

# Village of Spencer Interim Study of Dissolution

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## **I. Summary**

### **What is Dissolution?**

Dissolution is the termination of a local government. On January 2, 2020 the electorate of the Village of Spencer submitted a petition for dissolution in accordance with the New N.Y. Government Reorganization and Citizen Empowerment Act (Article 17-A of the General Municipal Law). The petition contained 104 valid signatures out of 114. The Village Clerk reviewed and certified the petition on January 11, 2020 and on February 3, 2020 the Village Board passed a resolution calling for a referendum on the proposed dissolution by the electors. The referendum will be held on a date to be determined in June, 2020. The dissolution process will follow the Voter-Initiated timeline outlined in General Municipal Law Article 17-A (*see flow chart on page 9*).

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

The legal process in a citizen initiated dissolution sets up the scenario in which the Village electorate is voting on dissolution prior to the development of a dissolution plan that provides a detailed analysis of what post-dissolution governance, service conditions and property taxing will be for Village residents. The Village Board determined it appropriate to develop an **Interim Study of Dissolution**, to assist the residents of Spencer in understanding the possible effects on services and related fiscal impact of dissolution. All decisions relative to the post dissolution condition will be made by the Town Board. Nothing in this Interim Study is binding.

Currently all Village decisions regarding the policies, services and taxing are made by the Village Board of Trustees which is comprised of Village residents only. Should the Village residents vote to dissolve, decisions for the Village would be the responsibility of the Town Board which represents all Town residents.

If the Village residents vote to dissolve, there will no longer be a Village budget nor a Village property tax. The Town Board will ultimately determine which services will transfer to the Town. The Town budget will assume the additional services and related costs associated with the transfer from the Village. The Town may establish special districts to provide identified services to Village residents and to use the special district to tax the Village residents for these services. All of these decisions will be made by the Town Board.

This study can only present a possible model of services and outline alternatives, cost savings and possible and preliminary impact on property taxes to help guide the discussion and decision making process. The assumptions and models used in this study were informed from input from Village and Town officials; however, were not voted upon by any governing body. As such, this study is not and cannot be an exhaustive analysis of each service because multiple options still remain on the table.

The model provided in this study is one of many potential scenarios. A comprehensive plan of dissolution cannot be developed until the referendum is held and the electorate votes for dissolution. It is anticipated at that time, that the Town Board, working with the Village Board, can narrow down to final service options; particularly on critical functions such as fire services, so that the necessary exhaustive analyses can be conducted to put together the dissolution plan.

**Table 1: Summary of Potential Conditions Post Dissolution**, outlines the service assumptions used in this interim study.

<b>Summary of Potential Conditions Post Dissolution</b>	
<b>CITIZEN EMPOWERMENT TAX CREDIT (CETC)</b>	
<ul style="list-style-type: none"> <li>A Citizen Empowerment Tax Credit is an incentive provided by New York State to encourage the consolidation of local governments. Post dissolution of the Village, a credit equal to 15% of the Town and Village real property tax levies, is provided to the Town subject to annual New York State budget appropriations. 70% of the tax credit must be used for property tax reduction on a town-wide basis. This credit is subject to annual New York State appropriations.</li> </ul>	
<b>CENTRAL GOVERNMENTFUNCTIONS</b>	
<ul style="list-style-type: none"> <li>If there is dissolution of the Village there will no longer be a Village Mayor, Village Board of Trustees nor a Clerk/Treasurer. All central government functions are assumed by the Town of Spencer.</li> </ul>	
<b>PROPERTY TAX IMPACT</b>	
<ul style="list-style-type: none"> <li>Dissolution of the Village will likely not result in property tax savings for Village residents unless 100% of the CETC is applied to property tax reduction. The CETC is subject to annual New York State appropriations. The evaluation is based on a fiscal analysis using the assumptions relative to the post dissolution service and cost model outlined in this interim study.</li> <li>The dissolution will likely result in property tax savings for the Town taxpayers outside the Village. In this modeling, the Town outside the Village taxpayers would receive a tax savings before the application of the CETC. Application of the CETC increases the tax savings.</li> </ul>	
<b>HIGHWAY &amp; DPW SERVICES</b>	
<ul style="list-style-type: none"> <li>The Village streets would transfer to the Town.</li> <li>The Village currently purchases snow and ice control services from the Town.</li> <li>The Town would be responsible for ongoing street maintenance and paving improvement program.</li> </ul>	
<b>FIRE SERVICES</b>	
<ul style="list-style-type: none"> <li>The Town's preferred option is to expand the existing Special Fire Protection District that serves the Town outside the Village to include the Village.</li> <li>The Town also prefers the option to continue using the Spencer Fire Company for service. This would provide continuity of fire protection services, have one provider for the entire Town and avoid possible interoperability issues.</li> <li>Under this model, the preferred option would also include the transfer of the current the Spencer Fire House/Village Hall and all fire equipment and vehicles to the Town.</li> </ul>	
<b>PARKS &amp; RECREATION</b>	
<ul style="list-style-type: none"> <li>Preliminary discussions suggest that the Town would consider maintaining the park and recreational facilities for use by the residents and visitors of the Town.</li> </ul>	

<b>CULTURAL AND EDUCATIONAL PROGRAM</b>
<ul style="list-style-type: none"> <li>Preliminary discussions suggest that the Town would consider operating the Panther PAK summer camp and assume the Village's current funding for aging, veterans and historian services.</li> <li>Library services are recognized as critical to all Town of Spencer residents. Ongoing support for the library is anticipated.</li> </ul>
<b>STREET LIGHTS</b>
<ul style="list-style-type: none"> <li>The Town is considering the establishment of a Special Lighting District to continue the provision of street lights in the Village. The special district would levy property taxes to properties in the Village only.</li> </ul>
<b>REFUSE COLLECTION</b>
<ul style="list-style-type: none"> <li>The Village currently has a contract with a single vendor to provide for subsidized resident pick up. The Town does not. The Town is considering the creation of a Special District for Refuse pick up for the Village residents. The Special District would tax the Village taxpayers only.</li> </ul>
<b>POLICE SERVICES</b>
<ul style="list-style-type: none"> <li>The Town does not have a police department. The Town outside the Village is covered by the New York State Police Department and the County Sheriff's road patrol. As such, it is anticipated that the Town would eliminate the police service in the Village.</li> </ul>
<b>LAND USE</b>
<ul style="list-style-type: none"> <li>The Village was taking steps necessary to increase focus on land use issues in the Village. This included the establishment of a Village Planning Board. If the Village were to dissolve, land use decisions would be made at the Town level.</li> </ul>

## Summary of Estimated Fiscal Impact

Based on the assumptions outlined in the report related to services, costs and revenues that will transfer to the Town and Special Districts, the property taxpayers in the Village will likely not experience a property tax savings unless 100% of the Citizens Empowerment Tax Credit (CETC) is applied to tax reduction. In fact, without the application of 100% of the CETC, the impact to the Village taxpayer is negative. The CETC is subject to annual New York State appropriations, and as such, we have included an analysis of the effect of dissolution with and without the additional state aid. In contrast, the Town outside the Village residents would experience a property tax reduction even without the application of any CETC. With the application of CETC, the Town outside the Village taxpayers would experience even greater savings.

When there is a village dissolution, a net tax rate increase to the village residents is rare, but possible, as in the case of the Village of Spencer. In a dissolution multiple changes are happening simultaneously and it is the aggregation of the multiple changes that determines the ultimate change in tax rates for Village and Town outside Village taxpayers.

First, the Village property tax is eliminated and certain village costs are shifted from the village tax base to the town-wide tax base such as village highway costs, fire service, youth and adult programming and cultural programs. Certain village costs such as street lighting and refuse collection are shifted to special districts serving only village residents which will continue to be paid for from the village property tax base.

The next major change happens at the town level. There will be no more Town outside Village budget or property tax levy. These costs and corresponding levy will shift to the Town-wide budget and be taxed on a Town-wide basis including Village property taxpayers. Currently, the primary services and related taxing for the Town outside the Village is the Town highway system. Upon dissolution, these costs now become a part of the Town-wide budget and are therefore taxed on all taxpayers including the village taxpayers. In the case of the dissolution of the Village of Spencer, using the service model outlined above, the shift of Town outside Village costs to the Town-wide property tax base that includes the village, has a significant impact on how the property rates change. **Table 2: Projected Tax Impact of Dissolution** compares the current tax rates for both Village residents and Town outside Village residents to the post dissolution tax rates that were developed using the assumptions of services outlined in the report.

Table 2 Projected Tax Impact of Dissolution							
Village Residents	Current	Post Dissolution					
	Current Tax Rate	Tax Rate No CETC	Percent Change	Tax Rate 70% CETC	Percent Change	Tax Rate 100% CETC	Percent Change
Village Tax	\$3.35	\$0.00		\$0.00		\$0.00	
Townwide General & Hwy	\$3.47	\$6.14		5.42		\$5.12	
Fire Protection District	\$0.00	\$0.64		0.64		\$0.64	
Special Lighting District	\$0.00	\$0.58		\$0.58		\$0.58	
Special Refuse District	\$0.00	\$0.31		\$0.31		\$0.31	
<b>Total Rate Per \$1,000 - No CETC</b>	<b>\$6.82</b>	<b>\$7.67</b>	<b>12.5%</b>				
<b>Total Rate Per \$1,000 - 70% CETC</b>				<b>\$6.95</b>	<b>1.90%</b>		
<b>Total Rate Per \$1,000 - 100% CETC</b>						<b>\$6.65</b>	<b>-2.6%</b>
Town Outside Village Residents	Current Tax Rate	Tax Rate No CETC	Percent Change	Tax Rate 70% CETC	Percent Change	Tax Rate 100% CETC	Percent Change
	Current Tax Rate	Tax Rate No CETC	Percent Change	Tax Rate 70% CETC	Percent Change	Tax Rate 100% CETC	Percent Change
Town General & Hwy	\$3.47	\$6.14		\$5.42		\$5.12	
TOV General & Hwy	\$3.34	\$0.00		\$0.00		\$0.00	
Fire Protection District	\$0.60	\$0.64		\$0.64		\$0.64	
<b>Total Rate Per \$1,000 - No CETC</b>	<b>\$7.41</b>	<b>\$6.78</b>	<b>-8.60%</b>				
<b>Total Rate Per \$1,000 - 70% CETC</b>				<b>\$6.06</b>	<b>-18.3%</b>		
<b>Total Rate Per \$1,000 - 100% CETC</b>						<b>\$5.76</b>	<b>-22.3%</b>
Note: 70% of the CETC must be applied to property tax reduction; at a minimum							

**Table 2.1: Summary of Fiscal Impact** depicts the property tax rate changes for both the Village and Town outside Village property tax payers.

Table 2.1 Summary of Fiscal Impact of Dissolution				
Village Residents	Current	Post Dissolution		
	Current Tax Rate	Tax Rate No CETC	Tax Rate 70% CETC	Tax Rate 100% CETC
<b>Total Rate Per \$1,000</b>	<b>\$6.82</b>	<b>\$7.67</b>	<b>\$6.95</b>	<b>\$6.65</b>
Town Outside Village Residents	Current Tax Rate	Tax Rate No CETC	Tax Rate 70% CETC	Tax Rate 100% CETC
	Current Tax Rate	Tax Rate No CETC	Tax Rate 70% CETC	Tax Rate 100% CETC
<b>Total Rate Per \$1,000 - No CETC</b>	<b>\$7.41</b>	<b>\$6.78</b>	<b>\$6.06</b>	<b>\$5.76</b>
Note: 70% of the CETC must be applied to property tax reduction; at a minimum				



Assuming no application of the CETC, the projected impact is as follows:

- ◆ Former Village residents would experience a property tax increase of 12.5%.
- ◆ Town outside Village residents would experience a property tax reduction of 8.6%

Assuming application of 70% of the CETC, the projected impact is as follows:

- ◆ Former Village property owners would experience a property tax increase of 1.9%.
- ◆ Town outside Village residents would experience a property tax reduction of 18.3%.

Assuming application of 100% of the CETC, the projected impact is as follows:

- ◆ Former Village property owners would experience a property tax reduction of 2.6%.
- ◆ Town outside Village residents would experience a property tax reduction of 22.3%.

## II. Introduction

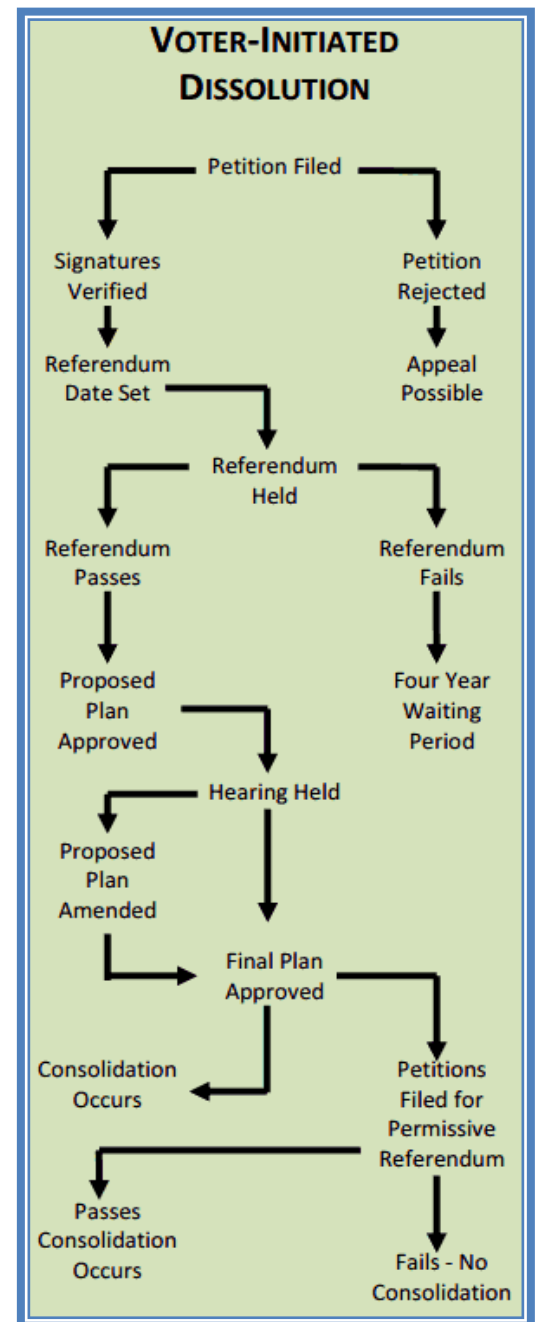
### Background on Voter-Initiated Reorganization

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

Through the process of the Study of Dissolution, the Village of Spencer and Town of Spencer were asked to provide valuable local input and guidance to the consultant through a series of work sessions which focused on a review of the village and town budgets, financial obligations, future taxes, and governance as well as discussions about service continuity should the Village dissolution vote pass. Each 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 will be terminated; the various mechanisms to continue and finance certain services; the future of existing Village employees, what potential Village laws and regulations will require the Town's attention, and the overall potential fiscal impact of dissolution on Village and Town taxpayers. This interim report is the culmination of the Village and Town's initial ideas about what options would best serve the community if the Village dissolves in order to provide the public with an understanding of a potential post dissolution scenario. It is not a guarantee nor has this Interim Report been adopted by either the Town or Village.

### What will happen after the Referendum?

In June of 2020 registered Village of Spencer voters will be asked to vote "yes" or "no" on a proposition to dissolve the Village of Spencer. Dissolution is a process whereby a Village ceases to exist as a government entity; therefore, the Village of Spencer would effectively consolidate with the Town of Spencer. If the referendum fails, (i.e., the majority of the votes cast are "no"), dissolution of the Village will not take place and the dissolution process may not be initiated again for a period of four years from the date for the referendum in accordance with NYS GML Article 17-A.



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

If the referendum passes (i.e., the majority of votes cast are “yes”), the Village Board will be required to develop and accept a complete plan of dissolution within 180 days. The Dissolution Plan will include the required elements of General Municipal Law Article 17-A, Title 3 §775, and will specify when the Village, as a separate government, will cease to exist; which municipal services will continue after dissolution; how the costs of those services will be paid for; a fiscal estimate of the cost of dissolution; how Village-owned assets will be transferred or disposed of; how any remaining liabilities and debts will be paid for following the entity's dissolution; and findings as to whether any local laws, ordinances, rules or regulations of the Village shall remain in effect after the effective date of the dissolution.

Following the development and acceptance of this Dissolution Plan by the Village of Spencer, the Village will facilitate a public hearing on the Dissolution Plan. Following the public hearing the Dissolution Plan will be finalized and adopted. Registered voters in the Village of Spencer will then have an additional 45 days to petition for a permissive referendum on the Final Dissolution Plan. If a referendum containing signatures from not less than 25% of the registered voters of the Village is filed with the Village Clerk, a second vote will be held to determine whether the majority of Village voters approve implementation of the Final Dissolution Plan.

### **Purpose of the Interim Study of Dissolution**

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

- ◆ Demographic and socio-economic data to highlight current and past trends to aid municipal officials with understanding trends as it may relate to future decisions and future delivery of services.
- ◆ Village governance and policy making including a review of Village laws and land use regulations that are currently in place and would remain in place for two years after dissolution.
- ◆ Village services and functions including current operations, existing Village personnel, Village-owned equipment and other fixed assets. This section identifies possible alternatives for the delivery of services if the Village dissolves. Certain service areas have multiple service delivery options. In this case, multiple options were laid out and one option was selected and used in the financial impact model. Village local laws and regulations that will need to be considered by the Town of Spencer should dissolution pass.
- ◆ Village assets including fixed assets such as land, facilities and equipment and any existing long term debt or liabilities.
- ◆ Current profile of the Village’s current fiscal condition including a review of fund balance.
- ◆ Modeling of the fiscal impact of dissolution on both the Village property taxpayer.
- ◆ Other factors and considerations to assist residents in their decision making.

## **Funding for the Interim Study of Dissolution**

The Village of Spencer 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). Because the dissolution was a voter initiated process, Expedited Reorganization Assistance was provided by the program to cover 90% if the costs associated with the development and dissemination of information to the electors prior to the required referendum and to further develop a detailed Dissolution Plan following an affirmative vote.

## **Situational Overview**

The Village of Spencer is located within the Town of Spencer in Tioga County, New York. The village is located South of Ithaca, New York and West of Binghamton. The 2010 population of the Village is 824. And the Town population, including the Village is 3,017. Fortunately, the residents of the Village are not facing this decision on dissolution during a time of crisis. The following is a summary of strengths and weaknesses outlined in a report from the New York State Office of the State Comptroller:

### **Environmental Strengths**

- ◆ Unemployment rate is lower than other villages in New York State
- ◆ Percent increase in home values higher than other villages in New York State

### **Financial Strengths**

- ◆ Low debt burden compared to other villages in New York State
- ◆ No Post-Employment Benefits (OPEB) liabilities
- ◆ Balanced budgets
- ◆ Healthy fund balance

### **Environmental Challenges**

- ◆ Percentage loss of population greater than other villages of similar size
- ◆ Percentage of population under 18 and over 65 greater than average of other villages
- ◆ Median household income lower than average of other villages

*Source: Office of the New York State Comptroller, Fiscal Stress Monitoring, Village of Spencer Year Ending May 2018*

**Appendix A: A Demographic and Socio-economic Overview of the Village of Spencer** provides important information on the population, population density, house hold income and other data points related to the Village and Town of Spencer. Such factors play a significant role in the services provided and the service delivery models used by different municipalities. The Village of Spencer is located within the Town of Spencer in Tioga County, New York. The village is located South of Ithaca, New York and West of Binghamton. The 2010 population of the Village is 824. And the Town population, including the Village is 3,017. The population density of the Village is 759 per square mile. Comparatively, density in the Town outside the Village is 45 persons per square mile.



### III. Governance Options

This section outlines a possible dissolution model of services and services delivery based on input from local officials. It is important to note that there are multiple options and the ultimate decisions will lie with the Town Board. This model took into consideration areas of efficiencies, current Village and Town service designs, and discussions with Town and Village representatives. In cases where services or personnel are shared through existing agreements between the Town and Village, it is noted as such.

As a part of the initial data gathering process, the consultant interviewed various members of the Village and Town leadership and staff to discuss existing municipal services and how they are provided and funded. The following is a summary of all services and functions currently provided by the Village of Spencer directly, the possible post dissolution service model and the related cost and revenues that could shift to the Town or to a special district.

#### Employee Summary

The Village of Spencer employees include the Mayor, four trustees and 14 part time employees. Ten of the part time employees are seasonal employees that deliver the Panther PAK summer camp program. **Table 3: Current Employees** summarizes the titles and numbers of current Village employees.

Table 3 Current Employees	
Village of Spencer	
Area	Village PT
Mayor	1
Trustees	4
Clerk/Treasurer	1
Code Enforcement	1
Law Enforcement	2
Panther PAK Summer Camp*	10
<b>Total</b>	<b>19</b>
<i>*Note: Camp employees are seasonal</i>	

#### Employee Benefits and Unions

The Village currently does not employ any full time employees. The Village employee benefit costs consist of payment into the New York State Employee Retirement System, Federal and State withholdings and workers compensation and unemployment insurance. Currently no Village employees are represented by a labor union.

## Village Mayor and Village Board of Trustees

The Village is currently governed by an elected Mayor, and a Village Board of Trustees made up of four members. The Mayor serves a two year term and the four Village Board members each serve a two year term. The Mayor and Trustees are responsible for setting all policy, rules and regulations for the Village. The Mayor and Board oversee all Village operations, including finances, staff, and the use of Village property and equipment. The position of Mayor is budgeted at \$2,700 in the 2019/2020 budget. The legislative budget totals \$7,200 for a combined appropriation of for the Mayor and Village Board of Trustees of \$9,900.

### Post Dissolution Conditions:

Should the residents vote to dissolve, the positions of Village Mayor and the four Board of Trustees positions will be abolished. Costs of \$9,900 would be avoided and not transferred to the Town.

## Clerk/Treasurer

The Village employs a part time Clerk/Treasurer. The Clerk/Treasurer is responsible for maintaining Village files and records, tax preparation, billing, and collection, taking minutes of Board of Trustees meetings, preparing public notices for all Board and Committee meetings, fielding phone calls, emails, walk-in requests, and for information on all Village services. The Clerk/Treasurer is also responsible for maintaining the Village budget, accounts payable and receivable, payroll, working with the Mayor, and attending meetings as needed. The clerk salary is currently budgeted at \$13,000 with non-personnel costs appropriated at \$1,500.

### Post Dissolution Conditions:

Upon dissolution, the majority of the Village responsibilities will no longer exist; however the model anticipates a small increase in Town fiscal and clerical workload and an estimated shift in in cost of \$4,785 to the Town. Depending on the workload change, this could be a temporary expense. The estimated cost avoidance is \$9,715.

## Attorney for the Village and Other Professional Services

The 2019/2020 Village Budget included \$9,000 year in contractual legal services and \$9,000 in other professional services.

### Post Dissolution Conditions:

The Town budget model assumes a modest increase in legal and other professional costs as the Town will be assuming additional functions and facilities. In this study, \$10,000 is transferred to the Town and Special Districts, resulting in an estimated avoided cost is \$9,000.

## Election Expense

The 2019/2020 Village budget included \$400 in personnel and contractual appropriations to cover costs associated with regular annual village elections.

### **Post Dissolution Conditions:**

There will be no more Village Elections. The associated costs will not transfer to the Town.

## Code Enforcement

The Village currently employs one part-time code enforcement officer. The position involves issuing building permits and periodic fire and safety inspections and associated paperwork. Most building permits include additions and garages. The Village's Code Enforcement Officer is budgeted in 2019/2020 at \$3,600.

### **Post Dissolution Conditions:**

Should the Village dissolve, the Town is responsible to enforce the laws and regulations adopted by the Village for a minimum of two years, unless abolished or amended by the Town. There is recognition that the code enforcement functions will need to continue and it is anticipated that the Town may need additional code enforcement services equivalent to the current Village operation. This model assumed a cost shift of \$3,600 to the Town.

## Village Hall and Village Grounds Operations

The Village Hall is the home to the Village Fire Department, the Village administrative operations and to the Spencer Library for the delivery of library services to the residents of the Village and Town of Spencer. The 2019/2020 includes expenses for building and grounds maintenance, snow removal, cleaning services for Village Hall/Fire House and facility related utility and insurance costs.

### **Post Dissolution Conditions:**

There are multiple scenarios related to Village Hall. The Village has the right to sell any of its assets prior to dissolution. If the Village chooses to retain Village Hall; at the time of dissolution, the property would transfer to the Town of Spencer. At that point the Town of Spencer would have the responsibility of determining the appropriate end use of the building which will determine the actual costs associated maintenance and operations.

Preliminary discussions with Village and Town officials indicate that property would transfer to the Town in order to provide for a continued home for the fire service and library.

All costs related to maintenance, insurance, cleaning snow removal and utilities would then shift to the Town and Fire Protection District. The fiscal model assumes \$18,665 in costs would transfer to the Town for these services. The balance is included in the transfer of costs to the Fire Protection District.

## Law Enforcement

The Village currently has two part-time law enforcement officers which include a part time Police Chief and a Police Officer/K-9 Unit. A priority focus has been on drug interdiction. Village leadership has recognized the positive impact of these services not only within the Village but regionally as well. The Village has also indicated that the Police Chief secures grants to augment the Village Budget. The 2019/2020 Budget included \$27,000 in salaries, related fringe benefits costs and \$5,000 in supplies and maintenance costs.

### **Post Dissolution Conditions:**

The Town currently does not provide law enforcement services. Law enforcement coverage is provided by both the New York State Police and the County Sheriff's Patrol in the Town of Spencer. If the outcome is the dissolution of the Village, it would be a Town decision whether to continue the function. Preliminary discussions suggest the Town would discontinue the service. Town officials have indicated that should the Village residents vote to dissolve, the Town would initiate discussions with the Sheriff and the County on the feasibility of establishing a Sheriff's substation in Spencer.

## Fire Service

Currently the Village Fire Department provides protection to the residents of the Village through a relationship with the Spencer Fire Company, Inc. which is a not for profit 501(c)3 corporation established in the State of New York. The Spencer Fire Company dates back to 1896. Since 1896, the Spencer Fire Company has grown into a volunteer Fire Department with 30+ active members and several past, auxiliary, social and business members.

The Village of Spencer owns and maintains the current Village Fire House. The Village owns and maintains fire vehicles, equipment and supplies. Through a relationship between the Town and the Village, the Spencer Fire Company, Inc. also provides fire protection services to the Town of Spencer for the area outside the Village. The Town of Spencer currently has a Fire Protection District for purposes of taxing the properties outside the Village for fire service. The 2020 Town budget provided \$78,000 for fire service. Town officials indicate that the cost is actually \$80,000 per year for fire services.



In summary, the entire area of the Town including the Village and the area outside the Village, is currently served by the Spencer Fire Company, Inc. which is housed in the current Village Fire House. **Table 4: Spencer Fire Company** summarizes the fire service calls for 2018 and 2019.

<b>Table 4</b> <b>Spencer Fire Company</b> <b>Serving Village of Spencer and Town of Spencer</b> <b>Fire Services</b>		
	<b>2018</b>	<b>2019</b>
<b>Total Calls</b>	131	98
<b>First Responder</b>	3	3
<b>Fire Related</b>	2	5
<b>Mutual Aid</b>	2	2

The options available to towns related to fire services are different than those afforded villages in New York State. Towns in New York State, unlike Villages, cannot have municipal fire departments. As such, towns typically establish Fire Districts or Fire Protection Districts to serve areas outside villages and cities within the town. A Town may have multiple Fire Districts and/or Fire Protection Districts serving subareas of the Town. A Town Fire Protection District is different than a Fire District.

The Fire Protection District is an administrative unit of the town rather than a separate local government. There is no separate board of commissioners and the budget is set by the Town. In comparison, Fire Districts are separate political subdivisions established for the purpose of providing fire protection in a designated area of the town outside villages and cities located within the town. A Fire District has its own elected board, can levy taxes and incur debt. Initially the Fire District Board and Treasurer are appointed by the Town and subsequently the board members are elected by the voters in the district.

#### **Post Dissolution Conditions:**

If the Village dissolves, there are several options that could be considered with regards to the Village's fire services. While a final option can only be determined by the Spencer Town Board, representatives of the Town and Village Boards met to review options. At this time the expressed preference is to expand the existing Town Fire Protection District to include the Village.

This Interim Study is not meant to provide an exhaustive study of the final solution because that cannot be done until the final option is determined. Should the Village electorate vote to dissolve, the exhaustive analysis will be undertaken through the dissolution planning process.

The following information summarizes the major key options that the Town could consider:

**Option 1: The Town of Spencer expands its current Fire Protection District to include the area currently known as the Village and establish a contract with Spencer Fire Company, Inc. for services town-wide.**

The Town currently has a Fire Protection District for the area outside the Village and currently the Town pays the Village \$80,000 to provide fire protection services for the town outside the village. These services are provided by the Spencer Fire Company. The Town could expand the area of its existing Fire Protection District to include the area currently known as the Village.

The Town could then contract with the Spencer Fire Company for services town-wide. This option would provide for continuity of services. The Village estimated cost for the fire service is approximately \$105,000. The Town already budgets \$78,000 towards the total cost. Should the Village dissolve an estimated \$27,000 in additional expense would shift from the Village to the Special Fire Protection District. The total cost of the Fire Protection District would be taxed on a town-wide basis.

**Option 2: As in Option 1, the Town of Spencer could expand its current Fire Protection District to include the area known as the Village; however, the Town could chose to contract with a different fire company(ies) for the provision of services.**

The Town of Spencer could choose one or more companies to deliver services for the Town of Spencer. Emergency communication interoperability and proximity of other fire companies to Spencer have been raised as issues that would have to be addressed if this option were to be considered.

Note, the Village has the right to sell all fire department assets (vehicles, equipment and building) prior to dissolution. The Town and Village will need to work closely together on a solution that assures that there is a Fire House and Fire Company to serve all the residents of Village and Town outside the Village residents.

**Option 3: Create a Fire District to serve the area currently known as the Village of Spencer.**

The Town of Spencer, like all other towns covered by NYS law, does not have the authority to run a fire department. Under NYS law, a town board may establish a fire district. The town board must hold a public hearing and determine that all properties which will be included will benefit, that all properties which benefit have been included, and that the creation of the district is in the public interest.

The Town could create a Fire District that serves the entire Town or it could create a Fire District specifically established to serve the area currently known as the Village. The Fire District would be a separate local government with its own Board of Commissioners that would be elected by the voters of the service area covered. If it were a Town Fire District, the Commissioners would be elected by town-wide voters. If it were a Fire District to serve the Village, the Commissioners would be elected by Village voters only.

The District would have its own budget, would levy taxes and could incur debt. The initial board would be appointed by the Town and subsequently elected by voters in the District. The new Fire District could chose to contract with the Spencer Fire Company, Inc. to deliver services or another company(ies).

## Community Beautification

The Village has historically competed for and secured grants to enhance the beauty of the Village and upgrade of Nichols Park. Examples include receipt of funds to support the preservation and upgrade of the Grand Stand.

### **Post Dissolution Conditions:**

Should the Village dissolve, such efforts would have to be undertaken by the Town government

## Street Lighting

The Village of Spencer currently provides for the illumination of a number of streetlights that are owned and maintained by New York State Electric and Gas. The cost for the street lights is approximately \$21,000 per year as reported for the past two years.

### **Post Dissolution Conditions:**

There is clear consensus that the street lights in the Village have a positive impact on pedestrian, bicycle and vehicle public safety. In contrast, the Town area outside the Village has a significantly lower population density and has limited streetlights due to this different community characteristic. Based on preliminary discussion with Town representatives, a preferred option is for the Town to create a special lighting district that will continue the streets lights in the Village and will set up a Special Lighting District that will levy taxes to the property owners in the area currently known as the Village. The assumed shift in cost would be \$21,000 to the new district.

## Refuse Collection and Summer Clean Up Day

The Village currently has an \$11,000 flat rate contract with a refuse company to subsidize weekly refuse pick up. This contract also provides for recycling pick up and a summer weekend cleanup day pick up. The Town of Spencer does not provide for nor subsidize refuse pick up for the area outside the Village.

### **Post Dissolution Conditions:**

Should the Village dissolve, the Town could continue or discontinue the current Village arrangement. Preliminarily Town representatives indicate they would consider creating a Special District for refuse collection to serve the Village residents. The Special District would levy taxes to Village taxpayers only. This would shift \$11,000 of the Village cost to the Special District for refuse collection.

## Park Services

The Village of Spencer owns and maintains Nichols Park, located in the center of the Village. The park is open to the public from dawn until dusk every day for residents and visitors to enjoy. The Park includes the Nichols Park walking paths, has a beautiful pond and has facilities including a grand stand. The park supports a variety of recreational activities such as tennis, baseball, volleyball, etc. The Village budgeted \$9,500 for park maintenance services in 2019/2020.

### **Post Dissolution Conditions:**

If the Village were to dissolve, the Town would take ownership of the Park. Because the Park is used by many Town residents living both inside and outside the Village, the Town's preliminary review indicates that it would maintain the park and its many assets. This would shift \$9,500 in expense to the Town.

## Youth, Adult and Senior Programs

The Village delivers and/or supports a number of programs for youth, adults and seniors.

The Summer Panther PAK is a summer youth program delivered directly by the Village at the Spencer Middle School. The program is open to all students ages 5-12 attending the Spencer and Van Etten School Districts. The program provides a day program for a month during the summer. The program is typically held 8am to 2pm. There is a \$150 registration fee; however, the Village subsidizes the program each year. The 2019/20 budget included expenses totaling \$25,000 and had revenues from fees and grants totaling \$7,500 and other government support of \$10,500 from the Towns of Spencer and Van Etten. This leaves the Village cost of approximately \$7,000 annually. The current administration and coordination of the program is provided in-kind by a Village Board of Trustee. The budget for the programs for the aging total \$1,000 with a corresponding revenue of \$1,000.

The Village also partners with the library and school movie nights; sponsors craft, educational and recreation program.

### **Post Dissolution Conditions:**

The youth program serve children throughout the Town of Spencer. Preliminary Town input indicates that they would assume the Village's commitments to all the existing services including the operation of the Panther PAK program and related costs. It is assumed that the cost, program revenues and other government support would all shift to the Town. The net cost increase is estimated to shift \$7,000 that would impact the Town levy. In addition, the model assumes an additional \$4,000 in cost to support program coordination and administration for a total of an \$11,000 shift to the Town.



## Cultural Services

The Spencer Library is an association library and its charter states that the geographic area it serves is the Town of Spencer including the Village. The library is located at Village Hall through a lease arrangement with the Village of Spencer. The library is funded by the Village, the Town and the Spencer School District. It also receives New York State aid. The Village's 2019/2020 budget included \$4,500 for the Spencer Library. The 2019/2020 budget included \$1,000 in revenue from the library for rent.

The Village of Spencer also supports other cultural activities. The 2019/2020 Village budget included \$1,000 for the historian and \$150 for the Museum.

### Post Dissolution Conditions:

If the residents vote to dissolve, continuation of these investments is a decision of the Town of Spencer. Town representatives recognize the important role the Spencer Library plays not only in the Village but in the Town. Preliminary discussions indicate that the Town will provide the necessary support for the Library and continue the support for the museum and historian. This would shift costs of \$5,650 to the Town.

## Village Street Maintenance and Capital Improvements

**Table 5: Road Centerline Mileage**, provides a summary of road mileage and ownership makeup for both the Village and the Town. There are a total of 89.6 centerline miles of roads within the Town of Spencer. **Appendix D** provides a detailed listing and mileage of the roads currently owned by the Village of Spencer. Village roads total 5.7 miles, Town roads total 56.9 miles, County roads total 15.1 miles, New York State Department of Transportation roads total 11.7 miles and other roads total .2 miles.

Table 5 Road Centerline Mileage			
	(V) Spencer	(T) Spencer	Combined
Total Local Mileage (Village)	5.7	56.9	62.6
County Mileage	0	15.1	15.1
NYSDOT Mileage	2	9.7	11.7
Other	0.2	0	0.2
Total Centerline Mileage	7.9	81.7	89.6
<i>Source: New York State Department of Transportation Highway Inventory 2019</i>			

The Village roads comprise less than 10% of the combined Village and Town owned roads. According to the NYS Local Roads Listing, roads within the Village are made up of asphalt (5.5 miles) and unpaved (0.2 miles), while the roads within the Town are made up of asphalt (49.4 miles) or unpaved (7.5 miles).

The Village of Spencer currently contracts with the Town of Spencer for snow and ice control on its 5.7 miles of roads. The annual cost is approximately \$15,000 a year.

The Village contracts with private vendors for its road maintenance and paving program. The annual paving program varies year to year. The average of the last five years was approximately \$62,000. The Village offsets the cost of its road maintenance program, in part, with its annual allocation of New York State Consolidated Highway Improvement Program revenues.

The Village has a sidewalk system on many of the Village streets. Currently property owners are responsible to maintain the sidewalks and keep them free of debris and snow and ice.

#### **Post Dissolution Conditions:**

The 5.7 miles of Village roads will become a part of the Town highway system. The Town currently provides the snow plowing for the 5.7 miles of roads in the Village. As such the Town currently has the staffing and appropriation necessary to perform the function. The fiscal impact to the Town will be the loss of the \$15,000 in revenue from the Village.

The Town will be responsible to maintain and pave the Village roads. This analysis assumed that the average of \$62,000 in appropriation will be shifted to the Town for this function. The Village has been receiving \$49,000 in its base allocation through the New York State Consolidated Highway Improvement Program (CHIPS) to offset this cost. This funding will also transfer to the Town. Per the New York State Department of Transportation, “If a municipality is dissolved (such as a village), the road mileage reported in NYSDOT's Local Highway Inventory will revert to the successor municipality that is absorbing/consolidating the former municipality. This will result in both the TIF and LAF from the dissolving municipality being assigned to the absorbing municipality.”

### **Summary of Potential Post Dissolution Conditions**

**Table 6: Summary of Potential Post Dissolution Conditions**, found on the following page, summarizes the services currently provided by the Village and summarizes the possible post dissolution condition for each of the services. As noted previously, this is only a model and does not represent any decisions made by the Town of Spencer. This service model is used as the basis of the study’s fiscal analysis.

Table 6	
Summary of Potential Post Dissolution Conditions	
Service	Description
Mayor and Board of Trustees	Since the Village would no longer exist upon dissolution, there would be no expenses related to Village Mayor or Board of Trustees.
Clerk /Treasurer	It is assumed that the Town may need additional appropriation to cover the interim fiscal/clerk functions; however at a level that results in cost savings.
Legal and Professional Services	It is anticipated that the Town legal and professional services costs will increase marginally based on the addition of Village functions; however at a level that results in cost savings.
Election Inspectors	There will no longer be Village Elections.
Village Buildings and Grounds	It is assumed that Village property will transfer to the Town and that the operating costs will be the same as experienced by the Village. Facility costs have been allocated between the Town General Fund and the Special Fire District.
Code Enforcement	The Town will assume the functions of the Village Code Enforcement. It is anticipated that the cost will be similar to the current Village cost.
Law Enforcement	It is anticipated that the Village police service will end. The Town does not provide police services. The Town is currently served by the New York State Police and the County Sheriff.
Culture and Education	It is anticipated that the Town would continue the delivery of youth and aging programs including the Panther PAK summer program, and would assume the Village's support of library, historian, and veteran's services.
Parks and Recreation	Preliminary discussions suggest that the Town would maintain the park and recreational facilities for use by the residents and visitors of the Town.
Employee Benefits & Taxes	The Village currently includes state retirement, social security and worker's compensation costs. Town employee benefits costs would increase for the positions it creates related to dissolution.
Street Maintenance and Permanent Improvements	The Village roads will transfer to the Town. Funds will be included in the Town's Highway Fund to provide for the maintenance and improvement program for Village streets.
Snow and Ice Control	The Town currently provides snow and ice control services for the Village. The Town will continue this service and no additional appropriation is needed; however, the Town will no longer receive revenues from the Village to cover the cost.
Fire Protection Services	The Town's preferred option is to expand the existing Fire Protection District that serves the Town outside the Village to include the Village. The Town would contract with the Spencer Fire Company for services. This would provide continuity of fire protection services. The assumption in cost includes annual operating expenses plus an annual allocation for capital improvement expenses.
Street Lighting	In order to maintain the street lights in the Village, a Special Lighting District would be established and charged to Village taxpayers only.
Refuse Pick Up	In order to maintain refuse pick up support in the Village, a Special District for Refuse could be established and charged to the Village taxpayers only.

## IV. Summary of Expenditures and Revenues

The Village Board adopted a balanced 2019/2020 Operating Budget with revenues and expense both totaling \$379,410. **Table 7: Revenue and Expenditures** provides a summary of the Village's actual revenues and expenditures for the past three completed fiscal years and **Table 8: Village of Spencer Revenues** details the Village revenues received for 2018/2019 and the 2019/2020 budgeted revenues.

Table 7 Village of Spencer Actual Revenue & Expense		
Year	Expenditures	Revenues
2016/2017	\$294,187	\$341,250
2017/2018	\$295,333	\$408,333
2018/2019	\$336,480	\$400,133
Source: NYS Office of the State Comptroller		

Table 8 Village of Spencer Revenues		
Revenue	2018/2019 Actual	2019/2020 Budget
Property Tax with Interest & Penalties	\$118,188	\$120,328
Sales Tax	\$81,320	\$67,000
Franchise Tax	\$4,947	\$4,600
Tax Search	\$170	\$150
Park Rent	\$1,528	\$150
Youth Registration Fee (Grants included)	\$8,080	\$7,500
Library Rent	\$750	\$1,000
Fire Protection	\$78,000	\$78,000
Other Government Programs YOUTH	\$10,500	\$10,500
Other Government Programs AGING	\$1,000	\$1,000
Interest and Earnings	\$173	\$100
Building and Other Permits	\$618	\$200
State Aid, Revenue Sharing	\$8,947	\$8,950
Tioga Co Mortgage Tax	\$3,851	\$2,000
State Aid - Other (Per Capita Aid)	\$0	\$730
CHIPS - Highway Funds	\$66,583	\$49,280
Appropriated Fund Balance	\$0	\$27,922
Gifts and Donations	\$15,500	\$0
<b>Total</b>	<b>\$400,155</b>	<b>\$379,410</b>



#### ***IV. Summary of Expenditures and Revenues***

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The majority of the non-property tax revenues would transfer to the Town. Key sources of revenue that would transfer to the Town include Sales Tax, Franchise, Mortgage Tax, New York State Revenue Sharing, Consolidated Highway Improvement Program, facility rentals and permit fees. Intergovernmental revenues received from the Town of Spencer would not be transferred; however it should be noted that the Town already has a corresponding appropriations in its budget. For example, the Town currently has the \$15,000 of expense to plow the Village streets and the \$15,000 of revenue from the Village for this service in its budget. Post dissolution, the expense remains the same but the revenue will not. The result is a shift of \$15,000 from the Village to the Town.

## V. Village Assets and Liabilities

### Village Fund Balance

The Village reported in its annual report to the New York State Office of the Comptroller an unassigned fund balance for year ending May 31, 2019 totaling \$375,182. This includes \$87,000 in grant funds for a future project. Should the Village vote to dissolve, these grant funds will need to be addressed. In addition, for year-end May 31, 2019, the Village had a capital reserve in the amount of \$346,490 for the purchase of large fire department vehicles/equipment or the construction of a new facility

#### Post Dissolution Conditions:

Prior to dissolution, the Village may spend its fund balance. Any remaining fund balance would be used in the first instance to reduce or eliminate any outstanding Village liabilities and then any remaining funds would be returned to the Village taxpayers.

### Village-Owned Real Property and Personal Property

The Village owns a number of real property parcels. The primary Village owned properties include Village Hall and Nichols Park, the Village current owns additional properties. **Table 9: Village Owned Properties** details all of the properties owned by the Village. 66 Brook Street is a vacant lot purchased for the planned future home of the Spencer Fire Department.

Table 9				
Village Owned Properties				
Tax ID	Street Name	Property Class	Acreage	Fair Market Value
57.19-1-4.12	Brook St.	Rural Vacant	1.52	\$20,000*
57.19-1-7	N/s Brks	Residential Vacant	0.45	\$5,000
68.11-2-4	Park St.	Playground	0.62	\$23,111
68.11-2-5	Park St.	Playground	0.35	\$17,778
68.11-2-8	Owego St.	Playground	0.61	\$22,889
68.11-2-9	Park St.	Playground	19.6	\$200,889
68.11-2-10	Owego St.	Vacant Commercial	0.41	\$4,556
68.11-2-11	Main St.	Commercial 1	0.15	\$13,889
68.11-2-19	34 W. Tioga St.	Parking Lot	0.31	\$3,444
68.11-2-23	Tioga St.	Residential Vac. Land	0.38	\$1,778
68.11-1-36.20	Main St.	Vacant Commercial	0.47	\$20,111
68.11-1-37	41 N Main St.	Commercial 1	0.25	\$290,000
*Recent purchase price				

Source: Tioga County Real Property Tax Service Agency

The Village also owns personal property including vehicles, office equipment, furniture, tools, parts inventory and other items. Vehicles make up the primary items of value. **Table 10: Village Owned Vehicles** details the major vehicle list owned by the Village. As the chart indicates, the majority are used by the Fire Department.

Table 10 Village Owned Vehicles			
Dept	Equipment	Make & Model	Year
Fire	Truck #1042	Ford	2006
Fire	Truck 1052	Ford	1997
Fire	Truck 1001	Frieg	2003
Fire	Truck 1041	Ford	2008
Fire	RHINO	Mid Atlantic	2004
Fire	Truck 1003	Peter	2009
Fire	Truck 1002	Ford	1995
Fire	Old 1042	Ford	1969
Police	Charger	Dodge	2015
Police	Taurus	Ford	2013
Police	Envoy	GMC	2007

**Post Dissolution Conditions:**

Should the Village dissolve, the Village has the legal right to sell or transfer all real properties and other assets prior to dissolution. If the properties and assets are retained, the properties and all other assets would be transferred to the Town upon dissolution. Based on preliminary discussions, the Village would transfer all the fire equipment and would likely sell the police vehicles.

## **Village Liabilities and Debt**

The Village reports that it has no outstanding debt, no known liabilities or outstanding law suits at this time. However, the Village may at the time of dissolution have certain liabilities that extend beyond the dissolution that are not known at this time.

**Post Dissolution Conditions:**

Should the Village dissolve, any liabilities that were previously incurred by the Village would be the responsibility of the Village taxpayers. Any debt or liabilities not eliminated prior to dissolution could be paid off using any remaining Village fund balance. While it is unlikely, should there be liabilities without a funding source, a debt district would be established for Village property taxpayers to pay off the remaining liabilities.

## **VI. Post-Dissolution Fiscal Impact**

### **Methodology**

Currently there are separate Village and Town tax bills. In order to determine the fiscal impact that a dissolution of the Village will have on both Village and the Town outside Village property taxpayers, the study first modeled a new Town budget, tax levy and tax rates. Then the new model of taxing is compared to the existing taxing for both Village and Town outside Village residents. A series of steps must be taken to determine the fiscal impact on the Village taxpayers and the Town outside Village taxpayers:

- **Determine any residual village tax post dissolution.**

At this time, it is anticipated that there is no residual Village liabilities.

- **Model new Town-wide General and Highway budgets, tax levies and town wide tax rates.**

This fiscal analysis used the assumptions laid out in the Services and Revenues sections as the basis of the analysis to determine which costs and revenues will transfer to the Town. The Town General Fund and Highway funds will no longer be separated into town-wide and town outside village.

- **Model expanded Fire Protection District budget, levy and tax rate.**

The current fire protection district was established to levy taxes to residents outside the Village in order to provide and pay for fire services. The study model budget expands the existing Fire Protection District to include the Village property taxpayers.

- **Model Special Village of Spencer Lighting District and Special District (Refuse) budgets, levies and tax rates.**

A new special lighting district and a new special refuse collection district would be established to levy taxes for street light program and a refuse pick up program in the Village.

- **Determine the fiscal impact of the Citizen Empowerment Tax Credit to the property taxpayers of the Town and Village of Spencer.**

New York State provides a Citizen Empowerment Tax Credit (CETC) to municipalities as an incentive when two local governments consolidate. This tax credit is an annual appropriation, based upon a formula of 15% of the combined property tax levy when the local governments consolidate (general and highway tax levy only). If the Village of Spencer dissolved, the Village government will effectively consolidate with the Town, therefore, the Town would qualify for the annual CETC credit.

- **Compare the new levies and rates to the existing levies and rates for both Village and Town outside Village taxpayers**

The information in this section is for illustrative purposes and is a representation of the data available at the time of the development of this Interim Report. More detailed budgets, levies and tax rates will be subject to a final determination of the preferred service options as part of the full Dissolution Plan.

## Calculation of the Citizen Empowerment Tax Credit (CETC)

**Citizen Empowerment Tax Credit (CETC).** As noted previously, the CETC is an annual incentive offered to municipalities that consolidate. However, because the CETC is subject to annual New York State appropriations, it is important to understand the tax impacts with and without the CETC to comprehend the full range of possible fiscal impacts of dissolution on the tax payers.

Table 11		
Citizens Empowerment Tax Credit		
Maximum CETC for Tax Reduction	100%	\$168,921
Minimum CETC for Tax Reduction	70%	\$118,245
Maximum CETC for Capital Projects	30%	\$50,676
<i>*CETC is contingent upon annual New York State appropriations and is not a guarantee.</i>		

Based on 2019/2020 Village tax levy and the 2020 Town tax levy, the tax credit to the Town of Spencer would be \$168,921 per year. By law, a minimum of 70% (\$118,245) of the CETC must be applied as a reduction of the tax levy. The remaining 30% (\$50,676) may be used to reduce the tax levy or fund eligible capital improvement projects in the Town. The final tax impact is shown as a range between a minimum benefit of 70% of the CETC funds applied to lower the tax levy and a maximum benefit of 100% of the CETC funds applied to lower the tax levy.

## Projected Tax Impact of Dissolution

**Table 12: Property Tax Shift to Town from Village** provides a summary of the property tax levy shifts from the Village to the various Town by Funds and Special Districts. This model is based on assumptions outlined in the Governance Options and Summary of Expenditure and Revenues Sections above.

Table 12 Post Dissolution	
Property Tax Levy Shifts to Town from Village	
Town Fund or Special District	Property Tax Levy
Town General Fund	(\$19,880)
Town Highway	\$27,720
Expanded Fire Protection District	\$26,835
Special Lighting District (Village)	\$21,000
Special Refuse District (Village)	\$11,000
<b>Total</b>	<b>\$66,675</b>

The dissolution of the Village in this model results in a reduction of property taxes of approximately \$53,600 related to the reduction of costs such as central services and police services that would not exist after dissolution. However, as outlined earlier in the study, the impact to the Village property taxpayer and the Town outside the Village property taxpayer is not just related to the elimination of the Village property tax and shift of certain costs such as fire, youth and adult programming to the Town property tax base and certain costs associated with the street lighting and refuse collection services shifting to special districts with a Village property tax base.

It is also impacted by the elimination of a Town outside Village budget and property tax levy and the shift of these costs and taxes to the Town-wide budget and tax levy that includes Village taxpayers. Currently, the primary services and taxing for the Town outside the Village is the Town highway system. Upon dissolution, this now becomes part of the town-wide budget and is therefore taxed on all taxpayers including the village taxpayers. In the case of the dissolution of the Village of Spencer, using the service model outlined above, the elimination of the Village tax, the shift of certain taxing to the Town and the shift of the Town outside Village costs and levy to the Town-wide property tax base that includes the village, results in a negative impact on the Village taxpayer and a positive impact on the Town outside Village taxpayer.

Based on the assumptions outlined in the report related to services, costs and revenues that will transfer to the Town and Special Districts, the property taxpayers in the Village will likely not experience a property tax savings unless 100% of the Citizens Empowerment Tax Credit (CETC) is applied to tax reduction. In fact without the application of 100% of the CETC, the impact to the Village property taxpayer is negative. The CETC is subject to annual New York State appropriations. In contrast, the Town outside the Village residents would experience a property tax reduction even without the application of any CETC. With the application of CETC, the Town outside the Village taxpayers would experience even greater savings.

Based on the model budget above, the impact on the property taxpayers in both Village and in the Town outside the Village was analyzed and is summarized in **Table 13: Projected Tax Impact of Dissolution** below.

Table 13 Projected Tax Impact of Dissolution							
Village Residents	Current	Post Dissolution					
	Current Tax Rate	Tax Rate No CETC	Percent Change	Tax Rate 70% CETC	Percent Change	Tax Rate 100% CETC	Percent Change
Village Tax	\$3.35	\$0.00		\$0.00		\$5.12	
Townwide General & Hwy	\$3.47	\$6.14		5.42		\$0.64	
Fire Protection District	\$0.00	\$0.64		0.64		\$0.58	
Special Lighting District	\$0.00	\$0.58		\$0.58		\$0.31	
Special Refuse District	\$0.00	\$0.31		\$0.31		\$0.00	
<b>Total Rate Per \$1,000 - No CETC</b>	<b>\$6.82</b>	<b>\$7.67</b>	<b>12.5%</b>				
<b>Total Rate Per \$1,000 - 70% CETC</b>				<b>\$6.95</b>	<b>1.90%</b>		
<b>Total Rate Per \$1,000 - 100% CETC</b>						<b>\$6.65</b>	<b>-2.6%</b>
Town Outside Village Residents	Current Tax Rate	Tax Rate No CETC	Percent Change	Tax Rate 70% CETC	Percent Change	Tax Rate 100% CETC	Percent Change
	Current Tax Rate	Tax Rate No CETC	Percent Change	Tax Rate 70% CETC	Percent Change	Tax Rate 100% CETC	Percent Change
Town General & Hwy	\$3.47	\$6.14		\$5.42		\$5.12	
TOV General & Hwy	\$3.34	\$0.00		\$0.00		\$0.00	
Fire Protection District	\$0.60	\$0.64		\$0.64		\$0.64	
<b>Total Rate Per \$1,000 - No CETC</b>	<b>\$7.41</b>	<b>\$6.78</b>	<b>-8.60%</b>				
<b>Total Rate Per \$1,000 - 70% CETC</b>				<b>\$6.06</b>	<b>-18.3%</b>		
<b>Total Rate Per \$1,000 - 100% CETC</b>						<b>\$5.76</b>	<b>-22.3%</b>
Note: 70% of the CETC must be applied to property tax reduction; at a minimum							



Assuming no application of the CETC, the projected impact is as follows:

- ◆ Former Village residents would experience a property tax increase of 12.5%.
- ◆ Town outside Village residents would experience a property tax reduction of 8.6%

Assuming application of 70% of the CETC, the projected impact is as follows:

- ◆ Former Village property owners would experience a property tax increase of 1.9%.
- ◆ Town outside Village residents would experience a property tax reduction of 18.3%.

Assuming application of 100% of the CETC, the projected impact is as follows:

- ◆ Former Village property owners would experience a property tax reduction of 2.6%.
- ◆ Town outside Village residents would experience a property tax reduction of 22.3%.

## VII. Local Laws, Resolutions and Regulations

All Village laws and ordinances will remain effective for up to two years after the date of dissolution. At any point during this two year period, the Town of Spencer Board may review existing laws and consider them for adoption by the Town, may revise them as necessary or repeal them at their discretion. If no action is taken by the Town Board within the two year period, the law(s) will be automatically repealed. Should the Village vote to dissolve, an analysis of the code and local laws will need to be conducted by the Town and will need to compare them with Town Laws for conflict or overlap as part of the dissolution process.

**Table 14** outlines the Code of the Village that was adopted by local law on January 22, 1990 and updated in 1998.

Table 14 Code of the Village of Spencer	
Chapter	
	<b>Part I Administrative Legislation</b>
1	General Provisions
	Article I: Adoption of Code
7	Claims Approval
	Article I: Advance Payment
11	Defense and Indemnification
15	Ethics, Code of
19	Fire Department
	Article I: Outside Aide
	Article II: Fire Chief as Village Board Member
27	Officers and Employees
31	Police Department
35	Residency Requirements
	Article I: Village Justice
43	Social Security
47	Workers Compensation
	<b>Part II: General Legislation</b>
63	Buildings Unsafe
69	Dogs and Other Animals
77	Fire Prevention and Building Code, Uniform
81	Flood Damage Prevention
91	Junkyards, Automobile
101	Mobile Homes and Mobile Homes Parks
105	Notification of Defects
111	Parks and Recreation
115	Peddling and Soliciting
117	Property Maintenance
119	Records, Public
	Article I: Public Access
127	Streets and Sidewalks
133	Taxation
	Article I: Termination of Assessing Unit Status
139	Vehicle and Traffic

A listing of local laws, ordinances or resolutions that have been adopted by the Village Board since the last update to the Village Code was not readily available. **Table 15: Local Laws 1998-2019** provides a listing of adopted local laws that were found through the study process. Should the residents of the Village of Spencer vote to dissolve, the Village will be required to examine its records and assure that all of its local laws are identified. (Note: Regardless of the vote, it is recommended that the Village compare all the laws to historical minutes and ensure that each local law is identified and filed appropriately with the New York State Department of State.

Table 15		
<u>Local Laws 1998 - 2019</u>		
<u>Year</u>	<u>#</u>	<u>Title</u>
<b>Local Laws with Certified Copies</b>		
2007	1	Regulation of Site Plan Reviews
2008	1	Creation of a Joint Planning Board
2008	2	Regulate Site Plan in Village
2008	3	Imposing a Moratorium on Outdoor Furnaces
2008	4	Use of Outdoor Wood-Burning Furnaces
2009	1	First Amended Parking Law
2011	1	Abolishment of Village Court
2012	1	Flood Damage Prevention
2015	1	Regulating Games of Chance
2018	1	Adopting a Community Choice Aggregation Program
2018	1	Regulating Overweight Trucks
2019	2	Creation of a Planning Board
<b>Possible Local Laws Requiring Further Investigation (Drafts Found in Village's Local Law Files)</b>		
-	-	-
2004	1	Regulating Adult Entertainment
2004	2	Regulating Games of Chance
2008	1	Administration and Enforcement of NYS Uniform Fire Code
2010	1	Regulate Site Plans in Village
2017	1	Authorization to Override Tax Cap
2019	1	Unknown

## Appendix A: Demographic & Socio-Economic Overview

### Overview

The Village of Spencer is located within the Town of Spencer in Tioga County, New York. The village is located South of Ithaca, New York and West of Binghamton. **Attachment G: Locational Map** is a map of the Village of Spencer. According to the U.S. Census Bureau, the village has a total area of 1.0 square miles (2.7 km<sup>2</sup>). The Catatonk Creek flows past the Village and Nichols Park is located in the center of the Village which provides recreational facilities for the community. New York State Route 34 and New York State Route 96 diverge in the Village.

The Village is the location for the first settlement of the town, around 1794. It was called "Drake Settlement," at first, but the name was changed to "Spencer" when the town was organized and the village assumed the neighboring community of "Milltown." The village was popularly called "Pumpkin Hook" in the past and the Village of Spencer was the county seat of Tioga County from 1812 to 1821.

Population densities, geography, and level of service play a critical role in the differences in operational costs from community to community. As illustrated in **Table 16: Municipal Characteristics Summary**, according to the U.S. Census, American Communities Survey, the 2013-2017, the five year average population within the 1.0 square mile area that encompasses the Village is 824 and the five year average town-wide is 3,014 residents reside within the 49.9 square mile area that encompasses the Town of Spencer. The number of persons per square mile is 60 within the Town of Spencer, 45 persons per square mile in the Town outside the Village while the Village of Spencer has 824 people per square miles.

The American Community Survey (ACS) indicates that the Town of Spencer's median household income of \$46,756 is slightly higher than that of the Village of Spencer's at \$45,893.

Table 16 Municipal Characteristics Summary		
	(V)	(T) Spencer
Population (2013- 2017)	824	3,014
Land Area (square miles)	1.0	49.9
Population per square mile	824	60.4
Households (2013-2017 ACS)	357	1,289
Median household income (2013-2017 ACS)	\$45,893	\$46,756
Total Centerline Miles	5.7	56.9
Local (Town/Village-owned) Centerline Miles	7.9	81.7
Source: US Census 2010, ACS 2013-2017		

It is important to note that the following demographic and socio-economic data is based on information derived from the U.S. Census and does not take into account any approved, proposed or pending development projects that may have occurred following the 2010 decennial Census or may have been available in the 2017 American Community Survey.

## Population

Local population growth and decline is dependent on several factors including economic expansion, environmental capacity, housing suitability, age-driven needs and regional desirability. **Table 17: Population Trends** depicts the trends in population for the Village and Town. According to U.S. Census data, the Village of Spencer and the Town of Spencer's population have both experienced increases and decreases from 1990 to 2010. The Village of Spencer decreased overall from 1990 to 2010 by 6.9%. Comparatively, the Town of Spencer's population increased by 9.4% from 1990.

Table 17 Population Trends				
Year	(V) Spencer		(T) Spencer	
	Number	Growth	Number	Growth
1990	815	NA	2,881	NA
2000	731	-10.3%	2,979	3.4%
2010	759	3.8%	3153	5.4%
Source: US Census 1990, 2000, 2010				

## Age Distribution

According to the ACS 2013-2017 5 Year Estimates, the Town of Spencer's greatest concentration of population falls within the age range 0-14 (17.2%) and the Village of Spencer's greatest concentration of population also falls within the age range 0-14 (21.7%) as depicted in **Table 6: Age Comparison**. The next largest age cohort in the Town is 45-54 at 16.5% and the Village's next largest cohort is also the 45-54 age range at 15.1%. The median ages for the Town and the Village are 40.3 and 45.1 respectively.

Table 18 Age Comparison				
(V) Spencer			(T) Spencer	
Age	Total	%	Total	%
0-14	179	21.7%	521	17.2%
15-19	32	3.9%	179	5.9%
20-24	34	4.1%	253	8.4%
25-34	99	12.0%	398	13.2%
35-44	67	8.1%	265	8.8%
45-54	124	15.1%	496	16.5%
55-64	117	14.2%	322	10.7%
65-74	100	12.1%	334	11.1%
75+	72	8.8%	246	8.2%
Total	824	100.0%	3014	100.0%
Median Age	45.1		40.3	

Source: U.S. Census Bureau, ACS 2013-2017

Note- the numbers provided in the charts above differ slightly in their depiction of the population of the Village of Spencer. This is due to the switch in data sources from the decennial census to the American Community Survey data by the US Census

## Household Composition

The U.S. Census Bureau provides information on household composition, which describes in detail the individuals and families living within the Town and Village boundaries. According to **Table 19: Household Composition**, the majority of house-holds in the Town and Village are Family Households (65.3% and 68.7% respectively). Non-family households also include individuals living alone. The average household size in the Village of Spencer is 2.40 persons, while the average household size in the Town of Spencer is only nominally higher at 2.48 persons. The family size in the Town and Village are both 2.92 persons.

Table 19				
Household Composition				
	(V)Spencer		(T) Spencer	
	Total	%	Total	%
Total Households	316	100.0%	1266	100.0%
Family Households	207	65.3%	870	68.7%
Nonfamily households	109	34.5%	396	31.3%
Households with Children < 18	103	32.6%	414	32.7%
Households with Persons > 65	98	31.0%	332	26.2%
Average household size	2.40		2.48	
Average family size	2.92		2.92	
Source: U.S. Census Bureau, ACS 2013-2017				

## Housing Stock

The availability, affordability, and condition of housing within a community are important factors that residents and employers take into consideration when accessing the quality of life afforded by a particular place. In addition, home ownership is directly linked to household spending on services and supplies for home improvements, home furnishings, and other home-related items. Therefore, housing is a key component of the local economy as it contributes to the overall image and desirability of the community. According to the 2010 Census data, the Village of Spencer contains a total of 394 housing units of which 316 are occupied and 78 are vacant. The Town of Spencer contains a total of 1,435 housing units of which 1,226 are occupied and 169 are vacant. More than half the vacancies in the Town are accounted for in seasonal and recreation use properties.



According to **Table 20: Housing Types**, of the 316 occupied housing units in the Village, 203 are owner occupied while 113 are renter occupied. Of the 1,226 occupied housing units in the Town, 975 are owner occupied and 291 are renter occupied

Table 20 Housing Types				
Subject	(V) Spencer		(T) Spencer	
	Number	%	Number	%
<b>OCCUPANCY STATUS</b>				
Total housing units	394	100.0%	1,435	100.0%
Occupied housing units	316	80.2%	1,266	88.2%
Vacant housing units	78	19.8%	169	11.8%
Occupied housing units	316	100.0%	1,266	100.0%
Owner occupied	203	64.2%	975	77.0%
Renter occupied	113	35.8%	291	23.0%
Vacant housing units	78	100.0%	169	100.0%
For rent	0	0.0%	25	14.8%
Rented, not occupied	13	16.7%	0	0.0%
For sale only	12	15.4%	8	4.7%
Sold, not occupied	0	0.0%	6	3.6%
For seasonal, recreational, or occasional use	0	0.0%	89	52.7%
Other vacant	53	67.9%	41	24.2%
<i>Source: U.S. Census Bureau, Census 2010</i>				

## Income

Household income is the total income of all members of a household regardless of their relationship to each other. The amount of income is an indicator of the strength of the local economy. Understanding the income characteristics of the community is also important in determining a community's health as well as the ability of residents to maintain their housing, contribute to the local tax base, and participate in the economy.

The table below, **Table 21: Household Income**, demonstrates that the median household income in the Town of Spencer and the Village of Spencer have remained fairly comparable. Based on 2013-2017 ACS 5-year estimates, the median household income in the Town of Spencer was \$46,756 while the Village of Spencer was \$45,893. As the chart indicates, from the 2009-2013 five year average to 2013-2017 five year average, the Town's median household income decreased while the Village median increased.

Table 21 Household Income								
(V) Spencer					(T) Spencer			
	2009 – 2013		2013-2017		2009-2013		2013-2017	
	# of Households	% of Total	# of Households	% of Total	# of Households	% of Total	# of Households	% of Total
less than \$25,000	100	30.0%	104	29.1%	309	23.6 %	339	26.3%
\$25,000 to \$49,999	89	26.8%	81	22.7%	351	26.8 %	342	26.5%
\$50,000 to \$74,999	82	24.6%	86	24.1%	408	31.1 %	315	24.4%
\$75,000 to \$99,999	46	13.8%	8	8.4%	170	13.0 %	107	8.3%
\$100,000 or more	16	4.8%	56	15.7%	74	5.6%	186	14.4%
Total Households	333	100%	335	100%	1,312	100%	1,289	100%
Median HH Income	\$41,146		\$45,893		\$49,615		\$46,756	

Source: U.S. Census Bureau, 2009-2013 and 2013-2017 American Community Survey

## Appendix B: 2019/20 Village Budget

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<b>Cash From Revenue</b>		<b>18/19 Budget</b>	<b>19/20 Budget</b>
A1001	VILLAGE PROPERTY TAX	117,000	120,328
A1120	Sales Tax	64,000	67,000
A1170	Franchise Tax	4,600	4,600
A1255	Tax Search	0	150
A2001	Park rent	0	150
A2070	Youth Registration Fee (Grants incl)	7,500	7,500
A2080	Library Rent	750	1,000
A2262	Fire Protection	75,000	78,000
A2350	Other Government Programs YOUTH	10,500	10,500
A2351	Other Government Programs AGING	1,000	1,000
A2401	INTEREST & EARNINGS	100	100
A2555	BLDG & ALTERATION PERMITS	0	200
A3001	State Aid, Revenue Sharing	8,947	8,950
A3005	CREDIT - Tioga Co Mortgage Tax	2,000	2,000
A3089	State Aid - Other (Per Capita Aid)	730	730
A3501	CHIPS Refund	66,677	49,280
	APPROPRIATED FUND BALANCE	0	27,922
	Other Fees, Revenue and Grants	0	0
<b>Cash From Revenue Totals</b>		<b>\$358,804</b>	<b>\$379,410</b>

## 2019/20 Village Budget

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Expenses			
A1010.1	LEGISLATIVE - SALARY	7,200	7,200
A1010.4	LEGISLATIVE REIMBURSEMENT	0	0
A1210.1	EXECUTIVE SALARY	2,700	2,700
A1210.4	EXECUTIVE REIMBURSEMENT	0	0
A1410.1	MUNICIPAL STAFF - SALARY	15,000	13,000
A1410.4	MUNICIPAL STAFF - SUPPLIES	1,500	1,500
A1420.4	LAW		9,000
A1430.4	MUNICIPAL PROF & TECH SVCS	19,000	9,000
A1450.1	ELECTIONS EXPENSE	400	200
A1450.4	ELECTIONS EXPENSE - SUPPLIES	0	200
A1480.4	PUBLIC INFORMATION	750	250
A1610.1	CENTRAL SERVICES - CLEANING STAFF	1,500	1,500
A1610.4	CENTRAL SERVICES - SUPPLIES	6,800	5,000
A1620.4	BUILDING AND GROUNDS	15,150	15,000
A1680.4	CENTRAL DATA PROCESSING	0	560
A1920.4	MUNICIPAL ASSOCIATION DUES	0	750
A1989.4	Other General Support	40,000	40,000
A3120.1	LAW ENFORCEMENT - SALARY	26,000	27,500
A3120.4	LAW ENFORCEMENT - SUPPLY & MAINT	9,000	5,000
A3410.4	FIRE PROTECTION - SUPPLY & MAINT	20,000	10,000
A3410.4	FIRE PROTECTION - CONTRACTURAL	19,600	33,000
A5110.4	MAINT OF ROADS-CONTR OPS	45,000	45,000
A5142.4	SNOW REMOVAL (non street)	3,000	3,200
A5182.4	STREET LIGHTING	17,000	17,500
A5148.4	HWY SERV - Other Gov	12,000	15,000
A6510.4	VETERANS SERVICE	450	500
A7110.2	PARKS – SUPPLIES	2,750	5,000
A7110.4	PARKS - CONTRACT MAINT	7,000	4,500
A7310.2	YOUTH PROGRAMS - PAK	4,000	4,000
A7310.1	YOUTH PROG-SALARY PAK	18,000	21,000
A7410.4	Library Services	4,500	4,500
A7450.4	MUSEUM	1,000	1,000
A7510.4	Historian	0	150
A7610.4	PROGRAMS FOR THE AGING	1,000	1,000
A8410.4	ELECTRIC & POWER	7,000	7,000
A8160.4	REFUSE & GARBAGE	11,000	11,000
A8664.1	CODE ENFORCEMENT	3,600	3,600
A9010.8	STATE RETIREMENT, EMPL BENEFIT	0	3,300
A9040.8	WORKERS COMPENSATION	6,000	6,800
	FEDERAL TAX WITHHOLDING	6,000	4,000
	Capital Improvements	40,000	40,000
		<b>\$373,900</b>	<b>\$379,410</b>

## Appendix C: 2020 Town Budget

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	A	B	C	D	E	F	G
1							
2	pp						
3							
4			Actual	Actual	Tentative	Preliminary	Adopted
5			2018	2019	2020	2020	2020
6							
7	GENERAL FUND APPROPRIATIONS [A]						
8							
9	TOWN BOARD P.S.	A1010.1	9,650	9,843	10040	10040	10040
10	TOWN BOARD CON	A1010.4	1,500	1,000	1000	1000	1000
11	JUSTICE P.S.	A1110.1	10,089	10,291	10497	10497	10497
12	Justice clerk	A1110.1	6,951	5,631	5744	5744	5744
13	Just Court Security	A1110.1	2,100	2,142	2185	2185	2185
14	JUSTICE EQ	A1110.2		0			
15	JUSTICE CONT	A1110.4	2,000	2,000	1000	1000	1000
16	SUPERVISOR P.S.	A1220.1	4,978	5,078	5180	5180	5180
17	SUPERVISOR CONT	A1220.4	1,500	2,000	1000	1000	1000
18	BOOKKEEPER P.S.	A1315.1	11,111	11,333	11560	11560	11560
19	BOOKKEEPER CON	A1315.4	500	500	500	500	500
20	AUDIT & ACCOUNTII	A1320.4	3,200	4,000	4056	4056	4056
21	TAX COLLECTOR P.S.	A1330.1	4,626	4,719	4813	4813	4813
22	BUDGET OFFICER P	A1340.1	2,544	2,595	2647	2647	2647
23	ASSESSORS P.S.	A1355.1	18,500	18,870	18870	18870	18870
24	ASSESSORS EQ	A1355.2	0	1,200	500	500	500
25	ASSESSORS CONT	A1355.4	1,400	12,000	1922	1922	1922
26	TOWN CLERK P.S.	A1410.1	17,500	17,850	20187	20187	20187
27	TOWN CLERK EQ	A1410.2	500	500	200	200	200
28	TOWN CLERK CONT	A1410.4	3,000	2,500	4913	4913	4913
29	ATTORNEY CONT	A1420.4	18,000	21,000	12500	12500	12500
30	BUILDINGS EQ	A1620.2	1,000	1,000	500	500	500
31	BUILDINGS CONT	A1620.4	32,514	35,000	29079	29079	29079
32	UNALLOCATED INS	A1910.4	20,000	25,000	20800	20800	20800
33	MUNICIPAL ASSOC.	A1920.2	800	1,200	1200	1200	1200
34	CONTINGENCY	A1990.4	10,000	10,000	5000	5000	5000
35	DOG CONTROL P.S.	A3510.1	6,940	7,079	7221	7221	7221
36	Dog Control Cont	A3510.4	1,000	1,500	700	700	700
37	SUPT OF HIGHWAYS	A5010.1	57,257	58,402	58547	59570	59570
38	SUPT OF HWYS COI	A5010.4	3,048	3,100	2000	2000	2000
39	HISTORIAN P.S.	A7510.1	553	564	575	1000	1000
40	HISTORIAN CONT	A7510.4	100	100	0	500	500
41	HISTORICAL PROP.	A7520.4	100	100	100	100	100
42	CELEBRATIONS COI	A7550.4	500	500	500	500	500
43	Home+comservice	A8745.41	600	600	300	300	300

## 2020 Town Budget

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	A	B	C	D	E	F	G
44	Soil&Water Contract	A8745.43	2,400	2,400	2400	2400	2400
45	CEMETERIES	A8810.4	9,500	9,500	15500	15500	15500
46	STATE RETIREMEN	A9010.8	20,251	17,996	17538	18040	18040
47	SOCIAL SECURITY	A9030.8	11,690	11,923	12013	12203	12203
48	WORKERS COMP	A9040.8	9,000	9,000	11000	12000	12000
49	MEDICAL INS	A9060.8	40,000	40,000	44564	32000	32000
50	SERIAL BONDS P	A9710.6	15,000	15,000	17000	17000	17000
51	SERIAL BONDS Int	A9710.7	14,325	14,325	15000	15000	15000
52	TOTAL		376,227	399,341	380851	371,927	371,927
53							
54	GENERAL FUND EST REVENUES [A]						
55							
56	REAL PROP TAX	A1001					
57	INT & PENALTIES	A1090	8,000	8,000	8,000	8,000	8,000
58	CLERK FEES	A1255	1,100	1,100	1,100	1,100	1,100
59	INT & EARNINGS	A2401	80	80	80	80	80
60	DOG LICENSES	A2544	2,500	2,500	2,500	2,500	2,500
61	FINES & FOR. BAIL	A2610	4,000	4,000	4,000	4,000	4,000
62	REV SHARING	A3001	13,600	13,600	13,600	13,600	13,600
63	MORTGAGE TAX	A3005	35,000	35,000	35,000	35,000	35,000
64	Fed aid-other	A4989	0	0	0	0	0
65	State aid RPTax	A3040			0	0	0
66	Other	A2770	0	0	0	0	0
67	Other-ins		0	0	0	0	0
68	TOTAL		64,280	64,280	64,280	64,280	64,280
69							

	A	B	C	D	E	F	G
70							
71							
72							
73	GENERAL FUND APPROPRIATIONS PART TOWN [B]						
74							
75	CONTINGENT	B1990.4	5,000	4,000	4,000	4,000	4,000
76	Code Enforcement PS	B3620.1	10,000	12,000	12,000	12,000	12,000
77	Code Enf. Cont	B3620.4	1000	1000	1000	2000	2000
78	REG VITAL STAT	B4020.1	450	450	450	450	450
79	PROG AGING CONT	B6772.4	1,000	1,000	1,000	1,000	1,000
80	YOUTH PROGRAM	B7310.4	4,000	4,000	4,000	2,000	2,000
81	YOUTH SVEYA	B7310.41	0		0	2,000	2,000
82	LIBRARY CONT	B7410.4	10,000	10,000	10,000	10,000	10,000
83	Planning PS	B8020.1	0				
84	PLANNING CONT	B8020.4	4,000	3,000	3,000	3,000	3,000
85	SOCIAL SECURITY	B9030.8	800	952	952	952	952
86	WORKERS COMP	B9040.8	1,500	1,500	1,500		
87	TOTAL		37750	37,902	37,902	37,402	37,402
88							
89	GENERAL FUND REVENUES PART TOWN [B]						
90							
91	REAL PROPERTY TA	B1001					
92	ZONING FEES	B2110	1,600	1,600	1,600	1,600	1,600
93	INT & EARNINGS	B2401	10	10	10	10	10
94	FRANCHISES	B1170	7,500	7,500	7,500	7,500	7,500
95	OTHER			0	0	0	
96	TOTAL		9,110	9,110	9,110	9,110	9,110



## Appendix C: 2020 Town Budget

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	A	B	C	D	E	F	G
100	HIGHWAY APPROPRIATIONS-TOWNWIDE [DA]						
101	BRIDGES CONT	DA5120.4	80,000	180,000	300,000	200,000	200,000
102	MACHINERY EQ	DA5130.2	85,000	75,000	100,000	80,000	80,000
103	MACHINERY CONT	DA5130.4	45,000	45,000	45,000	45,000	45,000
104			210000	300,000	445,000	325,000	325,000
105							
106	HIGHWAY REVENUES TOWNWIDE [DA]						
107							
108	REAL PROPERTY TA	DA1001					
109	INT&EARNINGS	DA2401	50	100	100	100	100
110	other		0	0	0		
111	State Aid	DA3960	0	0			
112	Fed Aid	DA4960	0	0			
113	TOTAL		50	100	100	100	100
114							
115							
116							
117	HIGHWAY APPROPRIATIONS PART-TOWN [DB]						
118							
119	GEN REPAIRS P.S.	DB5110.1	130,000	127,188	127,188	140,000	140,000
120	GEN REPAIRS CONT	DB5110.4	170,000	150,000	150,000	150,000	150,000
121	CAP IMPROVEMENT	DB5112.2	150,000	150,000	150,000	150,000	150,000
122	BRIDGES CONT	DB5120.4		0		50,000	50,000
123	MACHINERY EQ	DB5130.2	140,000	100,000	125,000	75,000	75,000
124	SNOW REMOVAL PS	DB5142.1	110,000	111,925	111,925	125,000	125,000
125	SNOW REMOVAL CO	DB5142.4	80,000	75,000	75,000	85,000	85,000
126	STATE RETIREMEN	DB9010.8	36,001	31,993	31,993	32,070	32,070
127	SOCIAL SECURITY	DB9030.8	18,360	19,000	19,000	18,743	18,743
128	WORKERS COMP	DB9040.8	29,000	29,000	18,000	18,000	18,000
129	MEDICAL INS	DB9060.8	100,000	105,000	100,000	58,000	58,000
130			963361	899,106	908,106	901,813	901,813
131	TOTAL						
132							
133	HIGHWAY REVENUES PART-TOWN [DB]						
134							
135	REAL PROPERTY TA	DB1001					
136	SALES TAX	DB1120	220000	220000	220000	220000	220000
137	SERVE OTHER GOV	DB2300	20,000	20,000	20,000	20,000	20,000
138	INT&EARNINGS	DB2401	500	500	500	500	500
139	CON HIGHWAY	DB3501	150,000	150,000	150,000	150,000	150,000
140	OTHER		0	0	0		
141	Fed Aid	DB4960	0	0	0		
142	State Aid	DB3960	0	0	0		
143	TOTAL		390,500	390,500	390,500	390,500	390,500

	A	B	C	D	E	F	G
244		Adopted				ASSESS	TAXRATE
245			TAX RATES	RAISED	RAISED	VALUES	PER1000
246							
247			TOWN WIDE	316,126	257,292	165,083	3.47
248			[A+DA]				
249			PART TOWN	16700	415,695	129,412	3.34
250			[B+DB]				
251			FIRE	78000	0	129,412	0.60
252							
253		Adopted					
254			Fire	0.58	0.60		
255			TW	2.84	3.47		
256			PT	3.87	3.34		
257			TOTAL	7.29	7.41		
258			difference	0.12			
259			INCREASE	0.0164609			

## Appendix D: List of Village Streets

Village of Spencer Local Road Listing				
<u>Road/Street Name</u>	<u>Start of Section</u>	<u>End of Section</u>	<u>Length</u>	<u>PVT Type</u>
ACADEMY ST.	N. RAILROAD AVE.	RR	0.01	A
ACADEMY ST.	RR	NICHOLS ST	0.30	A
BROOKS ST.	RAILROAD AVE.	MAIN ST.	0.44	A
CENTER ST.	MAIN ST.	NICHOLS ST.	0.20	A
E. HILL RD.	MAIN ST.	END MAINT	0.27	U
FERRIS ST.	MAIN ST.	NICHOLS ST.	0.19	A
GEORGE ST.	TIOGA ST.	END	0.10	A
GUILES RD.	TIOGA ST.	END	0.18	A
HARRISON ST.	BROOKS ST.	LIBERTY ST.	0.17	A
KENNEDY ST.	MAIN ST.	HARRISON ST.	0.10	A
LIBERTY ST.	SPENCER T/L	RR	0.18	A
LIBERTY ST.	RR	N. MAIN ST.	0.45	A
MAPLE AVE.	OWEGO ST.	TIOGA ST.	0.08	A
MEADOW ST.	PARK ST.	RAILROAD AVE.	0.19	A
NICHOLS ST.	LIBERTY ST.	ACADEMY ST.	0.16	A
ORCHARD ST.	ACADEMY ST.	MEADOW ST.	0.14	A
ORCHARD ST.	MEADOW ST.	RAILROAD AVE.	0.15	A
OWEGO ST.	TIOGA ST.		0.01	A
OWEGO ST.			0.27	A
OWEGO ST.		DEAD END	0.15	A
PARK ST.	ACADEMY ST.	TIOGA ST.	0.26	A
RAILROAD AVE.	BROOKS ST.	ACADEMY ST.	0.39	A
RAILROAD AVE.	ACADEMY ST.	SPENCER T/L	0.49	A
RAILROAD AVE.	RAILROAD AVE.	TIOGA ST.	0.14	A
TOMPKINS ST.	LIBERTY ST.	TIOGA ST.	0.60	A
WATER ST.	OWEGO ST.	TIOGA ST.	0.09	A

## Appendix E: Cost Shift Analysis

Village of Spencer Dissolution Study Fiscal Analysis								
		2018/2019	2019/2020	2018/2019	To	To	Townwide	
		Budget	Budget	Actual	Town	Town	Special	Village
					A Fund	D Fund	Fire	Lighting
							District	District
								Refuse
								District
Revenues								
A1001	Village Property Tax	\$ 117,000	\$ 120,328	\$ 110,574	\$ -			
A1090	Interest and Penalties			\$ 7,614				
A1120	Sales Tax	\$ 64,000	\$ 67,000	\$ 81,320	\$ 70,000			
A1170	Franchise Tax	\$ 4,600	\$ 4,600	\$ 4,947	\$ 4,600			
A1255	Tax Search	\$ -	\$ 150	\$ 170	\$ -			
A2001	Park rent	\$ -	\$ 150	\$ 1,528	\$ 500			
A2070	Youth Registration Fee (Grants ind).	\$ 7,500	\$ 7,500	\$ 6,650	\$ 7,500			
A2080	Library Rent	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000			
A2262	Fire Protection	\$ 75,000	\$ 78,000	\$ 78,000	\$ -			
A2350	Other Government Programs Youth	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500			
A2351	Other Government Programs Aging	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000			
A2389	Misc other governments			\$ 1,430				
A2401	Interest and Earning	\$ 100	\$ 100	\$ 173	\$ -			
A2555	Permits	\$ -	\$ 200	\$ 618	\$ 500			
A2705	Gifts and Donations			\$ 15,500	\$ -			
A3001	State Aid, Revenue Sharing	\$ 8,947	\$ 8,950	\$ 8,950	\$ 8,950			
A3005	Credit - Tioga Co Mortgage Tax	\$ 2,000	\$ 2,000	\$ 3,851	\$ 2,000			
A3089	State Aid - Other (Per Capita Aid)	\$ 730	\$ 730	\$ 730	\$ 730			
A3501	CHIPS Refund	\$ 66,677	\$ 49,280	\$ 66,563		\$ 49,280		
	Appropriated Fund Balance	\$ -	\$ 27,922	\$ -				
	Cash From Revenue Totals	\$ 358,804	\$ 379,410	\$ 400,118	\$ 107,280	\$ 49,280		
Expenditures								
A1010.1	Legislative Salary	\$ 7,200	\$ 7,200	\$ 6,649	\$ -			
A1010.4	Legislative Reimbursement	\$ -	\$ -	\$ 989	\$ -			
A1210.1	Executive Salary	\$ 2,700	\$ 2,700	\$ 2,493	\$ -			
A1210.4	Executive Reimbursement	\$ -	\$ -	\$ 390	\$ -			
A1410.1	Municipal Staff Salary	\$ 15,000	\$ 13,000	\$ 12,148	\$ 4,290			
A1410.4	Municipal Expenses	\$ 1,500	\$ 1,500	\$ 727	\$ 495			
A1430.4	Municipal Professional and Technical Services & Legal Svc	\$ 19,000	\$ 18,000	\$ 9,899	\$ 5,000		\$ 5,000	
A1450.1	Election Expenses - Staff	\$ 400	\$ 200	\$ 200	\$ -			
A1450.4	Election Expenses Supplies	\$ -	\$ 200	\$ -				
A1480.4	Public Information	\$ 750	\$ 250	\$ 205	\$ -			
A1610.1	Central Services Staff	\$ 1,500	\$ 1,500	\$ 812	\$ 500		\$ 1,000	
A1610.4	Central Services Supplies	\$ 6,800	\$ 5,000	\$ 2,611	\$ 1,665		\$ 3,335	
A1620.4	Building and Grounds	\$ 15,150	\$ 15,000	\$ 32,872	\$ 7,500		\$ 10,000	
A1680.4	Central Data Processing	\$ -	\$ 560	\$ -	\$ -			
A1920.4	Municipal Association Dues	\$ -	\$ 750	\$ 727	\$ -			
A1989.4	Other General Support (contingency)	\$ 40,000	\$ 40,000	\$ -	\$ -			
A3120.1	Law Enforcement Salary	\$ 26,000	\$ 27,500	\$ 20,022	\$ -			
A3120.4	Law Enforcement Supplies and Maintenance	\$ 9,000	\$ 5,000	\$ 29,946	\$ -			
A3410.4	Fire Protection Supplies and Maintenance	\$ 20,000	\$ 10,000	\$ -	\$ -		\$ 10,000	
A3410.4	Fire Protection Contractual	\$ 19,600	\$ 33,000	\$ 30,612	\$ -		\$ 33,000	
A5110.4	Maintenance of Road Cont Ops	\$ 45,000	\$ 45,000	\$ 98,931	\$ -	\$ 62,000		
A5142.4	Snow Removal (Non Road)	\$ 3,000	\$ 3,200	\$ 6,218	\$ 6,200			
A5182.4	Streeting Lighting	\$ 17,000	\$ 17,500	\$ 20,758	\$ -			\$ 21,000
A5148.4	Highway Services - Other Governments	\$ 12,000	\$ 15,000	\$ -	\$ -	\$ -		
A6510.4	Veterans Services	\$ 450	\$ 500	\$ 400	\$ 500			
A7110.2	Parks Supplies	\$ 2,750	\$ 5,000	\$ -	\$ 5,000			
A7110.4	Parks Contract Maintenance	\$ 7,000	\$ 4,500	\$ 9,733	\$ 4,500			
A7310.2	Youth Program PAK	\$ 4,000	\$ 4,000	\$ 1,989	\$ 4,000			
A7310.1	Youth Program PAK - Salary	\$ 18,000	\$ 21,000	\$ 13,083	\$ 25,000			
A7410.4	Library Services	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500			
A7450.4	Museum	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000			
A7510.4	Historian	\$ -	\$ 150	\$ -	\$ 150			
A7610.4	Programs for the Aging	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000			
A8410.4	Electric and Power	\$ 7,000	\$ 7,000	\$ 3,481	\$ 2,500		\$ 2,500	
A8160.4	Refuse and Garbage	\$ 11,000	\$ 11,000	\$ 9,711	\$ -			\$ 11,000
A8664.1	Code Enforcement	\$ 3,600	\$ 3,600	\$ 2,725	\$ 3,600			
A9010.8	State Retirement	\$ -	\$ 3,300	\$ 3,204	\$ 2,000			
A9040.8	Workers Compensation	\$ 6,000	\$ 6,800	\$ 4,950	\$ 5,000			
	Federal Withholding	\$ 6,000	\$ 4,000	\$ 3,966	\$ 3,000			
	Capital Improvements	\$ 40,000	\$ 40,000	\$ -			\$ 40,000	
	Total Appropriations	\$ 373,900	\$ 379,410	\$ 336,951	\$ 87,400	\$ 62,000	\$ 104,835	\$ 21,000
	Less existing Town Cost				\$ -	\$ -	\$ (78,000)	\$ -
	Net increase in Town Revenue				\$ 107,280	\$ 49,280	\$ -	\$ -
	Net increase in Town Appropriation				\$ 87,400	\$ 62,000	\$ 26,835	\$ 11,000
	Expense Less Revenue				\$ (19,880)	\$ 12,720	\$ 26,835	\$ 11,000
	Town Revenue Loss Snow /Ice					\$ 15,000		
	Needed Town Property Taxes				\$ (19,880)	\$ 27,720	\$ 26,835	\$ 11,000
	Tax Shift							\$ 66,675
	Estimated Net Property Tax Reduction (Excluding CETC Effect)							\$ 53,653

## Appendix E: Cost Shift Analysis

Fiscal Analysis					
Shift of Property Tax from Village to Town	To Town A Fund	To Town D Fund	Townwide Special Fire District	Village Lighting District	Village Refuse District
	\$ (19,889)	\$ 22,720	\$ 26,835	\$ 21,000	\$ 11,000

Town and Village of Spencer Current and Post Dissolution Property Tax Levies				
	Current	Shifts	Post Dissolution	
Village	\$ 120,328	\$ (120,328)	\$ -	
Town General Fund	\$ 316,126	\$ (3,180)	\$ 312,946	
Town Highway Fund	\$ 257,292	\$ 443,415	\$ 700,707	
Town outside Village General Fund	\$ 16,700	\$ (16,700)	\$ -	
Town outside Village Highway Fund	\$ 415,695	\$ (415,695)	\$ -	
Town Outside Village Fire Protection	\$ 78,000	\$ (78,000)	\$ -	
fire town	\$ -	\$ 104,835	\$ 104,835	
Lights	\$ -	\$ 21,000	\$ 21,000	
Refuse	\$ -	\$ 11,000	\$ 11,000	
Total	\$ 1,204,141		\$ 1,150,488	
Reduction			\$ 53,653	

Property Tax Levy and Rates Before Dissolution				
Jurisdiction	Current Levy	Total	Taxable Assessed Value	Rate/1,000
Village	\$ 120,328	\$ 120,328	\$ 35,940	\$ 3.35
Town General Fund	\$ 316,126	\$ 316,126	\$ 165,083	\$ 1.91
Town Highway Fund	\$ 257,292	\$ 257,292	\$ 165,083	\$ 1.56
Town Outside Village General	\$ 16,700	\$ 16,700	\$ 129,412	\$ 0.13
Town outside Village Highway	\$ 415,695	\$ 415,695	\$ 129,412	\$ 3.21
	\$ 1,126,141	\$ 1,126,141		
Town Outside Village Fire Protection	\$ 78,000	\$ 78,000	\$ 129,412	\$ 0.60
	\$ 1,204,141	\$ -	\$ 1,204,141	\$ 165,083

Property Tax Levy and Rates Post Dissolution (No CETC)				
Jurisdiction	Current Levy	Total	Taxable Assessed Value	Rate/1,000
Village	\$ 120,328	\$ -		
Town A		\$ 312,946		
Town D		\$ 700,707		
TOV A				
TOV D				
Subtotal Non Special District		\$ 1,013,653	\$ 165,083	\$ 6.14
Fire Protection Townwide		\$ 104,835	\$ 165,083	\$ 0.64
Street		\$ 21,000	\$ 35,940	\$ 0.58
Refuse		\$ 11,000	\$ 35,940	\$ 0.31
Post Dissolution Levies		\$ 1,150,488		
Tax Levy Savings		\$ 53,653		

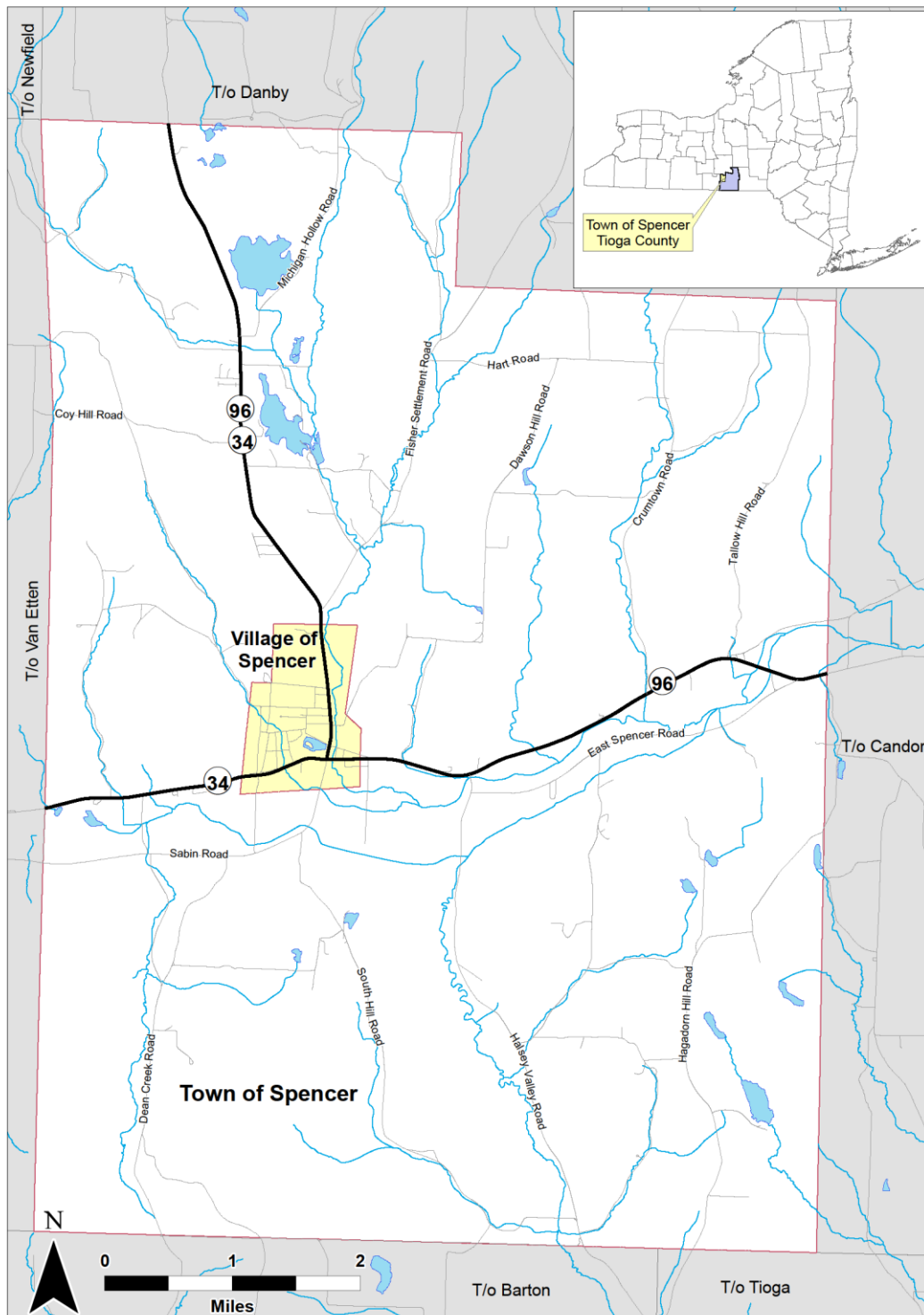
  

Citizens Empowerment Tax Credit Impact on Town Tax Rate				
CETC 100%		\$ 168,921	\$ 165,083	\$ 1.02
CETC 70%		\$ 118,245	\$ 165,083	\$ 0.72

## Appendix E: Cost Shift Analysis

Village Resident		Post Dissolution	
	Current	No CETC	
Village Tax	\$ 3.35	\$	-
Town General and Highway Fund	\$ 3.47	\$	6.14
Townwide Fire Protection	\$ -	\$	0.64
Special District - Lighting	\$ -	\$	0.58
Special District - Refuse	\$	\$	0.31
	\$ 6.82	\$	7.67
Town Outside Village Resident		Post Dissolution	
	Current	No CETC	
Town General and Highway Fund	\$ 3.47	\$	6.14
Townoutside Village General and Highway	\$ 3.34	\$	-
Town outside Village Fire Protetion	\$ 0.60	\$	-
Townwide Fire Protection	\$ -	\$	0.64
	\$ 7.42	\$	6.78
Village Resident		Post Dissolution	
	Current	70% CETC	
Village Tax	\$ 3.35	\$	-
Town General and Highway Fund	\$ 3.47	\$	5.42
Townwide Fire Protection	\$ -	\$	0.64
Special District - Lighting	\$ -	\$	0.58
Special District - Refuse	\$ -	\$	0.31
	\$ 6.82	\$	6.95
Town Outside Village Resident		Post Dissolution	
	Current	70% CETC	
Town General and Highway Fund	\$ 3.47	\$	5.42
Townoutside Village General and Highway	\$ 3.34	\$	-
Town outside Village Fire Protetion	\$ 0.60	\$	-
Townwide Fire Protection	\$ -	\$	0.64
	\$ 7.42	\$	6.06
Village Resident		Post Dissolution	
	Current	100% CETC	
Village Tax	\$ 3.35	\$	-
Town General and Highway Fund	\$ 3.47	\$	5.12
Townwide Fire Protection	\$ -	\$	0.64
Special District - Lighting	\$ -	\$	0.58
Special District - Refuse	\$ -	\$	0.31
	\$ 6.82	\$	6.64
Town Outside Village Resident		Post Dissolution	
	Current	100% CETC	
Town General and Highway Fund	\$ 3.47	\$	5.12
Townoutside Village General and Highway	\$ 3.34	\$	-
Town outside Village Fire Protetion	\$ 0.60	\$	-
Townwide Fire Protection	\$ -	\$	0.64
	\$ 7.42	\$	5.75

## Appendix F: Location Map



Laberge Group  
INCORPORATED  
A LARSEN COMPANY

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Accuracy not guaranteed

General Location Map

Town & Village of Spencer, Tioga County, NY



## Appendix G: Spencer Informational Flyer

### Outside of Flyer

**VILLAGE OF SPENCER  
DISSOLUTION  
REFERENDUM**

**Vote on Dissolution:**  
Month Day TBD  
12:00 PM - 9:00 PM  
Village of Spencer Hall  
41 Main Street  
Spencer, NY

**PURPOSE OF DISSOLUTION**

Dissolution is the termination of a local government. On January 2, 2020 the electorate of the Village of Spencer filed a petition for dissolution to the Village Clerk. The petition contained 104 valid signatures out of 114. The Village Clerk reviewed and certified the petition on January 11, 2020. As required by law, the Village Board of Trustees passed a resolution on \_\_\_\_\_, 2020 calling for a referendum on the proposed dissolution for \_\_\_\_\_, 2020.

This Study of Dissolution & Options is intended to assist the residents of Spencer in understanding the effects and costs of dissolution prior to the vote on \_\_\_\_\_, 2020.

Copies of the Study are available at the Village Hall and at [labergegroup.com/spencer](http://labergegroup.com/spencer)

Village of Spencer  
41 Main Street  
Spencer, NY 14883



**REFERENDUM**

Month Day TBD

12 PM to 9 PM


Vote on Dissolution:  
Village of Spencer Hall  
41 Main Street  
Spencer, NY


## Village of Spencer Dissolution

 **REFERENDUM** 

Month Day TBD  
12 PM to 9 PM

Vote on Dissolution:  
Village of Spencer Hall  
41 Main Street  
Spencer, NY

  
Village of Spencer  
Inc. 1886

  
Laberge  
ENGINEERING  
ARCHITECTURE  
Group  
SURVEYING  
PLANNING

For more information please visit:  
[www.labergegroup.com/spencer](http://www.labergegroup.com/spencer)  
[www.dos.ny.gov/lge/dissolution.html](http://www.dos.ny.gov/lge/dissolution.html)

