A7110	Parks	Remain the Same
A7111	Rail Trail	Remain the Same
A7520	Historical Property	Remain the Same
A7550	Celebrations	Remain the Same
A8010	Zoning	Remain the Same

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Account	Title	Note
A8020	Planning	Remain the Same
A8140	Storm Sewers	Remain the Same
A8169	Refuse Collection	Total remains the same; allocated Spring Clean up to Special Refuse District. Shifted 380 staff hours plus tipping fees.
A8170	Street Cleaning	Remain the Same
A8510	Community Beautification	Remain the Same
A8560	Shade Trees	Remain the Same
A8710	Conservation (EPB)	Remain the Same
A8989	Housing Board	Remain the Same
A9010.800	State Retirement	less 1 planned retirement
A9025.800	Local Pension Fund Fire SA	Remain the Same
A9030.800	Social Security	Wages multiplied by 0.0765
A9040.800	Workers Compensation	Remain the Same
A9050.800	Unemployment Insurance	Remain the Same
A9055.800	Disability Insurance	Remain the Same
A9060.800	Hospital and Medical Ins.	Less 1 contract and shift of 1 contract to retiree health
NEW	Retiree Health	Existing retiree costs Plus 1 new contract
A9730/9740	Debt Service	Village uses short term BANS; used 10 year after and cleaned for Town share of Fire
A962	Provision for Fire Reserve	Remain the Same
General Fund Revenue Notes		
A1090	Interest & Penalties on Taxes	Remain the Same
A1081	Pilot -Woodland Pond	Formula based on tax rates; recalculated based post dissolution projected combined Village and Town Rates
A1116	Tax on Adult-Use Cannabis	Remain the same
A1120	Sales Tax-Dist. by County	Remain the same
A1130	Utilities Gross Receipts Tax	Towns not authorized to impose this tax
A1170	Franchises	Remain the same
A1230	Treasurer & Clerk Fees	Remain the same
A1235	Charges for Tax Advertising	No more tax advertising
A1255	Admin Fees (Building Dept.)	Remain the same
A1520	TVB Admin. Fees	Remain the same
A1560	Safety Inspection Fees	Remain the same
A1740	On-Street Parking Meter Fees	Remain the same
A2110	Zoning Fees	Remain the same
A2115	Planning Board Fees	Remain the same
A2262	Charge to Town for Fire Svc.	No more intergovernmental charges to Town
A2302	Snow Removal Services	No more intergovernmental charges Town and Village
A2401	Interest Earnings	Remain the same
Various	Permits	Remain the same
A2610	Fines & Forfeited Bail	Remain the same
various	Sale of surplus	Remain the same
A2705	Gifts and Donations	Remain the same
A2750	AIM-Aid and Incentives	AIM Revenue does not transfer over
A3501	Consolidated Highway Aid	Revenue equals expense.
A5031	Interfund Transfers	\$110K cover water/sewer admin costs; \$200K in unspent funds applied to fire debt service is non-recurring.