



# MIRB *group*

Engineering, Architecture, Surveying, P.C.

## Village of Lyons

### ***Village Dissolution Plan, Analysis and Alternatives***

Prepared by the Dissolution Committee,  
Assisted by MRB Group

September 16, 2013



## Table of Contents

---

PREFACE .....	Page 1
EXECUTIVE SUMMARY .....	Page 4
PLANNING AND FINDINGS .....	PAGE 4
DISSOLUTION PLAN .....	PAGE 4
FINANCIAL IMPLICATIONS OF DISSOLUTION .....	PAGE 6
ONE-TIME COSTS OF DISSOLUTION .....	PAGE 6
ALTERNATIVES TO DISSOLUTION .....	PAGE 7
FINANCIAL IMPLICATIONS OF ALTERNATIVES TO DISSOLUTION .....	PAGE 7
ONE-TIME COSTS OF IMPLEMENTATION OF ALTERNATIVES TO DISSOLUTION.....	PAGE 8
VILLAGE DISSOLUTION PLAN, ANALYSIS AND ALTERNATIVES .....	Page 10
ABOUT LYONS .....	PAGE 11
HISTORY .....	PAGE 12
THE PLAN PROCESS .....	PAGE 14
CONCEPTUAL CONSIDERATIONS .....	PAGE 15
WHY LOOK AT SERVICES? .....	PAGE 16
SAVINGS vs. COST SHIFTING .....	PAGE 16
AIM .....	PAGE 17
ASSUMPTIONS .....	PAGE 17
THE TOWN BOARD'S OBLIGATION .....	PAGE 18
RECOMMENDATIONS OF THE COMMITTEE .....	PAGE 19
DISSOLUTION PLAN OVERVIEW .....	PAGE 20
PUBLIC SAFETY .....	PAGE 21
CODE ENFORCEMENT / ZONING .....	PAGE 24
COURT .....	PAGE 25
WATER & SEWER .....	PAGE 26
ADMINISTRATION & FINANCE .....	PAGE 27
PUBLIC WORKS .....	PAGE 30
UNDISTRIBUTED EMPLOYEE BENEFITS .....	PAGE 31
DISPOSITION OF ASSETS .....	PAGE 33
MUNICIPAL RECORDS .....	PAGE 33
OBLIGATIONS OF VILLAGE RESIDENTS .....	PAGE 35
LAWS AND AGREEMENTS .....	PAGE 38
DATE OF DISSOLUTION .....	PAGE 38
ALTERNATIVES TO DISSOLUTION: PLAN OVERVIEW .....	PAGE 39
KEY ASSUMPTIONS .....	PAGE 42
CONCLUSION & FINANCIAL IMPACTS .....	PAGE 44
OVERVIEW .....	PAGE 45
FINANCIAL IMPLICATIONS OF DISSOLUTION .....	PAGE 45
PROJECTED SAVINGS .....	PAGE 47
ONE TIME COSTS OF DISSOLUTION .....	PAGE 48
ESTIMATED IMPACTS ON TAXES .....	PAGE 49
FINANCIAL IMPLICATIONS OF IMPLEMENTATION OF ALTERNATIVES TO	

DISSOLUTION.....	PAGE 52
PROJECTED SAVINGS.....	PAGE 53
ONE TIME COSTS OF IMPLEMENTATION OF ALTERNATIVES .....	PAGE 54
ESTIMATED IMPACT ON TAXES .....	PAGE 54
COST OF GOVERNMENT SERVICES & PER CAPITA IMPACTS .....	PAGE 56

APPENDIX A.....	PAGE 58
APPENDIX B.....	PAGE 60
APPENDIX C.....	PAGE 81
APPENDIX D.....	PAGE 86
APPENDIX E.....	PAGE 88
APPENDIX F.....	PAGE 99
APPENDIX G .....	PAGE 109
APPENDIX H.....	PAGE 111
APPENDIX I .....	PAGE 119

# **VILLAGE of LYONS**

## **VILLAGE DISSOLUTION PLAN, ANALYSIS and ALTERNATIVES**

A report prepared by the Dissolution Committee:

*Sergei Bartishevich, Chairman*

*Richard Bogan*

*James Brady*

*John Cinelli*

*Thea Hall*

*Corinne Kleisle*

*Brian Manktelow*

*James Pacello*

*Joan Smith*

Assisted by MRB Group:

Diana Smith, Director, SMI Projects

Connie Sowards, Project Manager

This report was requested by the Village of Lyons, and was created with funds provided by the New York State Department of State Local Government Efficiency Program.

## **PREFACE**

## PREFACE

Discussion about dissolution of local governments is a controversial issue that often evokes emotional and confrontational debate. The role and function of local government is unique in each community. Equally unique is each community member's individual perception of the value of their local government.

Those for whom village or town government is an infrequent "mention" in passing conversation may not be aware of the services provided by their local government. They may be indifferent to its existence, or perceive government as just "one more expense" among annual bills.

Others for whom local government is the "keeper of order" may either appreciate its role in maintaining rules and regulations, or despise its intrusive nature. Their direct experience as receiver of public safety services, for instance, will either evoke gratitude for life-saving assistance or hatred for the \$200 traffic ticket.

Still others may have participated in local government very actively, serving in various roles on boards or commissions and contributing to discussions that shape decision-making. To these individuals, local government may be a critical and irreplaceable part of life in their community.

The differing perceptions of the role and value of local government are as diverse as the individuals who live in a community, who may be strongly pre-disposed to either defend or condemn its existence.

Regardless of the pre-disposition of those considering the dissolution of a municipal entity, everyone should agree that it is a difficult and extensive undertaking. Not only are there a multitude of detailed tasks and process requirements involved, but also required is a secondary analysis of the financial impacts. While these alone might be daunting, they are mere compared to the greatest difficulty involved in a ***fair and honorable*** consideration of dissolution: establishing the assumptions upon which a dissolution plan will be based.

These assumptions include disposition of employees, of assets, and of liabilities going forward; continuation of services, service levels, and who should pay for which services; and whether the Town board assuming responsibility will actually adhere to the plan.

Most have heard it said that "the Devil is in the details." This could easily be the subtitle of all dissolution plans. A commonly reported experience among those who serve on a dissolution committee is a rapid and sweeping realization that follows initial involvement: "This is much harder than I thought."

That's because most any complex process can seem simple when discussed in broad, conceptual terms. Even brain surgery is simple -in concept!

While dissolution shouldn't be likened to brain surgery, the difference between concept and execution is an important realization for anyone discussing the merits of eliminating a local government.

For Lyons, the detail-oriented approach to the planning process involved an extremely invaluable analysis of existing services and how they are delivered. This "process within the process" is probably one of the single most beneficial results of dissolution planning. We recommend it be done in every community - whether part of a dissolution evaluation or simply an initiative to increase local government efficiency.

Most importantly, the dissolution committee deserves thanks for their hard work, their honesty and candor, their respectful behavior in the face of extremely uncomfortable discussions, and their consideration of tough issues.

The Lyons community is fortunate to have such dedicated members, who are willing to commit themselves fully and be so generous with their time and talent.

Diana Smith  
Connie Sowards  
MRB Group

## **EXECUTIVE SUMMARY**



## EXECUTIVE SUMMARY

The Village of Lyons is a full-service local government serving approximately 3561\* (source: 2010 US Census figures) residents. It is located within the Town of Lyons, which is also served by its own municipal entity, serving an additional estimated 2121\*.

A history of cooperative governance between the two boards resulted in several shared services, highlighted in a study prepared in 2011.

In 2012, petitions calling for dissolution of the Village of Lyons were submitted to the Village Board of Trustees, which initiated a legal process in accordance with GML Article 17-A and resulted in a public referendum. In November of 2012, Village residents voted to approve a measure to dissolve the Village, which initiated a planning process also dictated by Statute. The Village Board appointed a Dissolution Committee to contemplate an optimal and implementable plan for dissolution and estimate its financial impacts on government services and resulting implications to taxpayers. This Dissolution Plan is a result of that planning process.

### PLANNING and FINDINGS

In order to contemplate the optimal delivery of services by the Town of Lyons following dissolution of the Village, the Committee initiated an examination of current Village services, which would become the responsibility of the Town.

This examination included review of services and their costs: operational methodologies, personnel requirements, associated wage and benefit costs, equipment and assets required, historic challenges and successes, and levels of service expected by taxpayers. The result of this analysis was identification of options for delivering services following dissolution of the Village, as well as options for alternatives to dissolution, should a second vote occur which reverses the decision to dissolve the Village. The Committee then selected optimal options and included them in this plan.

### DISSOLUTION PLAN

The recommended options for optimal delivery of services following dissolution include:

**Police Services:** There will be a Town-wide Police Department, consisting of 7 full-time employees. An additional 6 part-time employees will be utilized. Public safety will remain a priority service and level of service is anticipated to remain at current levels.

**Fire Department:** The Village Fire Department will cease to exist and a Fire District will be established. There are no recommended changes in staffing, operations, or level of service. All Village assets associated with delivery of this service would transfer to the ownership of the District, along with all Village liabilities associated. The current Village Reserve Account for the Fire Department will be utilized to reduce the debt prior to transfer to the District.

**Other Public Safety:** There is no anticipated change in delivery of service associated the Town Ambulance Service or the Town Animal Control service.

**Code Enforcement / Zoning:** The Dissolution Committee anticipates that service levels can be maintained utilizing a reduced staff of one part-time Code Enforcement Officer. Administrative support has been eliminated, assuming that existing administrative staff in the Town will support the function. The Town will, following the dissolution of the Village, enforce existing Village laws for a period of two years, or until such time as they amend or adopt new laws in their place.

**Court:** The Town Court will provide all judicial services, utilizing two part-time Court Justices and one full-time Court Clerk. Court will be co-located with the Police Department in order to provide the presence of security without incurring the additional costs of dedicated staff. There are one-time building modification costs associated with this recommendation.

**Water & Sewer:** Water and Sewer Funds are maintained separately from the General Fund, and as such do not affect property tax rates. The Funds support operational costs, and are supported by the collection of water and sewer rents (usage fees). There is no change anticipated in the delivery of water and sewer services. It is anticipated that operations remain unaffected, although several financial implications result from the shift of financial support for one position entirely to the Water and Sewer Funds. The Committee recommends the Town Board review water and sewer rates at a later time, independent of this analysis.

**Administration & Finance:** Administrative staff for this general governmental support function will be reduced. Also eliminated are the Village's legislative positions. Changes to the fund distribution for personnel costs result in a reduction in General Fund expenses, but with correlating increases to the Water and Sewer Funds. Contractual expenses for insurances, legal, and other services are anticipated to be reduced. Establishment of an Alloway Lighting District, a Village Lighting District, a Village Debt District, and a Part-town District will provide the Town a means of attributing financial responsibility for expenses related to lighting, former Village debt and employee obligations, and Town retiree benefits.

**Public Works:** There is no anticipated change in delivery of services, operations, utilization of assets, or staffing to provide these services. In anticipation of the Town's decision to pay like-salaries for like-positions, cost estimates are based on that assumption. The Committee recommends tracking of equipment usage post-dissolution and as excess equipment is identified, it be excluded from the inventory of assets in the manner most appropriate.

**Undistributed Employee Benefits:** Representing the largest anticipated savings in operational expenses, changes in employee benefits result from the loss of status which will occur when Village employees are terminated upon dissolution. As "new" employees of the Town, the Town's contributions to their hospital/medical benefits will be capped at \$5000. Staff reductions also affect this total, resulting in reductions in municipal contributions to Social Security, State Retirement, and other required employment-related expenses.

**Distribution of Assets & Records:** All assets (real property, equipment, reserve funds, etc.) and records in the possession of the Village will, at the time of dissolution, be transferred in their entirety to the Town, with the exception of assets and records related to fire protection services. These assets and records will instead be transferred to the Fire District, along with the Village liabilities associated with provision of fire protection.

**Debt / Liabilities:** Village debt consists of outstanding liability for projects and equipment purchases. All Village General Fund debt (not including debt associated with Water and Sewer Funds) will become continued obligations of the Village Debt District, created by the Town to contain these costs. Additionally, Village obligations to retirees, as well as Workers Compensation-related liabilities, will become continued liabilities of the Village Debt District.

**Laws & Agreements:** GML Article 17-A provides a two-year period within which former village laws must be enforced by the Town. During that time, the Town Board will review existing Village Laws, and amend, revise, or adopt those laws as deemed appropriate by the Town Board. All Village agreements in place prior to dissolution will transfer to the town, although the Town may desire to renegotiate those agreements in the best interests of Town residents.

**Date of Dissolution:** Dissolution will occur on December 31, 2015.

## **FINANCIAL IMPLICATIONS of DISSOLUTION**

The financial impacts of the collective recommendations of the Dissolution Committee reflect the above considerations. The Dissolution Plan projects an anticipated annual savings of \$504,929. Additionally, costs formerly associated with General Fund expenses which have shifted to District expenses further reduce the annual impact on General Fund (from which the tax levy is derived) by \$691,941. This total further reduces the resulting tax rate, but also creates a correlating increase in district taxes.

Property tax rates following the dissolution of the Village will result in elimination of the Village tax, an increase in the Town tax, and creation of new District taxes.

Upon dissolution of the Village, the total tax rate for a (former) Village property owner will change from \$24.76 to \$15.28, a reduction of 38%. This calculation includes the additional Aid and Incentive for Municipalities (AIM). Without the additional AIM, the post-dissolution tax rate would be \$17.86, or a 28% tax reduction.

All projected tax rates for Lyons community residents appear in the tables below. For the sake of simplicity, Water and Sewer districts (ie: the New Route 31 Sewer District) that are unaffected by dissolution are not included.

## **ONE-TIME COSTS of DISSOLUTION**

Several one-time costs are associated with the dissolution process and implementation of the dissolution plan. These costs include video-taping and preparation of Dissolution Committee meeting minutes, and legal notices. Plan implementation costs include estimates for renovation costs, unemployment contributions, legal fees, audits and closing of the Village books, insurances and financial fees as well as elimination of the liability associated with employees' claims for compensation/benefits earned but not yet received.

The total one-time costs for Dissolution are estimated at \$888,205

## **ALTERNATIVES to DISSOLUTION**

The Committee determined, in the course of analyzing governmental services, that many of the options for post-dissolution services identified could, in fact, be implemented in the absence of dissolution.

This became the basis for the Committee's recommended Alternatives to Dissolution: should the Village of Lyons not be dissolved, it should implement the recommended Dissolution Plan options wherever possible.

The Dissolution Plan recommendations selected for "Alternatives to Dissolution" include elimination of the Village Court; reduction of Code Enforcement and Zoning staff; establishment of a Fire District, reductions in staffing of the Police Department and elimination of a partial shift; reduction of (general government) administrative staff; co-location of Town and Village administrative staff; and co-location of Town Court with Village Police Department.

Changes in salaries and reduction in the costs of employee-related benefits could not be achieved by implementing Alternatives to Dissolution, however nearly every other benefit of the recommended changes in staffing, co-location of services, or redistribution of support from Water and Sewer funds could be achieved. In addition, establishing the Fire District shifts the related expenses from the General Fund (and therefore the Village tax rate) to a Fire District Tax to be collected by the town, in the same manner as the Dissolution Plan.

## **FINANCIAL IMPLICATIONS of ALTERNATIVES to DISSOLUTION**

The financial impacts of the collective recommendations for Alternatives to Dissolution reflect the above considerations. In addition, previously received annual revenues, specifically the Utilities Gross Receipts Tax of \$45,000 would be retained. The substantial increase in Aid and Incentive to Municipalities (AIM), estimated at \$444,048, resulting from the Village dissolution will not be received.

The proposed plan for Alternatives projects an anticipated annual savings of \$234,275. Additionally, costs formerly associated with General Fund expenses which have shifted to District expenses further reduce the annual impact on the General Fund (from which the tax levy is derived) by \$329,541. This total further reduces the resulting tax rate, but also creates a correlating increase in district taxes.

Property tax rates following the implementation of Alternatives to Dissolution will result in a reduction in the Village Tax rate, as well as creation of a new Fire District Tax.

Upon implementation of the recommended Alternatives to Dissolution, the total tax rate for a Village property owner will change from \$24.76 to \$21.84, a reduction of 13%.

All projected tax rates resulting from the implementation of Alternatives to Dissolution appear in the tables below. For the sake of simplicity, Water and Sewer districts (ie: the New Route 31 Sewer District) that are unaffected by dissolution are not included.

## **ONE-TIME COSTS of IMPLEMENTATION of ALTERNATIVES to DISSOLUTION**

Several one-time costs are associated with the implementation of Alternatives to Dissolution. To ensure fairness in comparing one-time costs of Dissolution to those of implementation of Alternatives, these estimates still include the costs associated with preparation of this plan, such as video-taping and Dissolution Committee meeting minutes, legal notices, and local grant match requirements.

Implementation of Alternatives to Dissolution results in one-time costs. Estimates include renovation costs, unemployment contributions, and legal fees. The total of the one-time costs for Implementation of Alternatives to Dissolution are estimated to be \$204,634.



**Tax Rate Impacts: Dissolution Plan  
Current Village Residents**

Dissolution Plan with AIM			
2012/2013	Proposed Changes	Proposed Tax	
Village Tax	\$19.88	-\$19.88	\$0.00
Town Taxes	\$4.88	\$5.46	\$10.34
Fire District Tax		\$1.89	\$1.89
Lighting District Tax		\$1.05	\$1.05
Debt District Tax		\$2.00	\$2.00
Total Tax Rate	\$24.76	-\$9.48	\$15.28
-38%			
Percent Change			
Total Tax Impact Examples			
Assessment: \$61,900 (Village Average)	\$1,532.64	-0.382875606	\$945.83
Assessment: \$82,300 (Town Average)	\$2,037.75	-0.382875606	\$1,257.54

Dissolution Plan without AIM		
2012/2013	Proposed Changes	Proposed Tax
\$19.88	-\$19.88	\$0.00
\$4.88	\$8.04	\$12.92
	\$1.89	\$1.89
	\$1.05	\$1.05
	\$2.00	\$2.00
\$24.76	-\$6.90	\$17.86
-28%		
\$1,532.64	-0.278675283	\$1,105.53
\$2,037.75	-0.278675283	\$1,469.88

Recommended Alternatives		
2012/2013	Proposed Changes	Proposed Tax
\$19.88	-\$4.59	\$15.29
\$4.88	-\$0.42	\$4.46
	\$1.89	\$1.89
\$24.76	-\$3.12	\$21.64
-13%		
\$1,532.64	-0.126009693	\$1,339.52
\$2,037.75	-0.126009693	\$1,780.97

**Current Town-Outside-of-Village (TOV) Residents**

Dissolution Plan with AIM			
2012/2013	Proposed Changes	Proposed Tax	
Village Tax			
Town Taxes	\$7.24	\$3.10	\$10.34
Fire District Tax	\$1.73	\$0.16	\$1.89
Lighting District Tax			
Debt District Tax		\$0.62	\$0.62
Total Tax Rate	\$8.97	\$3.88	\$12.85
43%			
Percent Change			
Total Tax Impact Examples			
Assessment: \$61,900 (Village Average)	\$555.24	0.432552954	\$795.42
Assessment: \$82,300 (Town Average)	\$738.23	0.432552954	\$1,057.56

Dissolution Plan without AIM		
2012/2013	Proposed Changes	Proposed Tax
\$7.24	\$5.68	\$12.92
\$1.73	\$0.16	\$1.89
	\$0.62	\$0.62
\$8.97	\$6.46	\$15.43
72%		
\$555.24	0.720178372	\$955.12
\$738.23	0.720178372	\$1,269.89

Recommended Alternatives		
2012/2013	Proposed Changes	Proposed Tax
\$7.24	-\$0.41	\$6.83
\$1.73	\$0.16	\$1.89
\$8.97	-\$0.25	\$8.72
-3%		
\$555.24	-0.02787068	\$539.77
\$738.23	-0.02787068	\$717.66

**Current Grist Mill District Residents**

Dissolution Plan with AIM			
2012/2013	Proposed Changes	Proposed Tax	
Village Tax			
Town Taxes	\$7.24	\$3.10	\$10.34
Fire District Tax	\$1.73	\$0.16	\$1.89
Lighting District Tax	\$0.48		\$0.48
Debt District Tax		\$0.62	\$0.62
Total Tax Rate	\$9.45	\$3.88	\$13.33
41%			
Percent Change			
Total Tax Impact Examples			
Assessment: \$61,900 (Village Average)	\$584.96	0.410582011	\$825.13
Assessment: \$82,300 (Town Average)	\$777.74	0.410582011	\$1,097.06

Dissolution Plan without AIM		
2012/2013	Proposed Changes	Proposed Tax
\$7.24	\$5.68	\$12.92
\$1.73	\$0.16	\$1.89
\$0.48		\$0.48
	\$0.62	\$0.62
\$9.45	\$6.46	\$15.91
68%		
\$584.96	0.683597884	\$984.83
\$777.74	0.683597884	\$1,309.39

Recommended Alternatives		
2012/2013	Proposed Changes	Proposed Tax
\$7.24	-\$0.41	\$6.83
\$1.73	\$0.16	\$1.89
\$0.48		\$0.48
\$9.45	-\$0.25	\$9.20
-3%		
\$584.96	-0.026455026	\$569.48
\$777.74	-0.026455026	\$757.16

**Proposed Alloway District Residents**

Dissolution Plan with AIM			
2012/2013	Proposed Changes	Proposed Tax	
Village Tax			
Town Taxes	\$7.24	\$3.10	\$10.34
Fire District Tax	\$1.73	\$0.16	\$1.89
Lighting District Tax		\$1.57	\$1.57
Debt District Tax		\$0.62	\$0.62
Total Tax Rate	\$8.97	\$5.45	\$14.42
61%			
Percent Change			
Total Tax Impact Examples			
Assessment: \$61,900 (Village Average)	\$555.24	0.607580825	\$892.60
Assessment: \$82,300 (Town Average)	\$738.23	0.607580825	\$1,186.77

Dissolution Plan without AIM			
2012/2013	Proposed Changes		Proposed Tax
\$7.24	\$5.68	\$12.92	
\$1.73	\$0.16	\$1.89	
	\$1.57	\$1.57	
	\$0.62	\$0.62	
\$8.97	\$8.03	\$17.00	
90%			
\$555.24	0.895206243	\$1,052.30	
\$738.23	0.895206243	\$1,399.10	

Recommended Alternatives		
2012/2013	Proposed Changes	Proposed Tax
\$7.24	-\$0.41	\$6.83
\$1.73	\$0.16	\$1.89
	\$1.57	\$1.57
\$8.97	\$1.32	\$10.29
15%		
\$555.24	0.147157191	\$636.95
\$738.23	0.147157191	\$846.87

**VILLAGE DISSOLUTION PLAN,  
ANALYSIS AND ALTERNATIVES**

## **ABOUT LYONS**

A small community with a population of approximately 5682, Lyons was originally settled in the mid 18th century. Lyons is comprised of both a Town, established in 1811, and Village within the Town which was established in 1854.

The community is located in Wayne County in central New York, and serves as the County seat. Just a few miles from the New York State Thruway between Rochester and Syracuse, Lyons is a scenic and historic community with several properties listed on the National Register of Historic Places.

Famous for its annual Peppermint Days festivities, the community features a multi-street business district, several local parks, a sports complex located at the high school, a privately maintained community center, and a scenic courtyard park and bandstand forming the entrance to the county court house.

In terms of local government, the town and village operate primarily independent of one another. Each is comprised of an elected board of five representatives who utilize a Clerk and administrative staff to oversee day-to-day operations, mostly involved in the personnel and financial management required to maintain assets and provide services.

The Village and Town each provide a distinct array of services. A listing appears in an appendix of this document. Although some services, such as legal representation, are contractually provided by professionals or outside vendors, the services provided by each entity are typically performed by its staff members.

The Village staff currently consists of 21 full-time positions, supplemented by 19 part-time staff that provide additional hours of coverage. In addition, the Village Board is comprised of 5 part-time, paid members advised by an attorney who is also considered a part-time staff member. Village departments include Police, Fire, Public Works, Treasurer's Office, Waste Water Treatment, Water Treatment, and Court. The Town staff currently consists of 11 full-time employees, whose hours are also supplemented by 4 part-time staff. The Town Board consists of 5 part-time, paid members. The Town attorney is also regarded as part-time staff.

The expenses associated with delivery of services and all government operations are paid for through a combination of taxes, other revenue and Aid and Incentive to Municipalities (AIM) from the State. The tax rate is determined by calculating the total annual expense of municipal operations, less (non-property-tax) revenue received, to establish a tax levy which is divided among properties in prorated amounts determined by property value. For the budget year(s) involved in this document's preparation, the village tax rate is \$19.88 per thousand of assessed value. The town tax rate is \$4.87 (town and highway tax combined). Town residents outside of the village pay an additional \$2.35. District expenses are also paid by some residents of the town. A chart depicting all town and district taxes appears later in this document.

Because a municipal tax rate is calculated by dividing the total levy required by the total valuation of taxable properties, two significant contributing factors to the village tax rate in Lyons are the large number of tax-exempt properties within the village, at 38%, and low assessments. The average assessment value in the Village is \$61,900. The

combination of these factors results in a low total taxable valuation, meaning a higher rate per thousand is required to reach the necessary tax levy.

The Town of Lyons' average assessment is, by contrast, higher at \$82,300. With fewer services to pay for and therefore a lower levy, the town tax rate is considerably less than the village tax rate.

The geographical overlay of the village, which exists entirely within town borders, as well as the shared constituency, create opportunities to share services and reduce operational expenses. Cemeteries located in the Village are maintained by the Town; Code Enforcement and Zoning duties, as well as Vital Statistics services are provided by Town personnel, via contractual agreement.

The shared geography and population also creates a public perception that duplication of services between the two municipal entities is likely. To explore this possibility, leadership of the two municipalities chose to join with the local school district and engage in a shared services study.

Results of that exploration included recognition of several existing collaborative efficiencies, acknowledging 5 formal "shared service" contracts between the participating organizations, as well as 12 informal agreements already in place. The study focused on the existing shared maintenance facility built in 2002 as a "crowning collaborative achievement" and a "model for communities around the State." The study's conclusions suggested exploration of a health care consortium, and referenced additional "redundant, duplicative or overlapping functions" that could be eliminated to achieve efficiency.

The study also described the changing demographics of the Lyons community, citing the Village's declining population alongside a growing Town population, until the year 2000 when both began a slower but steady decline. It drew attention to the additional property taxes paid by Village residents, citing 41% more in total taxes within the Village.

While tax rates are discussed in the shared services study, not discussed are the related causes or contributing factors: average property values and assessments, the amount of property that is tax-exempt, and the services provided by the Village and Town governments, which vary greatly in kinds, levels, and costs. These are the discussions most pertinent to a Dissolution Planning process, and have therefore been included in this document for review and contemplation by the Lyons community.

## **HISTORY**

In August of 2013, the Village Board received petitions from citizens initiating a process outlined in New York State General Municipal Law (GML) Article 17-A, which requires that dissolution of the village be considered by voters via public referendum. The Village sought financial relief for the anticipated expense by requesting Expedited Reorganization Assistance / Dissolution Plan grant funding from the Department of State (DOS). The DOS awarded \$50,000, to be matched with a 10% local contribution. A portion of the funding was earmarked by the DOS for public information about the dissolution process and the implications of the public referendum.

In November, the public referendum asked voters to approve dissolution of the Village of Lyons. The measure passed by a vote of 569–524.

In February of 2013, the Village Board finalized selection of Dissolution Committee members, intended to represent a cross-section of community interests and relevant expertise. The Village Board also selected MRB Group to serve as consultant to the Committee and assist in evaluating options and preparation of the dissolution plan required by GML 17-A.

MRB Group staff devised an expedited action plan, guided the Committee in forming subcommittees to address specific service areas and focuses, established protocols for acquiring service delivery data from Village and Town staff, and assisted sub-committee members in performing their respective tasks.

Sub-committees included: Public Safety (Police, Fire, Ambulance, Animal Control); Public Works; Code & Zoning; Courts; Water & Sewer; Administrative & Finance. Committee participation is listed in an appendix of this document.

The subcommittees conducted interviews and gathered necessary information for approximately 6 weeks, bringing results back to the full committee for discussion. Each subcommittee began with an analysis of existing services, in order to fully understand the levels of service provided, and what labor, equipment, and management is required to maintain the expected levels of service. Each sub-committee utilized that understanding to contemplate potential post-dissolution service delivery as well as improvements to increase efficiency. Finally, each sub-committee formalized its own recommendation to the full committee for both post-dissolution service delivery options, and options to improve efficiency that are alternatives to dissolution.

Sub-committee recommendations were discussed by the full committee and sometimes amended. A formal vote of the Committee determined whether the recommendation would be adopted for inclusion in the Dissolution Plan.

A number of questions related to State regulations and municipal requirements were communicated to the New York State Office of the Comptroller, including unemployment cost responsibility, disposition of reserve funds, closing of Village financial accounts, conducting an audit of the Village books, and compensation costs related to GML Article 207(c) regarding Police and Fire personnel, among many other questions.

Statute required completion of the dissolution plan within 180 days of the Village Board's meeting initiating the planning process. When the statutory deadline passed and the plan was not yet completed, a lawsuit was filed by the individuals who circulated the original petition for dissolution. The matter was heard by Supreme Court Judge John Nesbitt, who extended the deadline for completion, but by Court Order established a definitive delivery date for the plan.

To ensure compliance with the Judge's requirements, the committee met to establish and formalize a set of assumptions which would be used in the absence of missing information not yet provided by the State or other resources. In addition, the Village



quickly conducted Union Impact Negotiations in order to complete the estimated financial impacts of dissolution required in the plan<sup>1</sup>.

The resulting assumptions and recommendations were then formalized and approved by the Committee. They have been incorporated into the following pages of this document, which constitutes a recommended plan to be implemented upon the dissolution of the Village. Also included are recommended alternatives, should the village not dissolve.

At the time of this writing, the dissolution of the Village is presumed to take place on December 31, 2015, the date established by the Committee. General Municipal Law Article 17-A provides an opportunity, following the public hearing process associated with publishing this document, for a voter initiated process to require a second vote which could effectively reverse that decision.

## **THE PLAN PROCESS**

The dissolution planning process is defined by General Municipal Law Article 17-A, which sets forth a series of requirements and related time constraints to complete the planning, public notification and hearing, and finalization of a dissolution plan.

A copy of GML 17-A appears as an addendum to this document. The statute requires that specific content be included in the plan, namely:

- The name of the local government entity to be dissolved;
- The territorial boundaries of the entity;
- The type and/or class of the entity;
- The entity's assets, including but not limited to real and personal property, and the fair value thereof in current money of the United States;
- The entity's liabilities and indebtedness, bonded and otherwise, and the fair value thereof in current money of the United States;
- Terms for the disposition of the entity's assets and the disposition of its liabilities and indebtedness, including the levy and collection of the necessary taxes and assessments therefore;
- Any plan for the transfer or elimination of public employees;
- Any agreements entered into with the town or towns in which the village is situated in order to carry out the dissolution;
- Whether any local laws, ordinances, rules or regulations of the entity shall remain in effect after the effective date of the dissolution or shall remain in effect for a period of time other than as provided by state law

---

<sup>1</sup> Establishing public estimates for the purpose of publishing the Dissolution Plan would have compromised the Village's ability to negotiate in good faith.

- The manner and means by which the residents of the entity will continue to be furnished municipal services following the entity's dissolution;
- A fiscal analysis of the effect of dissolution on the village and the area of the town or towns outside the village;
- A fiscal estimate of the cost of dissolution;
- Any other matters desirable or necessary to carry out the dissolution;
- The effective date of the dissolution.

In addition to these Statutory requirements, the New York State Department of State which provided Emergency Funding under the Local Government Efficiency - Citizen's Reorganization Empowerment Grant, also outlined specific requirements for the plan as part of its contractual agreement to provide funding. A requirement specific to the DOS contract is the inclusion of alternatives to dissolution.

In order to further clarify the information, especially the financial impacts of dissolution, the Village Board added an additional requirement to the plan: Tax payer impact shall be expressed as Total Cost Impact, Cost Impact per Capita, and Estimated Impact on Property Taxes resulting from dissolution of the Village.

## CONCEPTUAL CONSIDERATIONS

While each community's unique circumstances require a customized approach, nearly every discussion about dissolution and shared services is based on some universal assumptions and concepts.

First and foremost, there is one shared experience among residents in New York State that provides incentive for discussion about local government: taxes are too high. This universal truth extends beyond our own borders. One would likely be hard-pressed to find anyone -- anywhere -- who maintains that their taxes *aren't* too high.

In New York State, the confusing and odd nature of governmental units with overlapping territories creates a sense of duplication, and easily generates the perception that redundancy occurs in delivery of services. It seems logical to presume that an economy of scale can be achieved by combining like entities, or like services.

The argument for dissolution appears to be simple: eliminate duplications and lower taxes.

The purpose of a dissolution plan and analysis is to address these assumptions and see if they hold true in the context of the unique circumstances within a community. With proper planning, this evaluative process can also yield additional results, including analysis of operations and suggested improvements in municipal efficiency.

## **WHY LOOK AT SERVICES?**

By beginning with analysis of current services, dissolution planning should lead to contemplation of improvements, alternatives, and a vision for post-dissolution services that are implement-able, a key factor in the feasibility of a dissolution plan.

Careful review of existing services includes discussions about levels of service and taxpayers' expectations. Of most significance is the cost of delivering services, leading to questions about what is valued, and ultimately, what is "worth" the cost.

Recommendations to change service delivery resulting from this kind of analysis form a dissolution plan that makes the most sense. In many cases, the recommendations can be implemented even in the absence of dissolution, making them viable alternatives to dissolution to include in the plan.

Even without financial analysis of the cost savings that can result from improvements in service delivery, the process makes clear that these reductions in expenses are not dependent upon dissolution, but rather are the result of implementing efficiencies in delivery of services.

Such distinctions are irrelevant in the context of the value of the process: if savings can be achieved, the study has already resulted in an accomplishment of significance to taxpayers. The purpose of a dissolution plan, however, is to flesh out the potential savings and/or benefits that can result from elimination of one local government.

## **SAVINGS vs. COST SHIFTING**

An important distinction in the analysis of potential savings is the recognition that a reduction in taxes does not constitute "savings" if it results in a corresponding increase in another cost-of-living-related expense for taxpayers.

For instance, elimination of a service such as brush removal might lower taxes, but then requires that taxpayers engage a private contractor to perform the service at a similar or higher cost. Out of context, the "savings in taxes" is attractive. In the context of overall expenses, one cost has simply "shifted" to another form of expense for residents.

In the case of dissolution, special districts can confuse the issue when cost savings are discussed. Towns often form districts when the cost of a service should be confined to its benefitting users. Decorative lighting, for example, that improves property values in one specific neighborhood should be paid for solely by the property owners within that neighborhood, who directly benefit from the service.

Every service or cost elimination that results in establishment of a new district with a corresponding tax rate of its own should be quantified as cost-shifting rather than a cost savings for taxpayers.

Likewise, reductions in service delivery expenses that result in escalated service delivery costs in other cost centers should be regarded similarly. Shifting personnel costs from a municipal street department, for example, to the water department will result in lower

taxes, but also result in a corresponding increase in cost to deliver water. Even if a rate adjustment isn't made today, the resulting deficit will accumulate and will eventually need to be paid.

If costs are not reduced and services are maintained, then the only way to reduce the burden on taxpayers is to subsidize with other resources. This represents cost-shifting rather than cost-savings. Some may uphold cost-shifting as a benefit to taxpayers, simply because their taxes have been lowered. No doubt, those who receive the newly added burdens would not agree. Shifting costs onto a larger constituency should not be mistaken for achieving efficiency. If no expense has been reduced, nothing has been saved.

## **AIM**

The State of New York has provided an incentive to communities to dissolve one or more local government entities by means of an increase in Aid and Incentive to Municipalities (AIM).

Local governments typically receive AIM funding from the State each year, and use this revenue to reduce the tax burden on residents. An annual appropriation of the New York State Legislature, the amount of AIM received by municipalities has been reduced in recent years. However, for those communities that dissolve a local government, the dissolution incentive provides a formulated increase in AIM which adds a total of 15% of the combined tax levies of the affected local governments to the AIM received by the remaining entity. For the Lyons community, the estimated increase in AIM is \$444,048.00. This represents a significant increase in annual revenue to offset taxes, but would still require appropriation / approval by the Legislature each year. Because of the tentative nature of Legislative appropriations, post-dissolution tax impacts are calculated in the following dissolution plan both with and without the AIM incentive. This provides a clearer understanding of the impact of AIM on taxes.

## **ASSUMPTIONS**

The nature of dissolution planning is arguably speculative. Several factors contribute to a lack of assurance concerning the accuracy of a dissolution plan. The planning process is conducted by individuals who each bring the value of their own perspective, but often do not possess the first-hand knowledge of municipal operations or the feasibility of proposed service delivery recommendations. The amount of time between planning and implementation can be prolonged, and the context, climate, even the very population served by local government can change significantly during that period. There is no permanency in local leadership, either. The individuals who commit to the concept and terms of the plan may no longer be in office when it's time to implement it.

Budget figures used to compare pre- and post-dissolution tax impacts represent a "snapshot" in time. For comparison purposes, the process often utilizes the last approved budget of each affected entity; whether or not its budget figures accurately represent a typical year for operational expenses.

Dissolution planning makes the best of tenable circumstances, data that is captured through an arbitrary snapshot in time, and an expedited process that presses for big decisions with little information. It is also an opportunity for a community to self-reflect and analyze operations at the most basic level. Doing so is invaluable, in spite of the challenges and short time frame.

Recognizing these challenges is critical to a successful approach to dissolution planning. Asking the right kinds of questions of staff does much to help identify extraordinary circumstances that can generate rogue figures and inaccurate estimates.

Even when the best decisions are based on the most accurate data, the dissolution plan still projects an estimated outcome that is based on a series of assumptions.

The assumptions upon which the Lyons Dissolution Plan is based are itemized, as accurately as possible, and listed within an appendix of this document.

## **THE TOWN BOARD'S OBLIGATION**

Since the Citizen's Empowerment Act drew renewed attention to the dissolution process, legal minds have been discussing the issue of whether a village dissolution plan is legally binding upon a Town Board. The general consensus is that it is not.

A dissolution plan, once adopted by a village board, can serve as an advisory document, and even carry some political "clout" should residents believe that a town board will implement its terms. However, there is no legal requirement that the town board adopt or implement any part of a dissolution plan.

For this reason, it is advisable that the town board participate in some way in the planning process. In Lyons, the Mayor appointed the Town Supervisor to the Dissolution Committee. The Supervisor has provided insight as to the town's concerns and preferences however was definitive in stating that he is only one of five town board members and could not commit the town's support.

Generally, even if a town board does obligate itself through formal adoption of a dissolution plan, legal precedent says this commitment is not binding upon subsequent boards. Once the composition of the town board changes, it can revisit a commitment and rescind support at any time. Of note concerning the Lyons dissolution, a change in composition of the Town Board is possible even prior to the dissolution date. Three of five town board seats could potentially be filled with different representatives on January 1, 2014.



## **RECOMMENDATIONS OF THE COMMITTEE**

## **DISSOLUTION PLAN OVERVIEW**

Following the procedures described in the process overview above, the Dissolution Committee formalized recommendations for services which would be delivered to residents by a single governmental unit, the Town, following dissolution of the Village.

### **Costs and Districts**

The Dissolution Plan contemplates the services, service delivery, and costs associated with delivery of services, as well as the one-time costs associated with the dissolution process itself. It then contemplates who is responsible for which costs, attributing costs in a manner the Committee deemed to be fair.

The Dissolution Plan recommends creation by the Town of new special districts for the purposes of confining costs where fair and appropriate. Districts to be created include a new "Part-Town District," comprised of properties currently located in the Town outside of the Village; a new "Village Debt District" to include properties currently located in the Village; and a new "Alloway Lighting District" to include properties in that hamlet which benefit from the lighting located there. These special districts allow the Town to assign costs to those where additional benefits are received - or where financial responsibility exists.

Several other districts currently exist and are utilized in the Town budget process for this purpose, including the Grist Mill Lighting District, the Westphal Water District, Grist Mill Water District, Old Lyons Road Water District, and the New Rt. 31 Sewer District. These districts would continue to exist, and are, for the most part, unaffected by the dissolution process.

In addition, the Dissolution Plan calls for creation of the "Lyons Fire District" to include all town properties, which will serve as a new taxing jurisdiction and separate unit of government, with its own governing body.

Properties located in the Town of Lyons can be included within one or more of these districts. Inclusion in a district typically results in an additional line item which appears on the annual tax bill. For this reason, in discussing the financial implications of dissolution of the Village of Lyons, it becomes necessary to also estimate and calculate the impacts upon each district.

### **Post Dissolution Services**

The recommendations that form the Dissolution Plan are organized by categories which represent major service delivery. For the most part, they correspond with Village and Town departments, with the exception of Finance and Administration, a service delivery focus created for the purposes of this analysis.

The recommendations reference existing service levels\* and only discuss proposed changes to services, along with the anticipated results of the changes. This provides enough data to enable formulation of anticipated results in terms of service delivery costs and impacts to taxpayers, the purpose of the dissolution plan and analysis.

## **PUBLIC SAFETY**

### **Police Department**

The Village of Lyons currently maintains the Lyons Police Department. This department provides police services to residents and properties within the Village limits, an area including approximately 20.2 road miles.

Services include police patrols and law enforcement including traffic control and enforcement of local parking regulations which restrict parking in the business district. Additional services include police investigations and what often is referred to as "community policing": support for local public events; a downtown foot patrol and night-watch; crossing guard services, educational services and drug sweeps for local schools; and a physical presence in the downtown business district. The Police Department also supports the efforts of the Code and Zoning Officer and, when necessary, provides security for the Village Court.

Current staffing for provision of these services includes one Chief, two Sergeants, five full-time police officers, two civilian clerks, and five part-time officers. The department staff also includes one additional officer who is currently classified as disabled, receiving compensation under Section 207-c of General Municipal Law.

Of note in consideration of police services is the influence of the presence of multiple County buildings and services located within the Village of Lyons, which serves as the County seat. County Departments such as Social Services and Public Safety (County Court) are located within the downtown area, generating significant pedestrian and vehicular traffic by many non-residents.

The 2012 Annual Report of the Lyons Police Department cites a total of 5,711 calls for service that year. It provides summary totals that categorize police responses in the Village, and cites a total of \$22,905 in collected fines for parking violations. A copy of the full report appears in Appendix F of this document.

The proposed dissolution plan includes changes to service levels and staffing.

A town-wide police department will serve the Town of Lyons under the direction of the Town Board. The primary functions and services of the existing department would be retained although specific positions have been identified for elimination: one full-time Sergeant, one Patrolman, and one Parking Enforcement Clerk. Duties singularly assigned to these individuals, specifically parking enforcement and crossing guard duties, could be eliminated or significantly reduced as a result. In addition, the committee recommended a reduction in coverage for certain shifts, modeled after the Town of Macedon's staffing plan which provides no coverage from 4 am to 8 am, Sunday through Tuesday. Approximately 60 hours of part-time help will be utilized on a weekly basis.

It is the expectation of the Committee that the remaining positions be filled by existing police department staff, which would be offered positions by the Town.

Although the existing Police Union Contract would no longer be applicable as the Union would cease to exist along with the Village's department, current wages and benefits

were utilized for the purposes of estimating service delivery costs and calculating the impacts of the proposed changes. For the proposed part-time staff, a wage of \$14 per hour was established by the Committee for the purposes of calculating projected costs. The salary for the Chief's position was also adjusted by the Committee to reflect a more accurate estimate. This is due to the unique circumstance involved in the Village's current engagement of a retired civil servant subject to wage limitations, resulting in an unusually low current budget figure for this responsibility

Anticipated impacts on cost of service delivery include elimination of salary and benefits for the 3 positions eliminated and the recommended reduction in shift coverage. The committee also recommended that the cost associated with current disability compensation remain the responsibility of former village residents, who will solely pay for this expense in the form of a special district tax (the "Village Debt District"). The estimated net annual savings associated with these proposed changes in service and staffing totals \$95,911.00, plus the additional benefit cost reductions which appear in the Section entitled "Undistributed Employee Benefits".

## **Fire Department**

The Village of Lyons currently maintains the Lyons Fire Department, which is responsible for providing fire protection and emergency medical rescue services to residents and properties within the village. In addition, the department also provides the same services within the geographical boundaries of the Town of Lyons by contractual agreement. The department also responds to neighboring communities by virtue of informal mutual aid (assistance) agreements.

The Fire Department is structured as a paramilitary organization, with Line Officers and a Fire Chief who oversees approximately 60 volunteers, and report to the Village Board. Paid drivers provide full-time, 24-hour coverage of the fire hall and maintenance of the equipment. Positions include 2 full-time and 8 part-time Drivers, each of whom are trained and certified Emergency Medical Technicians.

Of note when considering operations and costs related to fire protection is the presence of numerous County facilities within the Village and the Town's fire protection district. These properties are exempt from property taxes, however still receive the benefits of fire protection.

The proposed dissolution plan includes no changes to current service levels and staffing associated with the Fire Department. It does, however, recommend establishment of a Town-wide Fire District, because New York State law does not allow towns to provide their residents with fire protection as a municipal function. The newly created Fire District would exist as a unit of government recognized by the State of New York and serve as its own taxing jurisdiction.

Operations and expenditures of the Fire District will be subject to the approval of a Board of Fire Commissioners. Those commissioners, initially appointed by the town board, would be subject to the electoral process. In addition, the budget would be subject to voter approval each year, similar to a school district budget.

All Village assets that support delivery of fire protection services would be transferred to the district. All debt owed by the Village to support operations of the Fire Department would be transferred to the District. The Village's current Fire Department Reserve Account, containing approximately \$90,000, would be utilized to reduce the remaining debt prior to dissolution.

The financial impact of these recommendations represents a net-zero change in cost to Village residents. The combined annual expenditures of the Village and Town to support fire protection currently total \$325,011. This expense would be eliminated from the general fund tax levy and instead appear on tax bills as a separate rate and total entitled "Fire District Tax" ("fdt"). Because no change in Fire Department service levels or personnel are involved, there are no anticipated changes in the cost to Village taxpayers.

Citing the desire to "transition fire protection smoothly" and to maintain the current ISO ratings for properties in the Town of Lyons, the Committee's recommendation specifies the transfer of assets and liabilities to the fire district at the time of dissolution. This would require legal establishment of the district prior to the date of dissolution. The Town has already consulted with its legal counsel and established a cost of \$750 to file necessary documentation with the State of New York and follow Statutory procedure to create the district. This cost will be added to the one-time costs associated with dissolution.

### **Ambulance Service**

The Town of Lyons currently maintains the Town Ambulance Service, which is responsible for providing emergency medical services to the Lyons community. Fees are collected for service, so there is annual revenue associated with service delivery, which is calculated in formulation of the Town's General Fund budget

Because the Committee recommends no change in service or structure associated with service delivery, there are no financial impacts to examine in the context of dissolution of the Village. It is the determination of the Committee, therefore, to omit further analysis of this Public Health function and its operations from this study. It is included as a General Fund expense, along with its associated revenue, with no fiscal impacts resulting from dissolution of the Village.

### **Animal Control**

The Town of Lyons currently provides animal control services pursuant to the requirements of Article 7 of New York State Agricultural and Markets Law. Usually in response to a call for assistance by the police department, the duties of the Animal Control Officer are specific and limited, and are fully borne by all taxpayers in the Town of Lyons. Therefore, the committee anticipates that dissolution would have no impact on this function. It is the determination of the Committee to omit further analysis of this Public Safety function from this study. It is included as a General Fund expense with no fiscal impacts resulting from dissolution of the Village.



## **CODE ENFORCEMENT / ZONING**

The Village of Lyons is currently responsible for enforcement of the zoning regulations and codes regarding property maintenance. Similarly, the Town is also responsible for enforcement of codes and zoning regulations for residents and properties located outside of the Village. While the geographical coverage and responsibility for provision of these services is not duplicated, the redundant requirement for trained and experienced personnel created an opportunity for the Town and Village to collaborate and share personnel to provide these services to the greater community.

In the interest of achieving this collaboration, a joint, full-time position was created in 2011. The Town of Lyons would employ a Code Enforcement/Zoning Officer to serve both the Town and Village, receiving annual compensation from the Village via contractual fees for a fixed amount.

Of note: Due to extenuating circumstances, then a unique opportunity to engage existing staff at a much lower expense, the full-time Code Enforcement / Zoning Officer position was never successfully filled. For the purposes of estimating the impacts of dissolution, the Committee established wage and benefit values to be utilized in formulations based on the original intent in creating the joint, full time position.

The duties of the Code Enforcement/Zoning Officer are extensive and are considered critical services by the Committee. The position fulfills State mandated functions, including inspections and issuance of permits which generates revenue for the host municipality. During construction projects, the Code Enforcement Officer must make multiple site visits to ensure compliance with regulations.

Local property maintenance issues are of prime importance, and due to the more congested, high density population area within the Village boundaries, can require more focus within this area. Responsiveness to citizen inquiries and complaints is a requirement of this position, which may involve issuing appearance tickets or applying for arrest warrants and engaging the police department for assistance. The position is regarded as a Competitive Civil Service position, requiring successful passage of a related exam.

Additional staffing required for provision of these services currently includes one part-time clerical support position to facilitate scheduling, assist with documentation, and provide greater access to the public.

The proposed dissolution plan includes changes to service levels and staffing for Codes and Zoning.

It is the recommendation of the committee that the position of Code Enforcement / Zoning Officer be reduced in hours to a part-time position, supported by the Town's General Fund Town-wide budget evenly divided between two cost centers: Code Enforcement and Zoning. The Committee recommends that additionally, the clerical support staffing be reduced from a part-time, .5 FTE position to utilizing existing clerical support when necessary. This effectively eliminates the clerical position.

The former contractual allotment associated with performance of the duties of Codes and Zoning was replaced with a mileage reimbursement.

The financial impact of these recommendations involved reduction in the costs for the Code Enforcement / Zoning Officer position, elimination of the clerical support position, and establishment of a reimbursement process to replace a contractual expense. These changes result in an estimated net financial impact of \$17,022 annual savings.

## **COURT**

The Village of Lyons is served by a Village Court which provides judicial services regarding matters that occur within its jurisdiction. Currently, two part-time Village Justices, one elected and one Acting Judge, share one part-time Court Clerk. Matters are heard in the Village Courtroom, located above Village Hall, during evening hours or spontaneously when arraignments are required. In 2012, Village Court heard approximate 2000 cases.

The Town of Lyons is served by a Town Court, providing judicial services and hearing cases for matters that occur within the Town boundaries. Two Town Justices share one part-time Court Clerk, who assists with cases that are heard in the Courtroom located at Town Hall. In 2012, Town Court heard approximately 700 cases.

Judicial services support local law enforcement efforts both philosophically and fiscally, serving as the means by which law enforcement fines return to their respective sources, less court fees which must be turned over to the State.

For the purposes of this review, evaluation of the cost of providing judicial services was confined to expenses related to personnel requirements. Types and frequencies of cases, along with their associated revenue, were not analyzed. Neither were costs associated with the physical requirements of provision of judicial services analyzed. In both the Village and the Town, justice services have traditionally been co-located with other administrative functions, in existing municipal buildings that would be maintained regardless of whether Courtrooms were utilized. For the purposes of this report, isolating impacts of dissolution and alternatives to dissolution involved a review of budgeted expenses and revenue, however, location of the functions became central to the discussion, and exploration of potential savings.

The proposed dissolution plan includes changes to service levels and staffing for Courts, as well as change in the location where services are provided.

Following dissolution, one Town of Lyons Court would serve all judicial functions and Justice services for the community. The Committee recommends increasing the salaries of the 2 Town Court Justices, bringing their compensation closer to competitive salaries, in recognition of the additional caseloads each would be responsible to hear.

The Committee recommends that one full-time Court Clerk support the Justices, increasing the work hours from 35 to 40 per week, again, in recognition of the increased workload.

Security for the Courtroom and its personnel was a concern of the Committee, leading to the determination that the Court and Police Department should be co-located, ensuring police presence without the additional cost of designated security personnel. The Town Court would, therefore, be moved to the current location of Village Hall. Due to poor

access that currently challenges use of that second floor facility, the Committee decided to plan for construction costs associated with basic changes to the existing first-floor space. Cost estimates were gathered for minimal improvements, with the long-term plan to seek grant funding to underwrite more significant renovations in the future.

An adjustment was made in the budgeted amount for contractual services for the Town, increased to reflect the combined caseload. Finally, it was estimated that the revenues generated by the Town Court would generally reflect the combined revenues of the former separate entities.

The financial impact of these recommendations involves reduction in the costs for personnel, since 2 Village Justice positions would be eliminated, as would one part-time Court Clerk. The reductions are partially offset, however, by the increase in salaries for the Town Justices, and the increase in salary associated with increasing the Court Clerk position to 40 hours.

These changes result in an estimated net financial impact of \$18,542 annual savings plus the additional benefit cost reductions which appear in the Section entitled "Undistributed Employee Benefits".

Costs associated with the renovation of the former Village Hall and relocation of the Town Court to that space are one-time costs associated with dissolution, not annual budgetary impacts associated with delivery of municipal services. Such one-time dissolution-related expenses are discussed in the following section of this document entitled "Dissolution Costs." They are estimated to be \$152,000.

## **WATER & SEWER**

The services referred to as water and sewer reference the municipal water supply and distribution system, as well as the sewer collection and treatment system. These critical community services are currently provided by the Village.

Village personnel manage and maintain the assets associated with each service, which is operated using its own discreet financial fund and fund accounting, in accordance with the laws of the State. All expenses and revenues related to these services must be segregated from the Village's General Fund, because the operations of each respective service is financed by the collection of fees for service rather than taxes. Changes in the operations and related costs do not affect municipal taxes, and taxes collected by the Village cannot be used to fund expenses associated with delivery of water and sewer services. Water and sewer fees are typically determined by operational costs and established by local law. Fees are charged via periodic billing which reflects customer usage and the cost per unit of usage.

In the Village of Lyons, several staff that support the delivery of water and sewer services are cross-utilized, meaning they also support other municipal functions. Village administrative staff tracks the time and allocates costs in the appropriate Fund. This represents an efficient use of employee time and talent, avoiding idle time associated with discreet job titles and functions. It also allows the Village to operate effectively with a small staff.

State regulations require minimum staffing and certifications for operation of both water and sewer plants. Laboratory testing and health and safety concerns require knowledgeable staff with proper credentials. System maintainers require fewer credentials but an equally valuable level of experience to perform efficiently.

Currently, 1 full-time employee serves as working foreman, providing oversight for the operations of both water and sewer, and in addition, supervising the Village Street Department. Fiscal responsibility is equally shared between the Water Fund, the Sewer Fund, and the General Fund.

Two dedicated operators maintain the sewer plant. System maintenance for both water and sewer is provided by staff that is cross utilized for other public works functions. For estimating purposes, the Committee calculated 2 FTE positions for Water MEO (maintainers), as a fair reflection of staff utilization, based on the history analyzed and discussions with department staff.

After review of the current staffing and operations of water and sewer service delivery, the Committee recommends no changes to these areas in the proposed dissolution plan. However, the Committee is recommending that the current supervisory staff shared with the DPW be dedicated exclusively to sewer and water, shifting the expense related to that position entirely to those funds. They further recommended that the salary for this position be made commensurate with the Town's position of Highway Forman, resulting in a reduction in the salary associated with this position. Furthermore, the salaries of the MEOs were raised to reflect like positions in the Town.

Finally, the Dissolution Committee recommended changes in the financial distribution of costs of administrative duties, shifting some of the costs for salary and benefits for the Town Clerk and staff to these funds. More details concerning the Committee's staffing recommendations appear in the Section entitled Administration & Finance which follows.

The Dissolution Committee's recommendations for Water & Sewer services result in an estimated financial impact to former Village residents, as well as all other Town residents who receive water and sewer services. The reduction in cost for benefits for staff resulting from the change in their employment status, combined with the sharing of administrative costs, results in a net reduction in water fund expenses of \$57,834. The related reduction in sewer expenses amounts to \$41,240.

The remaining Town residents who do not receive water or sewer services will enjoy a fiscal impact of the Committee's decision to shift the expense of the supervisor's salary to Water and Sewer Funds: the Town tax will not include the .33 FTE (one-third) salary expense of the Water/Sewer Working Foreman position. The net impact is estimated to be an annual reduction of \$18,000 representing a shift from General Fund expenses to both the Water Fund and Sewer Fund.

## **ADMINISTRATION & FINANCE**

Administrative and financial services provided by the Village of Lyons Clerk Treasurer's Office, Town Clerk's Office, and Assessor's Office are all critical and cannot be eliminated. The services are received by all current Town and Village residents who require specialized licensing, assessment information, billing of ambulance use, water

and sewer billings, tax collection, maintenance of financial records for all funds and investments, and accounting and financial reporting according to the Office of the State Comptroller's rules and regulations. All other departmental purchasing, including tracking of invoices and service costing, as well as invoicing and collecting receivables are performed by the administrative staff. All Federal, State, and local reporting requirements are processed through the Administrative offices. Some of these reports include the Annual Update Document; payroll-related reports such as income tax, retirement, Social Security, hospitalization deductions; Vital Statistics; and other monthly and annual reporting.

Budgetary analysis and status reports are prepared monthly to keep the Town and Village Boards informed as to the financial condition of funds. It is the duty of the Administrative staff to ensure that procurement policies are adhered to, and purchase orders and vouchers are properly processed.

One Town Assessment Office reviews individual property assessments, makes changes in assessments, and reviews exemption requests such as Senior, Veteran, Agricultural, Star, and Tax-Exempt Status. The Assessor must also review complaints concerning assessments and administer a grievance process.

Currently administrative staff includes several positions:

- Town Clerk's Office: 3 (FTE) positions
- Village Clerk's Office: 2.5 (FTE) positions
- Assessment Office: 1.5 (FTE) positions
- Historian and Health Officer: appointed positions receiving a small stipend

The Town and Village Boards have legislative and fiduciary responsibilities, each consisting of five, part-time members who are compensated via General Fund expenses.

Because the duties of the 2.5 FTE positions of the Village involve maintaining Water and Sewer funds, which represents a significant portion of the workload, the salaries of these positions are supported by those funds in a nearly equal distribution. A budgetary amount which approximates one third is attributed to each fund.

The proposed dissolution plan includes changes to staffing, changes to the fund distribution, and a change in the location where services are provided. Service levels will remain unchanged.

The Dissolution Committee reviewed allocations of staff time to the various duties for which staff is responsible. In preparing recommendations for post-dissolution services, the Committee utilized the results of this analysis, and identified opportunities to share staff that are a direct result of the co-location of administrative departments.

The Committee determined that administrative staff will be co-located in the Town Hall.

The Dissolution Plan recommends a total of six FTE staff members who would hold the positions of Town Clerk, Bookkeeper (2 positions), Ambulance Clerk, Assessor, and Supervisor's Confidential Secretary.

The positions of Historian and Health Officer remain unchanged.

The Dissolution will result in elimination of the Village Board. The composition, structure, responsibility, and compensation of the Town board will remain unchanged, with the added responsibility of fiduciary and operational oversight of all governmental services and related operations formerly provided by the Village.

In consideration of the allocations of responsibility, the Committee determined that all administrative duties, with the exceptions of the Town Board, Assessor and Ambulance Clerk, should be a shared expense of the General Fund, Water Fund, and Sewer Fund, to reflect the responsibility and focus required of those positions. The Committee established, for personnel cost estimates, a distribution of financial responsibility across the funds as follows: 60% - General Fund; 20% - Water Fund; and 20% - Sewer Fund.

Several financial issues were reviewed in detail by the Administration & Finance Subcommittee, in order to establish the anticipated financial impacts of dissolution. Recommendations included determining continuing annual costs for administrative functions such as fees for public notices and legal counsel; distributions of annual operating costs for special items, such as public lighting, or existing debt; and one-time costs associated with the implementation of the Dissolution Plan.

One-time dissolution costs are discussed in more detail in a subsequent chapter of this document. The remaining recommendations, for matters concerning Administration & Finance, that were approved by the Dissolution Committee include:

- General administrative costs associated with Village and Town Operations (i.e.: attorney fees, public notices, etc.) will be combined for post-dissolution budget estimates.
- NYMIR Insurance - combining policies will result in an estimated \$17,000 savings.
- Lighting fees would be confined to benefitting users, requiring the Town to establish two additional lighting districts, "Former Village" and "Alloway."
- Current Village debt service will continue to be paid by former Village residents via a Town-created special district, called the "Village Debt District," and will also include the costs associated with Village retiree benefits, and the costs of the current compensation (207-c) claim.
- The Town will also create a special district which includes all properties currently located outside of the Village. The "Part Town District" will be responsible for costs associated with Town retiree benefits.

In addition to these recommendations, the Dissolution Committee also recommended that all personnel costs calculated for service delivery and financial impacts of dissolution be based upon the assumption that the Town will adhere to the policies defined in its ***Town of Lyons Employee Handbook***, treat former Village employees as "new" employees, and cap hospital/medical benefit contributions at \$5000 per employee.

The financial impacts of the recommendations include a reduction in costs associated with the change in total FTE positions, elimination of the Village Board, elimination of the

employee benefits resulting from staff reductions, the reduction in employee benefit costs, and the redistribution of all administrative personnel costs across funds. .

Some of the resulting financial impacts were already calculated into the estimated financial impacts on Water and Sewer, specifically the results of the redistribution of staffing across funds. The impact on General Fund expenses as a result of the recommended reductions is estimated to be \$38,278 plus the additional benefit cost reductions which appear in the Section entitled "Undistributed Employee Benefits".

## **PUBLIC WORKS**

One of the most visible and significant services provided by local government, public works generally refers to the maintenance of municipal assets, such as municipal buildings and properties, and municipal infrastructure, such as water and sewer transmission systems or stormwater drainage systems, as well as streets and roads in a community.

Many sub-component services are included within these responsibilities, such as snow removal, street and curb repair, storm drainage repairs, water main leaks, etc. A more comprehensive list of the services provided by the public works crews in the Lyons community appears in Appendix C of this document. While many services involve infrastructure maintenance which is reactive in nature, for example, responding to a fallen tree after a storm event, many responsibilities of public works crews can be predicted with reasonable accuracy based on a long municipal history and the experience of seasoned staff. Furthermore, preventative maintenance efforts should represent the bulk of public works duties, reducing the number of catastrophic occurrences which dictate escalated staffing needs, and overtime costs.

The sub-committee responsible for analyzing the operations of the Village Street Department and Town Highway Department conducted interviews, studied expenditures, and analyzed services. They specifically scrutinized the equipment and personnel requirements to fulfill services at the levels currently expected by Village and Town residents. They noted the similarity in services and service levels between the Village and Town departments.

Current staffing dedicated to public works, excluding wholly Water- and Sewer-dedicated personnel, includes:

- Town Highway Superintendent (elected position) - one (FTE) position
- Highway Foreman - one (FTE) position
- (Town) Motor Equipment Operator (MEO) - four (FTE) positions
- (Village) General Working Forman - one-third (FTE) position (shared with Water & Sewer)
- (Village) Motor Equipment Operator (MEO) - three (FTE) positions \*While 5 FTE personnel appear on staff rosters, it was the determination of the Dissolution Committee that allocations to appropriate funds based on focus and time worked

justified for the purposes of estimating costs considering 2 FTE positions wholly dedicated to Water & Sewer.

- (Village) Laborer - one (FTE) position
- (Village) Summer Laborer - two 10-week positions

All options for improving services, for amending service levels, as well as improving the utilization of assets to support services were considered in the recommendation which was approved by the Dissolution Committee.

It was the determination of the Dissolution Committee that services and service levels should be unchanged by the dissolution of the Village. They recommended no change in the number of FTE positions or in utilization of Summer Laborers, and specified that all equipment currently in use of both Town and Village departments continue to be utilized. While they recommend that equipment usage be tracked to identify opportunities for elimination of redundancy, they believe that such assessment can be more fairly made by supervisory staff once post-dissolution experience can assist in that determination.

The Dissolution Committee decided that the annual appropriation for CHIPS funding to be included in post-dissolution budget estimates would reflect only one year of CHIPS revenue allocated by the State. Because this decision affects estimates for both revenues and expenditures, there is no net impact on taxpayers.

The financial implications of the Dissolution Committee's recommendation involve several factors.

The Dissolution Committee determined, for the purposes of estimating financial impacts, that where like positions exist, the Town salaries will be utilized in budget calculations. In the case of DPW workers, this resulted in an increase in the salaries for three MEOs.

Personnel costs were reduced as a result of the Dissolution Committee's desire to shift costs associated with the Working Foreman's position wholly to Water & Sewer. When combined with other minor shifts in the distribution of personnel costs according to the committee's recommendations, the total reduction in public works related expenses is estimated to be \$62,595. A further reduction is achieved due to the Dissolution Committee's decision to calculate the cost of hospital/medical benefits based on the assumption that Town contributions would be capped at \$5000 for new employees, in accordance with the Town Handbook. This cost reduction is reflected in the subsequent section entitled "Undistributed Employee Benefits."

## **UNDISTRIBUTED EMPLOYEE BENEFITS**

Non-wage personnel costs associated with employees comprise a significant portion of the operational expenses and budget of any municipality. These costs include New York State Employee Retirement contributions, New York State Fire and Police Retirement contributions, Social Security contributions, Workers' Compensation contributions, Unemployment Insurance benefits, and hospital and medical insurance costs.



Even though these costs are directly related to the employment of personnel, because municipal budgets segregate benefit costs, they are totaled separately from cost centers which reflect services provided to taxpayers.

The financial impacts of staffing and service level changes, as well as shifts in personnel costs to District expenses recommended by the Dissolution Committee affect benefit costs significantly. Most affected are the costs associated with health benefits, based on the decision to reduce the estimated contribution toward these costs for Village employees moving to Town employment. This savings is based on the assumption that the Town will adhere to policies within its published Town Employee Handbook, which caps the Town's contribution toward the cost of hospital/medical benefits for all new employees at \$5000. In some cases this represented a reduction in benefit costs of up to \$13,000 per employee.

For the purposes of calculating the impacts of dissolution, actual figures were utilized where possible. However, in the case of calculating impacts of non-specific staff changes, average costs were utilized.

Financial impacts per benefit area include:

- New York State Employee Retirement contributions - reduction of \$20,037
- Fire and Police Retirement - savings of \$30,910; shift to Fire District of \$30,910
- Social Security contributions - savings of \$26,442; shift to Fire District of \$11,543
- Hospital / medical insurance - savings of \$176,154; shift to various districts \$217,371

Total savings related to benefit costs add up to \$253,543. Total shifts to various districts related to benefit costs add up to \$259,824.

## **DISPOSITION OF ASSETS**

The assets of a municipality consist of much more than its cash reserves. They include real property owned by the municipality, as well as buildings, equipment, and physical property amassed over the many years of the municipality's existence. Assets also include "Reserve Accounts" which are established by board action and legislatively earmarked for a specific purpose.

Each asset was presumably acquired or developed to support municipal operations, and paid for by taxpayers of that municipality.

According to New York State Law, in the absence of alternative arrangements, the assets of a dissolved municipality are automatically transferred to the remaining governmental unit.

It was the determination of the Dissolution Committee, with the assistance of the Mayor and Town Supervisor that assets of the Village in its possession at the time of dissolution would, in fact, be turned over in their entirety to the Town. This decision was based on the assumption and belief that the services related to possession of the assets will continue.

There being no question or concern about just compensation for the value of assets, the Committee further determined that there would be no justification for the expense of professional assessments or appraisals to determine the individual values of assets to be transferred. In accordance with these determinations, the insured value of the items in possession of the Village will be utilized when necessary for the purposes of completing the dissolution plan.

Lists of insured assets, and supplemental lists of assets and values provided by the DPW, appear in Appendix E of this document.

The only exception to the Committee's determination to transfer all assets to the Town upon dissolution is the total of all real property, equipment, furniture, and motor vehicles associated with fire protection services.

These assets would instead transfer to the newly formed town-wide fire district, along with any outstanding Village debt directly associated with fire protection. The Committee determined that no other compensation would be received from the fire district in exchange for the assets, and, again, based their decision on the presumption that the assets will continue to be used to provide fire protection services to the Lyons community.

## **MUNICIPAL RECORDS**

In addition to being responsible for the assets, the Village is also responsible for the records, including meeting minutes, financial and legal documents, records of public works projects, maps and "as-built" schematics, and other records that must be kept and maintained in a manner that is accessible to the public, in accordance with New York State Law. While rules regarding records retention provide that some records may be disposed of after a minimum number of years, certain vital documents, such as Board meeting minutes, must be maintained in perpetuity. They can date back to the creation

of a municipality, be extremely substantial in volume, and be fragile in condition. They are frequently stored in vaults or environmentally secure locations.

It is the recommendation of the Dissolution Committee that all records maintained by the Village of Lyons be transferred to the Town and become part of the Town's records.

No costs have been attributed to this transfer, based on the assumption that the Town will utilize former Village facilities and records may continue to be stored in their present location, until the Town deems it appropriate to relocate them.

## **OBLIGATIONS OF VILLAGE RESIDENTS**

### **Village Debt**

In the previous discussion concerning assets of the Village, it becomes clear that taxpayers have invested over the duration of the Village's existence, accumulating an array of assets that are of varied values. Similarly, village residents have also authorized, either directly through the referendum process, or indirectly through the electoral process, an accumulation of debt associated with acquisition, maintenance and repair or rehabilitation of those assets.

Municipalities typically finance large purchases or projects, extending the payments over several budgets in an attempt to equalize the burden and prorate its impacts. There are several forms of municipal financing, including Municipal Bonds, Bond Anticipation Notes, and short term financing options usually arranged with a financial institution, much like residents who finance major purchases. Municipalities, however, sometimes engage in financing options that include non-callable bonds, loans with pre-determined interest and principal payments that cannot be paid early. In researching the outstanding debt and types of loans that comprise the annual debt service in the Village of Lyons, the Dissolution Committee determined that no non-callable obligations currently exist.

Currently, the Village debt consists of outstanding balances owed for projects and equipment purchases including:

- 1996 Fire Truck Purchase, originally \$110,021 - remainder owed \$32,780
- 2002 Fire Truck Purchase, originally \$150,000 - remainder \$91,547
- Erie Canal Corridor Project, originally \$107,000 - remainder \$58,000
- 2009 SIB Paving Project, originally \$86,000 - remainder \$51,600
- Equipment Purchases, originally \$264,765
- 1995 Water Project: Rt. 31, originally \$316,000 - remainder \$240,500
- 1995 Cole Road Sanitary Sewer, originally \$85,230 - remainder \$15,821
- 2002 Wastewater Renovation, originally \$1,800,000 - remainder \$790,000
- Water Meters Installation, originally \$432,700

The outstanding balances are paid annually in pre-determined amounts referred to as the Village's debt service. The Village's current General Fund debt service (not including water or sewer-related debt) represents 2.8% of its annual budgeted expenditures.

The Dissolution Committee determined that, in order to achieve a level of simplicity in the planning process, all Village General Fund debt will be continue to be paid by Village taxpayers via a special tax district to be established by the Town for confining financial impacts related to former Village operations. The special district will be defined geographically by the former Village boundaries and referred to as the "Village Debt District."

All obligations of the Village associated with the General Fund will become continued obligations of the Village Debt District, with the exception of the outstanding liabilities associated with operation of the Village Fire Department, as described in the previous chapter which outlined transfer of assets to the newly formed Fire District. It is the determination of the Dissolution Committee that, along with the assets to be transferred to the newly formed Fire District, the outstanding liabilities associated with fire protection also be transferred to the district.

In addition, the Committee recommended that the Village, prior to transferring assets and liabilities to the Fire District, utilize any available reserve funds to reduce the outstanding debt before transferring those remaining assets.

Lastly, any Village obligations associated with delivery of water or sewer services would remain associated with those discreet Funds, which are supported by users of those services. The Town would assume ownership and responsibility for maintaining those funds, including the continued debt service payments related to their obligations.

## **Employee Benefits**

In addition to planning for services in the Lyons community, identifying and planning for the anticipated obligations that will affect taxes is the primary goal of the Dissolution Plan.

The expectation that Village obligations cease to exist along with the Village is oversimplified. Once dissolved, the Village is no longer a legally recognized entity; however, its former residents will continue to bear its ongoing legal and financial obligations via the established "Village Debt District" to be created by the Town.

This means that, should an unanticipated legal or financial claim arise after the Village has dissolved, the former Village residents could still be forced to assume responsibility for the associated financial impact.

For this reason, consideration of outstanding liabilities became a central discussion in the Committee's efforts to anticipate financial impacts. Outstanding liabilities can, in fact, end up having a significant financial impact on post-dissolution costs and tax rates.

This has been a driving force in the careful consideration of other Village liabilities that exist: those associated with employees and their earned compensation.

A significant financial obligation of the Village is compensation of employees for earned benefits. To address this outstanding liability, and to promote more accurate estimates of its financial impacts for the Dissolution Committee's fiscal planning, the Mayor initiated Impact negotiations with each of the Village's two employee unions.

The Impact Negotiations established two binding documents between the Village and its employee unions, each of which identified and quantified the Village's obligations to its Union employees that will exist at the time of dissolution. Of most significance is the lump-sum compensation each (currently active) Union employee will receive from the Village to compensate for their dissolution-related termination and subsequent loss of their earned "bank" of accumulated sick leave and vacation.

That compensation is significant, representing not only the typical deferment of usage of sick leave and vacation, but also the years of accumulated leave of employees who have worked for the Village for most of their adult lives.

The financial cost to clear the Village obligations to Union employees is \$604,571.00.

Another Village obligation associated with employees is anticipated Unemployment benefits. Since several positions have been targeted for elimination in the Dissolution Plan, there are employees who will be terminated upon dissolution of the Village and who will likely be entitled to receive Unemployment Insurance Benefits under New York State Labor Law. The State requires Unemployment benefits to be paid by the former employer, in this case, both the Town and the Village. For the purposes of more accurate financial forecasting, the Dissolution Committee established that any Unemployment Benefit costs associated with termination of Village employees would be borne by former Village residents by means of the "Village Debt District."

The total financial impact anticipated is approximately \$42,120. While this amount is based on a calculation of 26 weeks of receipt of benefits, the amount could be underestimated: in recent years, unemployment benefits have been extended by the Federal and State governments for as long as 24 months.

For the purposes of estimating savings or costs associated with dissolution of the Village, financial impacts of Unemployment costs have been excluded from annual budget projections, so as not to unfairly increase post-dissolution tax rates. They are considered one-time costs of dissolution.

### **Obligations to Retirees**

The Dissolution Committee desired that the benefits currently received by retirees of the Village or the Town remain unchanged by the Village's dissolution. Therefore, it is the recommendation of this plan that health insurance benefits be provided to retirees in the same manner, and estimated at the same cost, as that which is currently provided by the Village and Town.

The Committee further recommends that post dissolution retiree costs be distributed according to the originating employment of the recipient: retired Town employees will continue to receive benefits paid for by the "Part-town District" (Town outside of Village) residents; retired Village employees will continue to receive benefits paid for by the "Village Debt District" (former Village) residents; and retired employees of the former Village Fire Department will continue to receive benefits paid for by the newly formed "Lyons Fire District."

Those obligations are estimated to be an annual expense of \$47,952 for the Part-Town District, an annual expense of \$92,536 for the Village Debt District, and an annual expense of \$44,383 for the Lyons Fire district.

## **LAWS and AGREEMENTS**

New York State General Municipal Law 17-A addresses the differences between Codes and Local Laws of the Village and the Town. Specifically, the law provides that the Town will be required to, following the dissolution of the Village, review and amend its laws in order to accommodate the newly acquired geography, and address its zoning and ordinances accordingly. The law provides a two-year period during which the local laws (codes, zoning and ordinances) of the former Village are to be enforced by the Town in the areas known as the former Village until such time as they are amended or repealed by the Town. Without action by the Town, these automatically initiated local laws, will "sunset," or cease to be in effect at the conclusion of the two-year period.

The Dissolution Committee referred this subject to its sub-committee on Codes for a cursory review of potential impacts of dissolution on local laws. The Committee's final conclusion was that since the Town would need to conduct its own in-depth review, and utilize its direct experience resulting from the two-year period provided by the State, the Committee would not recommend any changes to local laws as part of this Dissolution Plan.

Similarly, Statute addresses the matter of legal agreements held by the Village, and provides that they will "transfer" to the Town upon dissolution of the Village. Formal agreements between the Town and Village would terminate upon dissolution of the Village. The Town would likely engage its legal counsel to review agreements following dissolution.

## **DATE of DISSOLUTION**

General Municipal Law 17-A requires that the Dissolution Plan identify the formal date of dissolution of the Village of Lyons.

Following much discussion concerning reasonable expectations, it was determined that several months will be involved in completing Statutory requirements associated with completion of the public hearing and review portion of the Dissolution Plan.

Thereafter, implementation of portions of plan itself might require sufficient time to consult legal experts and financial consultants. The Committee desired, for example, to provide sufficient time for formal and legal creation of the new fire district.

The Committee ultimately selected December 31, 2015, as the official date of dissolution to be identified in this Dissolution Plan.

## **ALTERNATIVES TO DISSOLUTION: PLAN OVERVIEW**

The Dissolution Committee considered alternatives to dissolution not only due to its requirement by the Department of State, but also because General Municipal Law Article 17-A includes a provision to reverse Village residents' decision to dissolve the Village.

At the request of the Village Board, the Committee contemplated changes to service delivery, levels of service, and staffing to perform services, specifically seeking out ways to reduce cost of services and therefore reduce the burden on taxpayers.

This same objective was carried out when service delivery was analyzed for the purpose of determining post-dissolution services and recommending a Dissolution Plan. Therefore, the Committee established as a guiding principle that any recommendation included in the plan ***that could be implemented in the absence of dissolution*** would be included in the Committee's recommended "Alternatives to Dissolution."

The following summary of recommendations comprises all the alternatives approved by the Committee. They are presented in total, in order to calculate a financial impact to taxpayers and provide a reasonable comparison to the recommendation for post-dissolution services.

The Dissolution Plan recommendations selected for "Alternatives to Dissolution" include:

- Elimination of the Village Court
- Reduction of Code Enforcement and Zoning Staff
- Establishment of a Fire District
- Reductions in staffing of the Police Department; elimination of a partial shift
- Reduction of Administrative staff
- Co-location of Town and Village Administrative staff
- Co-location of Town Court with Village Police Department

### **Elimination of the Village Court (and co-location of the Court with the Police Department)**

In the manner contemplated by the Dissolution Plan, the Village Court could be eliminated. It is anticipated that Justice services could continue to be provided without interruption, at the same level of service currently provided by the two courts. This recommendation results in a reduction in cost of services identical to that estimated by the Dissolution Plan, with an estimated net financial impact of \$18,542 annual savings, plus the additional benefit cost reductions which appear in the Section of this document entitled "Undistributed Employee Benefits".



The Dissolution Committee recommended the co-location of Town Court with the Police Department at the former Village Hall. This recommendation was intended to accommodate court security needs, allowing the presence of Police personnel to provide a level of security to the Town Court, representing an improvement in level of service without additional annual expense related to personnel costs.

One time costs associated with implementation of this recommendation are also identical to the Dissolution Plan proposal for this service. They are listed in the section of this document entitled, "Dissolution Costs." These costs represent the anticipated renovations necessary to retrofit the current Village Hall to accommodate the Town Court, in order to co-locate this service with the Police Department. Unlike the annual savings estimated to result from this recommendation, these costs are one-time expenses, and are estimated to total \$152,000.

### **Reduction of Code Enforcement and Zoning Staff**

In the manner contemplated by the Dissolution Plan, staff reductions could be implemented to reduce costs associated with provision of this service. The Dissolution Committee determined that the same cost savings could be achieved, and service levels are predicted to be unaffected by the change. An estimated annual savings of \$17,022 is predicted as a result of the recommended staff reductions, with no additional cost of implementation anticipated.

### **Establishment of a Fire District**

Although no savings or reduction in taxes is associated with the recommended shift of fire protection services and related operational expenses from the Village budget to a Fire District, the Committee chose to include it among the recommendations for alternatives simply to fulfill the generally established directive to include all recommendations which could be implemented in the absence of dissolution.

The net financial impact to Village taxpayers of this alternative to dissolution is zero, representing a shift of an estimated \$325,011 from Village taxes to a Fire District tax.

### **Police Department (reductions in staffing of the Police Department; elimination of a partial shift)**

In the manner contemplated by the Dissolution Plan, staff reductions could be implemented to reduce costs associated with provision of this service as an alternative to dissolution. The Dissolution Committee determined that similar cost savings could be achieved. Service levels could change as a result of these reductions, since remaining staff would be required to fulfill the duties of the eliminated positions. Furthermore, elimination of coverage for a four-hour block of time as described in the Dissolution Plan for Police services could mean residents will be required to direct complaints and receive response from County, State or neighboring departments. The Committee did not identify this as a quantifiable change in service levels. Implementation of this recommendation results in an estimated total annual savings of \$95,911 with no additional cost of implementation anticipated.

### **Reduction of Administrative Staff**

In the manner contemplated by the Dissolution Plan, staff reductions could be implemented to reduce costs associated with provision of administrative services. Recommended changes include a reduction in total FTE positions, elimination of the employee benefits resulting from staff reductions, and the redistribution of all administrative personnel costs across funds. .

Some of the resulting impacts that were calculated into the estimated expenses of the Water and Sewer funds would still take effect: specifically the results of the redistribution of staffing across funds. The impact on General Fund expenses as a result of the recommended reductions is estimated to be \$15,048, plus a nominal reduction in cost of benefits.

### **Co-location of Town and Village Administrative staff**

The proposed co-location of administrative staff into the space currently known as the Town Hall results in opportunities to share staff members creating a long-term potential for savings.

### **Financial Impacts of Alternatives to Dissolution**

The total financial impact of implementation of the recommended Alternatives to Dissolution results in an estimated net savings to taxpayers of \$234,275.

## **KEY ASSUMPTIONS**

### **Dissolution Plan**

A dissolution plan contemplates changes in the structure and organization of local government following dissolution of one municipal entity. The delivery of services and the financial implications are envisioned and estimated.

In the matter of the Lyons community, the Village Board selected an advisory committee to create the Dissolution Plan, based on its recommendations following an analysis of services provided by the Village and Town. The findings and published recommendations become the recommended Dissolution Plan which then must be approved and adopted by the Village Board.

Even though the recommendations are approved by Village Board, it is the Town Board which would be responsible for implementing the recommendations included in the Dissolution Plan.

A key question arises in most dissolution considerations: Does the dissolution plan bind the Town to provide services and honor agreements in the manner contemplated by the plan?

This question has been presented to State officials and discussed and considered by legal consultants who specialize in municipal law. The New York State Conference of Mayors is the only organization of record that has published an opinion on the matter, indicating the following:

"Nothing in Article 17-A of the General Municipal Law specifically addresses this issue, but New York's Municipal Home Rule laws dictate that, absent action by the Town Board, the dissolution plan adopted by the Village of Lyons is not binding upon the Town Board."

Therefore, the most significant key assumption upon which this Dissolution Plan is based becomes its implementation. Because the Plan projects costs and financial impacts based upon the recommendations made within the Plan, it assumes those recommendations will be implemented by the Town Board.

Similarly, many other assumptions were required in order to contemplate what the financial implications may be. For the purposes of clarification, we have included a list of Key Assumptions in Appendix G.

There are many assumptions that must be made simply to complete the process. Others form the basis for suggested improvements in services or opportunities for cost savings. For instance, the determination to co-locate administrative staff provided an opportunity to envision shared positions and reduce costs. These costs were used to estimate post-dissolution budget calculations and became a contributing factor in the published tax rate. Being able to achieve that tax rate ultimately relies on that assumption being upheld.

One of the most significant assumptions upon which the reduction in the tax rate is based: the Town Board's adherence to the Town Employee Handbook, and its consideration of Village employees moving to Town employment to be "new" employees, whose hospital/medical benefits would be capped by a Town contribution limit of \$5000. This assumption represents over \$150,000 in operational cost reductions. If not upheld, the projected fiscal impacts will not be realized.

### **Implementation of Alternatives to Dissolution**

Just as the implementation of the recommended Dissolution Plan is dependent upon a set of key assumptions, so is the implementation of the recommended Alternatives to Dissolution.

Most significantly, in order for the projected reductions in costs associated with Alternatives to Dissolution to occur, the suggested changes to services and their delivery must be implemented by the Village Board.

In the same manner as the Town Board, the Village board can regard this Dissolution Plan as an advisory document. Not only are the members of the Village Board not required to implement the Plan as written, subsequent boards are not, according to Municipal Home Rule Law, bound to adhere to terms previously set by prior boards.

## **CONCLUSION & FINANCIAL IMPACTS**

## **OVERVIEW**

The financial impacts of the recommendations contained within this Dissolution Plan and Alternatives to Dissolution represent a number of changes in the staffing levels, and more significantly, the benefits received by employees. The financial impacts are also affected by a change in the manner in which services are paid for - and distributed among property owners. Reductions in tax rates, when taken out of context, paint a picture of savings. When viewed in a larger context, these "savings" can be overshadowed by other expenses or changes in distribution. In some areas, the anticipated costs of dissolution are significant. Each individual piece of information can be used to demonstrate a particular point of view. It is the desire of the Committee, however, to present the information as objectively as possible. Therefore, a more thorough review of the proposed financial estimates are encouraged. Much supporting documentation is provided in the appendices of the Dissolution Plan.

## **FINANCIAL IMPLICATIONS of DISSOLUTION**

The perception of taxpayers when reviewing the estimate of rates published within this document will be varied. Taxpayers owning properties located within the Village may be elated when they first see the resulting Village Tax rate eliminated. Before celebrating these reductions, they should realize that several former Village taxes still appear as costs to them - but in a different form.

It was the determination of the Dissolution Committee that services provided by both the Village and Town should be preserved. If maintained at the same levels, then service costs must be reduced, otherwise government will cost no less than it did before dissolution.

One substantial reduction in costs was identified during the analysis of personnel costs: the termination of Village employees resulting from the dissolution of the Village and the loss of recognition of their longevity / years of service. Assuming the Town re-hires these employees, they then would be regarded as "new" employees, subject to the terms of the recently published Town Employee Handbook. One key assumption in the estimation of post-dissolution costs is the Town Board's adherence to the Handbook. This assumption alone results in a reduction in municipal costs that amounts to nearly 40% of the total reductions projected in the proposed plan.

Another impact which will lower the tax rate is infusion of additional revenue. This is achieved via dissolution through the projected increase in Aid and Assistance to Municipalities (AIM) funding provided as an incentive to dissolve the Village. According to the State of New York, this increase in revenue is pledged to continue in perpetuity. It is, however, an annual appropriation of the State Legislature, and is therefore subject to change. The tax projections included within this plan show the resulting estimates of tax rates post-dissolution both with AIM included, and without AIM, in the interests of demonstrating the impacts in either case.

Finally, there are costs of dissolution which, while separate from the annual expenditures associated with calculation of the tax rate, cannot be ignored. These one-time expenditures represent the necessary costs to implement the plan, finalize Village affairs and close the books, establish the Fire District, and most significantly, mitigate future claims against the Village associated with outstanding obligations. The last of these

includes addressing employees' compensation and benefits earned but not yet received. Most of these costs will likely be paid by the Village in its closing months as an expenditure of the final budget year. The manner in which these costs are addressed will not be discussed in this document, as it is strictly the determination of the Village Board whether to utilize the unreserved fund balance.

Because these costs are not reflected in the tax tables, it is easy to overlook their impact. The short-term detriments must also be weighed against potential long-term benefits. Consideration of dissolution is certainly a complex matter, and its financial impacts are difficult to assess in simple terms -- even for the most seasoned municipal budget professional.

For the sake of clarity and simplicity, the following tax tables represent the "bottom line" impacts of the annual costs for taxpayers. It is followed by the listing of one-time costs associated with dissolution. These pieces of information are each stand-alone discussion topics, but when discussing the merits of dissolution, must be regarded together in context.

## PROJECTED SAVINGS

The following table represents the estimated savings projected in accordance with anticipated implementation of the proposed Dissolution Plan.

Projected Post-Dissolution Savings			
Function	Description	Savings	Comments
<b>Court</b>	Personal Services	\$15,192	Elimination 1 p/t court clerk
	Contractual	<u>\$3,350</u>	Elimination of portion of contractual
Total		<b>\$18,542</b>	
<b>Village Board</b>	Personal Services	\$12,000	Elimination of Board of Trustees' positions
	Contractual	\$1,950	Elimination of contractual services
<b>Mayor</b>	Personal Services	\$5,000	Elimination of Mayor position
	Contractual	<u>\$1,920</u>	Elimination of contractual services
Total		<b>\$20,870</b>	
<b>Admin/Finance</b>	Personal Services	\$2,048	Elimination of p/t clerk -village (General fund portion)
	Personal Services	\$13,000	Elimination of p/t assessor clerk/town
	Property Insurance	\$17,000	Reduced price from NYMIR
	Municipal Dues/Village	<u>\$2,360</u>	Elimination of NYCOM dues
Total		<b>\$34,408</b>	
<b>Public Safety</b>	Personal Services	\$95,911	Elimination 1 Sergeant/1 Patrolman/1 Parking clerk
Total		<b>\$95,911</b>	
<b>Code/ Zoning</b>	Personal Services	\$9,530	Code Enforcement.25 FTE/ Admin support eliminated
	Personal Services	\$9,530	Zoning services .25 FTE; Admin support eliminated
Total		<b>\$19,060</b>	
<b>DPW</b>	Personal Services	\$62,595	Shift of 1 supervisor to W/S
Total		<b>\$62,595</b>	
<b>Employee Benefits</b>	NYS Emp Retirement	\$20,037	Elimination of personnel
	Fire & Police Retirement	\$30,910	Elimination of two police personnel
	Social Security	\$26,442	Elimination of personnel
	Health Benefits	<u>\$176,154</u>	Adherence to town handbook guidelines
Total		<b>\$253,543</b>	
<b>TOTAL SAVINGS</b>		<b>\$504,929</b>	



## ONE TIME COSTS of DISSOLUTION

Estimated One-Time Costs				
Cost Description	Town	Village	Fiscal Source	Comments
<b>Employee Costs</b>				
Union impact/employee buyout estimates			Village	Village/Union MOA
DPW Union		\$459,703	Village	
Police Union		\$144,868	Village	
<b>Renovation costs</b>				
Court to Village Hall	\$152,000		Townwide	
Admin to Town Hall	\$0		Townwide	Determined to have no cost
Cost of estimate		\$420		McCormick Engineering
<b>Unemployment costs</b>				
Unemployment costs-Village		\$31,590	Village	General fund or district
Unemployment costs-Town	\$10,530			TOV district
<b>Legal fees</b>		\$40,000	Village	Village attorney estimate
Review of agreements				renegotiate monetary agreements
Reserve account drawdown/debt payoff				required legal documentation
Union issues				impact/grievances/arbitration
New/Elim contract requirements				i.e., school district/donations/county
Cost for lawsuit court fee		\$478		court fees, costs
Establishment of Fire District	\$750		General	transfer of assets/debt etc.
<b>Appraisal fees</b>		\$0		voted to exclude
<b>Actuarial fees</b>		\$0		voted to exclude
<b>Audit closeout</b>		\$20,000		close books/auditor and close all village records
<b>Indemnification of public officials/insurance</b>		\$15,000		Two year "tail" policy
<b>Financial consultant</b>		\$4,000		renew/elim bonds etc/new bond rating etc.
<b>Cost for Dissolution Process</b>				
Videotaping meetings		\$1,631		
Meeting minutes		\$700		estimated for two additional weeks at least
Legal notices/ads		\$390		
Miscellaneous		\$645		
Match required for Dissolution grant		\$5,500		
<b>Total One-time costs</b>	<b>\$163,280</b>	<b>\$724,925</b>	<b>\$888,205</b>	

## ESTIMATED IMPACTS on TAXES

### Tax Rate Impacts: Dissolution Plan with AIM

#### Current Village Residents

Dissolution Plan with AIM			
	2012/2013	Proposed Changes	Proposed Tax
Village Tax	\$19.88	-\$19.88	\$0.00
Town Taxes	\$4.88	\$5.46	\$10.34
Fire District Tax		\$1.89	\$1.89
Lighting District Tax		\$1.05	\$1.05
Debt District Tax		\$2.00	\$2.00
Total Tax Rate	\$24.76	-\$9.48	\$15.28
Percent Change	-38%		
Total Tax Impact Examples			
Assessment: \$61,900 (Village Average)	\$1,532.64	-0.382875606	\$945.83
Assessment: \$82,300 (Town Average)	\$2,037.75	-0.382875606	\$1,257.54

#### Current Town-Outside-of-Village (TOV) Residents

Dissolution Plan with AIM			
	2012/2013	Proposed Changes	Proposed Tax
Village Tax			
Town Taxes	\$7.24	\$3.10	\$10.34
Fire District Tax	\$1.73	\$0.16	\$1.89
Lighting District Tax			
Debt District Tax		\$0.62	\$0.62
Total Tax Rate	\$8.97	\$3.88	\$12.85
Percent Change	43%		
Total Tax Impact Examples			
Assessment: \$61,900 (Village Average)	\$555.24	0.432552954	\$795.42
Assessment: \$82,300 (Town Average)	\$738.23	0.432552954	\$1,057.56

#### Current Grist Mill District Residents

Dissolution Plan with AIM			
	2012/2013	Proposed Changes	Proposed Tax
Village Tax			
Town Taxes	\$7.24	\$3.10	\$10.34
Fire District Tax	\$1.73	\$0.16	\$1.89
Lighting District Tax	\$0.48		\$0.48
Debt District Tax		\$0.62	\$0.62
Total Tax Rate	\$9.45	\$3.88	\$13.33
Percent Change	41%		
Total Tax Impact Examples			
Assessment: \$61,900 (Village Average)	\$584.96	0.410582011	\$825.13
Assessment: \$82,300 (Town Average)	\$777.74	0.410582011	\$1,097.06

**Proposed Alloway District Residents**

Village Tax	
Town Taxes	
Fire District Tax	
Lighting District Tax	
Debt District Tax	
Total Tax Rate	
Percent Change	
Total Tax Impact Examples	
Assessment: \$61,900 (Village Average)	
Assessment: \$82,300 (Town Average)	

Dissolution Plan with AIM		
2012/2013	Proposed Changes	Proposed Tax
\$7.24	\$3.10	\$10.34
\$1.73	\$0.16	\$1.89
	\$1.57	\$1.57
	\$0.62	\$0.62
\$8.97	\$5.45	\$14.42
61%		
\$555.24	0.607580825	\$892.60
\$738.23	0.607580825	\$1,186.77

**Tax Rate Impacts: Dissolution Plan Without AIM Funding****Current Village Residents**

Village Tax	
Town Taxes	
Fire District Tax	
Lighting District Tax	
Debt District Tax	
Total Tax Rate	
Percent Change	
Total Tax Impact Examples	
Assessment: \$61,900 (Village Average)	
Assessment: \$82,300 (Town Average)	

Dissolution Plan without AIM		
2012/2013	Proposed Changes	Proposed Tax
\$19.88	-\$19.88	\$0.00
\$4.88	\$8.04	\$12.92
	\$1.89	\$1.89
	\$1.05	\$1.05
	\$2.00	\$2.00
\$24.76	-\$6.90	\$17.86
-28%		
\$1,532.64	-0.278675283	\$1,105.53
\$2,037.75	-0.278675283	\$1,469.88

**Current Town-Outside-of-Village (TOV) Residents**

Village Tax  
Town Taxes  
Fire District Tax  
Lighting District Tax  
Debt District Tax  
Total Tax Rate

Percent Change  
Total Tax Impact Examples  
Assessment: \$61,900 (Village Average)  
Assessment: \$82,300 (Town Average)

Dissolution Plan without AIM		
2012/2013	Proposed Changes	Proposed Tax
\$7.24	\$5.68	\$12.92
\$1.73	\$0.16	\$1.89
	\$0.62	\$0.62
\$8.97	\$6.46	\$15.43
72%		
\$555.24	0.720178372	\$955.12
\$738.23	0.720178372	\$1,269.89

**Current Grist Mill District Residents**

Village Tax  
Town Taxes  
Fire District Tax  
Lighting District Tax  
Debt District Tax  
Total Tax Rate

Percent Change  
Total Tax Impact Examples  
Assessment: \$61,900 (Village Average)  
Assessment: \$82,300 (Town Average)

Dissolution Plan without AIM		
2012/2013	Proposed Changes	Proposed Tax
\$7.24	\$5.68	\$12.92
\$1.73	\$0.16	\$1.89
\$0.48		\$0.48
	\$0.62	\$0.62
\$9.45	\$6.46	\$15.91
68%		
\$584.96	0.683597884	\$984.83
\$777.74	0.683597884	\$1,309.39

**Proposed Alloway District Residents**

Village Tax  
Town Taxes  
Fire District Tax  
Lighting District Tax  
Debt District Tax  
Total Tax Rate

Percent Change  
Total Tax Impact Examples  
Assessment: \$61,900 (Village Average)  
Assessment: \$82,300 (Town Average)

Dissolution Plan without AIM		
2012/2013	Proposed Changes	Proposed Tax
\$7.24	\$5.68	\$12.92
\$1.73	\$0.16	\$1.89
	\$1.57	\$1.57
	\$0.62	\$0.62
\$8.97	\$8.03	\$17.00
90%		
\$555.24	0.895206243	\$1,052.30
\$738.23	0.895206243	\$1,399.10

## **FINANCIAL IMPLICATIONS OF IMPLEMENTATION of ALTERNATIVES to DISSOLUTION**

As previously discussed, the Committee determined that all post-dissolution options identified in the course of reviewing services would be considered Alternatives to Dissolution if their implementation does not depend upon the dissolution of the Village. Many of the financial implications previously discussed still exist if these options are implemented as Alternatives, however, in the "Alternatives" scenario, the Village would continue to exist, provide services, and maintain the staff necessary to do so. This means the savings derived from elimination of the Board of Trustees and its ancillary expenses can not be realized, nor can the more significant reduction in expenses related to employees' health / medical benefits. The Union Contracts would remain in effect.

In addition to the loss of some of the savings associated with the proposed Dissolution plan, with implementation of Alternatives to Dissolution and retention of the Village as a local government, the community would not be eligible for additional Aid and Incentive to Municipalities (AIM), annual<sup>2</sup> revenue of \$444,048.

Also eliminated from the financial implications are some substantial one-time costs associated with dissolution, such as the execution of legal agreements (Memoranda of Understanding) that resulted from the union impact negotiations conducted by the Village. The one-time costs for implementation of are reduced by \$683,000 when compared to implementation of the proposed Dissolution Plan.

The tax tables below demonstrate the financial implications of implementation of Alternatives to Dissolution. The following table of one-time costs should be reviewed in the same context, in order to understand the total impact on community residents.

---

<sup>2</sup> Though Statute provides that the annual revenue of the AIM incentive to dissolve a local government will continue to be provided by the State in perpetuity, AIM is an annual appropriation of the legislature requiring vote/approval. Some have argued that its continuation is as uncertain as any other inclusion of funding in the State budget.

## PROJECTED SAVINGS

The following table represents the estimated savings projected in accordance with anticipated implementation of the proposed Alternatives to Dissolution.

Implementation of Alternatives - Estimated Savings			
<u>Function</u>	<u>Description</u>	<u>Savings</u>	<u>Comments</u>
<b>Court</b>	Personal Services	\$15,192	Elimination 1 p/t court clerk
	Contractual	\$3,350	Elimination of portion of contractual
Total		<b>\$18,542</b>	
<b>Admin/Finance</b>	Personal Services	\$2,048	Elimination of p/t clerk -village (General fund portion)
	Personal Services	\$13,000	Elimination of p/t assessor clerk/town
Total		<b>\$15,048</b>	
<b>Public Safety</b>	Personal Services	\$95,911	Elimination 1 /Sergeant/1 Patrolman/1 Parking clerk
		<b>\$95,911</b>	
<b>Code/ Zoning</b>	Personal Services	\$9,530	Code Enforcement.25 FTE/Admin support eliminated
	Personal Services	\$9,530	Zoning services .25 FTE; Admin support eliminated
Total		<b>\$19,060</b>	
Employee Benefits	NYS Emp Retirement	\$14,694	Elimination of personnel
	Fire & Police Retirement	\$30,910	Elimination of two police personnel
	Social Security	\$14,312	Elimination of personnel
	Health Benefits	\$25,798	Elimination of personnel
Total		<b>\$85,714</b>	
<b>TOTAL SAVINGS</b>		<b>\$234,275</b>	

## ONE TIME COSTS of IMPLEMENTATION of ALTERNATIVES

Estimated One-Time Costs				
Cost Description	Town	Village	Fiscal Source	Comments
<b>Renovation costs</b>				
Court to Village Hall	\$152,000		Townwide	
Admin to Town Hall	\$0		Townwide	Determined to have no cost
Cost of estimate		\$420		McCormick Engineering
<b>Unemployment costs</b>				
Unemployment costs-Village		\$31,590	Village	General fund or district
Unemployment costs-Town	\$10,530			TOV district
<b>Legal fees</b>		\$		Village attorney estimate
Cost for lawsuit court fee		\$478	Village	court fees, costs
Establishment of Fire District	\$750			transfer of assets/debt etc.
<b>Cost for Dissolution Process</b>				
Videotaping meetings		\$1,631		
Meeting minutes		\$700		estimated for two additional weeks at least
Legal notices/ads		\$390		
Miscellaneous		\$645		
Match required for Dissolution grant		\$5,500		
<b>Total One-time costs</b>	<b>\$172,530</b>	<b>\$42,104</b>	<b>\$204,634</b>	

## ESTIMATED IMPACT on TAXES

### Tax Rate Impacts: Implementation of Alternatives to Dissolution

#### Current Village Residents

	Recommended Alternatives		
	2012/2013	Proposed Changes	Proposed Tax
Village Tax	\$19.88	-\$4.59	\$15.29
Town Taxes	\$4.88	-\$0.42	\$4.46
Fire District Tax		\$1.89	\$1.89
Lighting District Tax			
Debt District Tax			
Total Tax Rate	\$24.76	-\$3.12	\$21.64
Percent Change	-13%		
Total Tax Impact Examples			
Assessment: \$61,900 (Village Average)	\$1,532.64	-0.126009693	\$1,339.52
Assessment: \$82,300 (Town Average)	\$2,037.75	-0.126009693	\$1,780.97

**Current Town-Outside-of-Village (TOV) Residents**

	Recommended Alternatives		
	2012/2013	Proposed Changes	Proposed Tax
Village Tax			
Town Taxes	\$7.24	-\$0.41	\$6.83
Fire District Tax	\$1.73	\$0.16	\$1.89
Lighting District Tax			
Debt District Tax			
Total Tax Rate	\$8.97	-\$0.25	\$8.72
Percent Change	-3%		
Total Tax Impact Examples			
Assessment: \$61,900 (Village Average)	\$555.24	-0.02787068	\$539.77
Assessment: \$82,300 (Town Average)	\$738.23	-0.02787068	\$717.66

**Current Grist Mill District Residents**

	Recommended Alternatives		
	2012/2013	Proposed Changes	Proposed Tax
Village Tax			
Town Taxes	\$7.24	-\$0.41	\$6.83
Fire District Tax	\$1.73	\$0.16	\$1.89
Lighting District Tax	\$0.48		\$0.48
Debt District Tax			
Total Tax Rate	\$9.45	-\$0.25	\$9.20
Percent Change	-3%		
Total Tax Impact Examples			
Assessment: \$61,900 (Village Average)	\$584.96	-0.026455026	\$569.48
Assessment: \$82,300 (Town Average)	\$777.74	-0.026455026	\$757.16

**Proposed Alloway District Residents**

	Recommended Alternatives		
	2012/2013	Proposed Changes	Proposed Tax
Village Tax			
Town Taxes	\$7.24	-\$0.41	\$6.83
Fire District Tax	\$1.73	\$0.16	\$1.89
Lighting District Tax		\$1.57	\$1.57
Debt District Tax			
Total Tax Rate	\$8.97	\$1.32	\$10.29
Percent Change	15%		
Total Tax Impact Examples			
Assessment: \$61,900 (Village Average)	\$555.24	0.147157191	\$636.95
Assessment: \$82,300 (Town Average)	\$738.23	0.147157191	\$846.87



## COST OF GOVERNMENT SERVICES & PER CAPITA IMPACTS

At the request of the Village Board, the Committee has provided the following analysis and comparative of the total annual expenditures of the Village and Town representing a "Cost of Government Services." One would likely agree, after reviewing the financial implications above, that it is difficult to identify the differences between savings and cost-shifting, or even tax rate reductions when offset by new district taxes. A pertinent discussion is the impact of the recommended Dissolution Plan as well as the Alternatives to Dissolution on the estimated total annual expenditures of the combined Village and Town governments. This provides a "bird's eye view" of the annual impact of each plan on the anticipated expenditures of the entire community.

Also at the request of the Village, per capita calculations are provided for comparison.

Estimated Cost of Government Services			
Cost Description	Current	Post-Dissolution	Post-Alternatives
<b>Total Combined Government Expenditures</b>	<b>\$5,304,024</b>	<b>\$4,408,816</b>	<b>\$4,683,070</b>

Estimated Cost of Government Services Per Capita			
Residents	Current	Post-Dissolution	Post-Alternatives
<b>Village Residents</b>			
Village Expenses	\$827.60		
Town-wide Expenses	\$297.45		
<b>Total Cost per Capita</b>	<b>\$1,125.05</b>		
<b>TOV Residents</b>			
Town-wide Expenses	\$297.45		
TOV Expenses	\$248.20		
<b>Total Cost per Capita</b>	<b>\$545.65</b>		
<b>Post-Dissolution - All Town Residents</b>			
All Town-wide Expenses		\$775.93	
<b>Total Cost per Capita</b>		<b>\$775.93</b>	
<b>Post-Alternatives - Village Residents</b>			
Village Expenses			\$597.14
Town-wide Expenses			\$363.80
<b>Total Cost per Capita</b>			<b>\$960.94</b>
<b>Post-Alternatives - TOV Residents</b>			
Town-wide Expenses			\$363.80
TOV Expenses			\$235.12
<b>Total Cost per Capita</b>			<b>\$598.92</b>

## **APPENDIX A**

## Lyons Dissolution Committee Members

<b><u>Name</u></b>	<b><u>Resident of</u></b>	<b><u>Occupation</u></b>	<b><u>Committees</u></b>
Sergei Bartishevich	Town	Retired Business Owner	Committee Chairman, Court
Corrine Kleisle	Village	Mayor - Village of Lyons	Admin/Finance, Water & Sewer
Brian Manktelow	Town	Supervisor- Town of Lyons	Admin/Finance, Public Safety
Jim Brady	Town	Retired Highway Superintendent	Public Works, Public Safety
Richard Bogan	Village	Police Chief	Public Safety, Codes
Thea Hall	Village	Retired School Administrator	Court, Admin/Finance
John Cinelli	Village	Toolmaker, Lisk	Public Works, Water & Sewer
Joan Smith	Village	Retired Bookkeeper	Codes
James Pacello	Town	Business Owner	Public Works

## **APPENDIX B**



**New York State Department of State**

---

**THE NEW N.Y.  
GOVERNMENT  
REORGANIZATION AND  
CITIZEN EMPOWERMENT  
ACT:  
A SUMMARY OF THE  
PROCESS FOR CONSOLIDATION  
AND DISSOLUTION**

**June 2009**

**ANDREW M. CUOMO, GOVERNOR**

---



## **Local Government Shared Services**

One Commerce Plaza, 10th Floor  
99 Washington Avenue, Albany, NY 12231  
Telephone: (518) 473-3355  
Toll-Free Local Government Helpline: (800) 367-8488  
[www.dos.state.ny.us](http://www.dos.state.ny.us)  
E-mail: [localgov@dos.state.ny.us](mailto:localgov@dos.state.ny.us)

## **“NEW N.Y. GOVERNMENT REORGANIZATION AND CITIZEN EMPOWERMENT ACT”**

### **A SUMMARY OF THE PROCESS FOR CONSOLIDATION AND DISSOLUTION**

The recently enacted “New N.Y. Government Reorganization and Citizen Empowerment Act” establishes procedures in a new Article 17-A of the General Municipal Law for the consolidation and dissolution of towns, villages, fire districts, fire protection districts, fire alarm districts, special improvement districts or other improvement districts, library districts, and other districts created by law. It does not include school districts, city districts or special purpose districts created by counties under county law. For simplicity, we’ll refer to the second type as the dissolution of a special district. The law provides that the process of consolidation or dissolution may be initiated by either the governing bodies or by a petition of voters of the local government. This publication summarizes the procedures that must be followed, with relevant sections of the General Municipal Law referenced in brackets.

### **CONSOLIDATION**

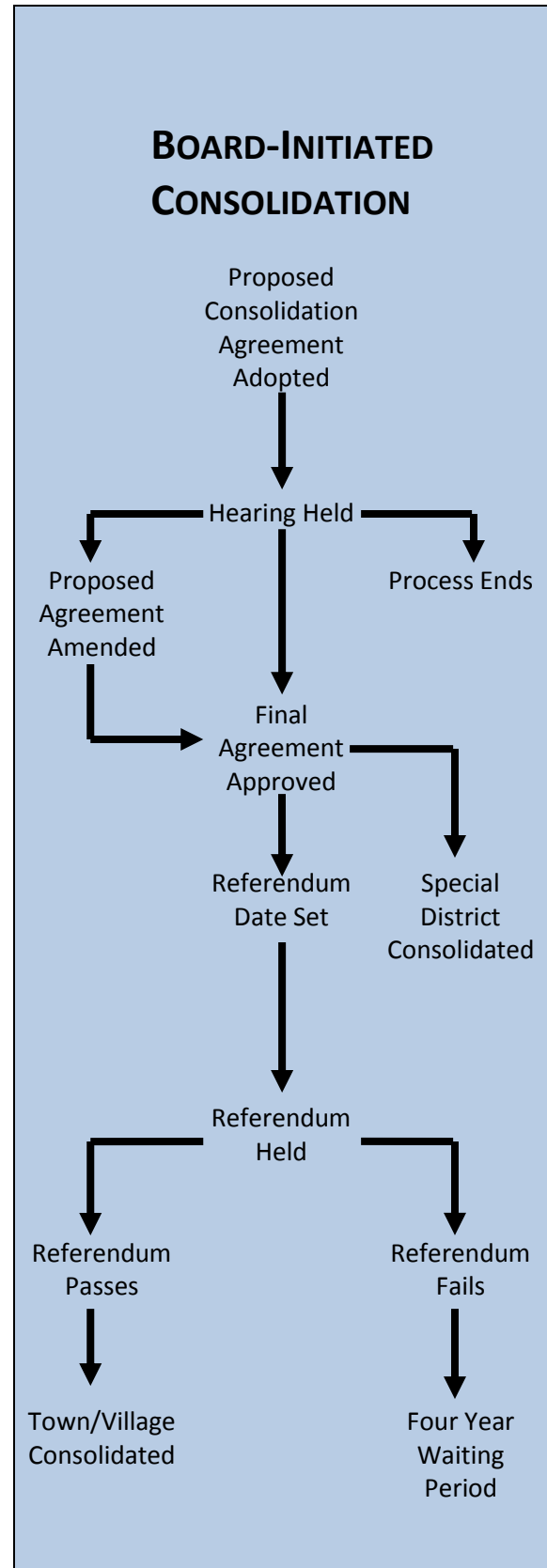
The consolidation of local government entities can result either in the elimination of the original local governments and the forming of a new local governmental entity or in one surviving governmental entity with the others absorbed into it. Consolidation can’t be initiated unilaterally by one of the governments, as it requires the consent of the governing bodies and, in most cases, the voters of all the governments involved.

The groundwork for consolidation begins long before the statutory procedures kick in. A joint consolidation agreement will require considerable data gathering, analysis, and discussion within and among each local government entity to be consolidated. To facilitate that effort, each local government entity may want to designate an individual or group of people to examine the issues that must be identified in the proposed agreement. The governing body may also want to seek public input as the proposed joint agreement is being developed, long before the public hearing required by the statute.

#### **BOARD-INITIATED CONSOLIDATION**

The statutory process of consolidation, when initiated by the governing body of the participating local government entities, begins with a resolution endorsing a proposed joint consolidation agreement [§751(2)(a)]. That agreement must specify:

- The name of each local government entity to be consolidated;
- The name of the proposed consolidated local government entity;
- The rights, duties and obligations of the proposed consolidated entity;
- The territorial boundaries of the proposed consolidated entity;
- The type and/or class of the proposed consolidated entity;
- The governmental organization of the proposed consolidated entity insofar as it concerns elected and appointed officials and public employees, along with a transitional plan and schedule for elections and appointment of officials;
- A fiscal estimate of the cost of and savings that may be realized from consolidation;
- Each entity's assets, including, but not limited to, real and personal property, and the fair value thereof in current money of the United States;
- Each entity's liabilities and indebtedness, bonded and otherwise, and the fair value thereof in current money of the United States;
- Terms for the disposition of existing assets, liabilities and indebtedness of each entity, either jointly, separately or in certain defined proportions;
- Terms for the common administration and uniform enforcement of local laws, ordinances, resolutions, orders and the





like, within the proposed consolidated entity;

- The effective date of the proposed consolidation; and
- The time and place or places for the public hearing or hearings on the proposed joint consolidation agreement.

After the proposed joint consolidation agreement is endorsed by each local government entity, the following procedures apply to board-initiated consolidation:

- No later than 5 business days after the resolution is adopted:
  - The proposed joint agreement must be displayed and made readily available in a public place within each entity, along with a summary of the agreement [§753(1)].
  - The proposed joint agreement and summary must also be posted on a website maintained by each entity, or by the village, town or county in which the entities are located [§753(2)].
  - The governing bodies must arrange for publication of the summary of the proposed joint agreement in a newspaper of general circulation within each entity at least once each week for four successive weeks [§753(3)].
- As part of the joint consolidation agreement, the governing body of each entity must set a time and place for one or more public hearings on the proposed agreement. The hearing or hearings must be held 35 to 90 days after adoption of the resolution endorsing the proposed agreement, and may be held jointly or separately [§754(1)].
- The governing bodies must give notice of each public hearing in a newspaper of general circulation within each entity, and on the website identified above, at least 10 days but not more than 20 days before the date of the hearing [§754(2)].
- Once the final hearing on the proposed consolidation agreement is closed:
  - A governing body may decline to proceed further with consolidation proceedings [§754(3)].
  - The governing bodies may amend the proposed joint consolidation agreement. No later than 5 business days after the agreement is amended, a summary and copy of the proposed agreement must be displayed and made available in a public place

within each entity and posted on a website maintained by each entity, or by the village, town or county in which the entities are located [§754(3), (4)].

- Approval of a final consolidation agreement must occur within 180 days from the close of the last public hearing on the proposed agreement [§754(3)].
  - If the agreement is for the consolidation of special districts, the agreement will take effect without referendum on the date specified in the proposed joint consolidation agreement [§752(2)(l)].
  - If the agreement calls for the consolidation of two or more towns, two or more villages, or one or more towns and villages, then at the same time as approval of the final consolidation agreement, the governing body or bodies must enact a resolution calling for a referendum. The resolution must establish a date for the referendum, name each of the towns and/or villages proposed to be consolidated and the territory that will be included in the consolidated entity, and provide the name of the proposed consolidated entity. Additional matters are listed in the law [§755(1), (2)].
  - The referendum must be held 60 to 90 days after the enactment of the resolution calling for the referendum. The referendum may be held on different days in the entities proposed to be consolidated, but may not be held more than 20 days apart [§758(1), (2)].
- Notice of the referendum must be published in a newspaper of general circulation within each entity to be consolidated at least once each week for four successive weeks prior to the referendum [§758(3)].
- If the referendum to consolidate fails in one or more of the entities to be consolidated, the consolidation process may not be initiated again for the same purpose for at least four years from the date of the referendum [§759(4)].
- If the referendum to consolidate passes in all of the entities to be consolidated, the consolidation will become effective on the date specified in the joint consolidation agreement [§752(2)(l)].

## **VOTER- INITIATED CONSOLIDATION**

The “New N.Y. Government Reorganization and Citizen Empowerment Act” provides a process for voters to petition for a public vote on consolidating their local governments. Only voters registered in the local government entity may sign consolidation petitions, or serve as the contact person for the petition.

The new legislation requires one petition to be submitted to the clerk of the town containing the greatest portion of the entities to be consolidated. If however, the consolidation involves a village government, an original petition containing the signatures of village voters must be filed with the village clerk; the balance of the original petition would be filed with the previously mentioned town clerk [§757(1)]. The petition must contain, for each governmental entity to be dissolved, the signatures of 10 percent of the voters in that governmental entity or 5000 signatures, whichever is less. However, if a governmental entity to be consolidated has 500 or fewer registered voters then the signatures of at least 20 percent of the voters are required [§757(2)].

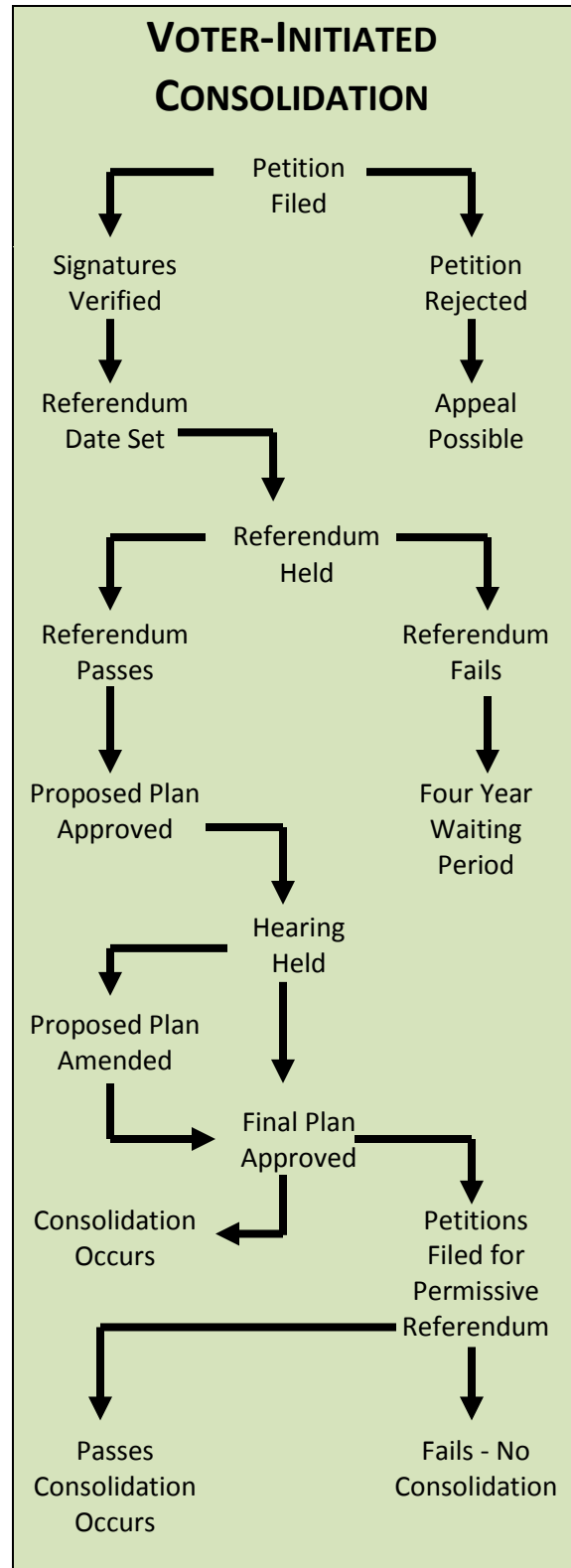
Because consolidation involves more than one local government entity, the process of preparing the petition and gathering signatures from voters in each entity will need to be coordinated so the petitions circulated in each local government unit all seek the same result.

Unlike a board-initiated consolidation, in a voter-initiated process the consolidation plan will not be developed until after the referendum on whether to consolidate passes. The plan must contain the same information as the joint agreement prepared in a board-initiated process (see page 1). Once a proposed consolidation plan is prepared by the governing bodies, voters have the opportunity to conduct another petition drive to require a second referendum, this time on the consolidation plan itself. If that drive is successful and another referendum is held, it too must pass in order for the consolidation to take effect.

If the governing bodies are unable or unwilling to prepare and approve a consolidation plan, five voters who signed the original petition may bring a C.P.L.R. Article 78 action in state Supreme Court. Depending on its findings, the court may refer the matter to mediation or issue an injunction compelling the governing bodies to act. If the governing bodies still fail to act, the court may appoint a judicial hearing officer to develop and approve a plan [§764].

The following procedures apply to voter-initiated consolidation:

- To initiate consolidation proceedings, the voters of two or more local government entities may file a petition with the town clerk of the town in which the greatest amount of territory to be consolidated is located. That petition will include signature sheets containing for each entity at least the minimum number of signatures required [§757(1)].
  - If one of the entities to be consolidated is a village, a petition containing the signatures of voters from that village must be filed with the village clerk [§757(1)].
- Within 10 days of receiving the petition, the clerk with whom it is filed must make a final determination regarding the sufficiency of the number of signatures on the petition. The clerk must notify the person identified as the contact person on the cover sheet of the petition of the determination. Any voter who signed the petition can seek judicial review of an unfavorable determination [§757(6)].
- If there are enough signatures, the governing bodies of the local government entities proposed for consolidation must enact a resolution calling for a referendum and setting a date for the vote. The resolution must be enacted within 30 days of the clerk's determination [§757(7)].



- The governing bodies must arrange for publication of the summary of the petition for consolidation in a newspaper of general circulation within each entity at least once each week for four successive weeks [§758(3)].
- The referendum must be held 60 to 90 days after adoption of the resolution calling for a referendum on consolidation [§758(1)].
- Consolidation will not take place if the referendum fails in any of the local government entities proposed to be consolidated, and the consolidation process may not be initiated for the same purpose for four years from the date of the referendum [§759(4)].
- The consolidation process will continue if a majority of the votes received in each local government entity are in favor of the referendum. A certificate of the results must be filed with the Secretary of State and with the clerks of the entities and county in which any part of the entities to be consolidated are situated [§759(3)].
- Within 30 days after certification of the favorable vote on consolidation, the governing bodies of the local government entities to be consolidated must meet [§760(1)].
- Within 180 days of that meeting, the governing bodies must prepare a proposed consolidation plan and approve it by resolution [§760(1)].
- No later than 5 business days after the resolution is adopted:
  - The proposed consolidation plan must be displayed and made readily available in a public place within each entity, along with a summary of the plan [§761(1)].
  - The proposed plan and summary must also be posted on a website maintained by each entity, or by the village, town or county in which the entities are located [§761(2)].
  - The governing bodies must arrange for publication of the summary of the proposed consolidation plan in a newspaper of general circulation within each entity at least once each week for four successive weeks [§761(3)].
- As part of the consolidation plan, the governing bodies must set a time and place for one or more public hearings on the proposed agreement. The hearing or hearings must be held 35

to 90 days after adoption of the resolution endorsing the proposed plan, and may be held jointly or separately [§762(2)].

- The governing bodies must give notice of each public hearing in a newspaper of general circulation within each entity, and on the website identified above, at least 10 days but not more than 20 days before the date of the hearing [§762(2)].
- Once the final hearing on the proposed consolidation plan is closed:
  - The governing bodies may amend the proposed consolidation plan. No later than 5 business days after the plan is amended, a summary and copy of the proposed plan must be displayed and made readily available in a public place within each entity and posted on a website maintained by each entity, or by the village, town or county in which the entities are located [§762(3), (4)].
  - The governing bodies must approve a final consolidation plan within 60 days from the close of the last public hearing [§762(3)].
- Unless a qualified petition calling for a referendum on the consolidation plan is submitted, the local government entities will consolidate on the date specified in the final consolidation plan, which must be at least 45 days after the final plan was approved [§763(1)].
- The voters of any local government unit involved in the consolidation may, within 45 days after the governing body approves the final plan, file a petition to require a referendum on the consolidation plan with the clerk of the town in which the entity or the greater portion of its territory is located. If, however, the entity is a village the original petition must be filed with the village clerk. The petition must contain the signatures of at least 25 percent of the voters in the entity, or 15,000 signatures, whichever is less. The petition could be circulated and a referendum held in one or more of the local government units that would be consolidated [§763(2)].
- Within 10 days of receiving the petition, the clerk with whom it is filed must make a final determination regarding the sufficiency of the number of signatures on the petition. The clerk must notify the person identified as the contact person on the cover sheet of the petition of the determination. Any voter who signed the petition can seek judicial review of an unfavorable determination [§763(4)].

- If there are enough signatures, the governing body to which the petition applies must enact a resolution calling for a referendum on the question whether to approve the consolidation plan and setting a date for the vote. The resolution must be enacted within 30 days of the clerk's determination [§763(4)].
- The governing body must arrange for publication of the summary of the proposed consolidation plan in a newspaper of general circulation within each entity at least once each week for four successive weeks [§763(6)].
- The referendum must be held 60 to 90 days after approval of the resolution calling for a referendum on consolidation [§763(5)].
- If a majority votes in favor of the plan taking effect, the consolidation will take effect on the date specified in the proposed consolidation plan. Without a majority vote, the referendum will fail and the consolidation will not take effect [§763(1), (8)].

## **DISSOLUTION**

Dissolution is the termination of a local government entity. The services it provides may end, or may be assumed by another local government entity that will provide them at the same or a different level. The dissolution plan is the written document that contains the terms and information regarding the dissolution of a local government entity.

The law speaks to two types of dissolution. The first is the dissolution of a village, which requires a referendum in order to be accomplished. The second type is the dissolution of fire districts, fire protection districts, fire alarm districts, special improvement districts or other improvement districts, library districts, and other districts created by law. It does not include school districts, city districts or special purpose districts created by counties under county law. For simplicity, we'll refer to the second type as the dissolution of a special district. The dissolution of a special district does not require a referendum unless the process is initiated by a petition of voters.

A town may not be dissolved.

The dissolution plan will require considerable data gathering, analysis, and discussion. To facilitate that process, the local governing body may want to designate an individual or group of people to examine the issues that must be identified in the dissolution plan. The governing body may even want to seek public input as the proposed dissolution plan is being developed, long before the public hearing required by the statute.

### **BOARD-INITIATED DISSOLUTION**

The statutory process of dissolution, when initiated by the governing body, begins with a resolution endorsing a proposed dissolution plan [§773(2)]. That plan must specify:

- The name of the local government entity to be dissolved;
- The territorial boundaries of the entity;
- The type and/or class of the entity;
- A fiscal estimate of the cost of dissolution;
- Any plan for the transfer or elimination of public employees;
- The entity's assets, including but not limited to real and personal property, and the fair value thereof in current money of the United States;
- The entity's liabilities and indebtedness, bonded and otherwise, and the fair value

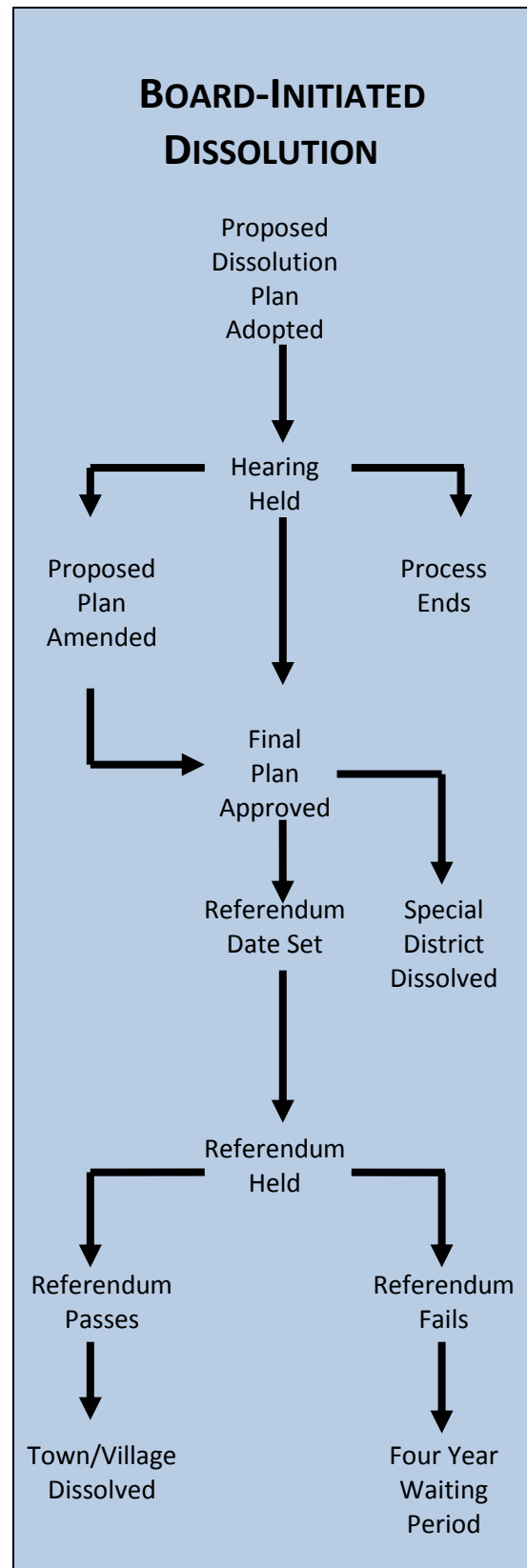


thereof in current money of the United States;

- Any agreements entered into with the town or towns in which the entity is situated in order to carry out the dissolution;
- The manner and means by which the residents of the entity will continue to be furnished municipal services following the entity's dissolution;
- Terms for the disposition of the entity's assets and the disposition of its liabilities and indebtedness, including the levy and collection of the necessary taxes and assessments;
- Findings as to whether any local laws, ordinances, rules or regulations of the entity shall remain in effect after the effective date of the dissolution or shall remain in effect for a period of time other than two years following dissolution;
- The effective date of the proposed dissolution;
- The time and place or places for a public hearing or hearings on the proposed dissolution plan; and
- Any other matter desirable or necessary to carry out the dissolution.

After the proposed dissolution plan is endorsed by the local governing board, the following procedures apply to board-initiated dissolution:

- No later than 5 business days after the resolution is adopted:
  - The proposed dissolution plan must be



displayed and made readily available in a public place within the entity, along with a summary of the plan [§775(1)].

- The proposed dissolution plan and summary must also be posted on a website maintained by the entity, or by the village, town or county in which the entity is located [§775(2)].
- The governing body must arrange for publication of the summary of the proposed dissolution plan in a newspaper of general circulation within the entity at least once each week for four successive weeks [§775(3)].
- Where the dissolution of a village is proposed, the governing body of the village must cause the proposed dissolution plan to be mailed to the supervisor of the town or towns in which the village is located [§775(4)].
- As part of the dissolution plan, the governing body must set a time and place for one or more public hearings on the proposed plan. The hearing or hearings must be held 35 to 90 days after adoption of the resolution endorsing the proposed plan [§776(1)].
- The governing body must give notice of each public hearing in a newspaper of general circulation within the entity, and on the website identified above, at least 10 days but not more than 20 days before the date of the hearing [§776(2)].
- Once the final hearing on the proposed dissolution plan is closed:
  - The governing body may decline to proceed further with dissolution proceedings [§776(3)].
  - The governing body may amend the proposed dissolution plan. No later than 5 business days after the plan is amended, a summary and copy of the proposed plan must be displayed and made readily available in a public place within the entity and posted on a website maintained by the entity, or by the village, town or county in which the entity is located [§776(3), (4)].
- Approval of the final dissolution plan must occur within 180 days from the close of the last public hearing on the proposed plan [§776(3)].
  - If the plan is for the dissolution of a special district, the plan will take effect without referendum on the date specified in the proposed dissolution plan [§778)].

- If the plan calls for the dissolution of a village, than at the same time the governing body of the village approves the final dissolution plan, it must enact a resolution calling for a referendum. The resolution must establish a date for a referendum, name the village to be dissolved, and contain other matters addressed in the law [§777(1), (2)].
- The referendum must be held at least 60 but no more than 90 days after the enactment of the resolution calling for the referendum [§780(1)].
- Notice of the referendum must be published in a newspaper of general circulation within the entity to be consolidated at least once each week for four successive weeks prior to the referendum [§780(2)].
- If the referendum to dissolve fails, the dissolution process may not be initiated again for the same purpose for at least four years from the date of the referendum [§781(4)].
- If the referendum to dissolve passes, the dissolution will become effective on the date specified in the dissolution plan [§778].

### **VOTER- INITIATED DISSOLUTION**

The “New N.Y. Government Reorganization and Citizen Empowerment Act” provides a process for voters to petition for a public vote on dissolving their local government. The new legislation requires the petition to be submitted to the clerk of the town containing the greatest portion of the entity to be dissolved. If, however, the dissolution would be of a village government, an original petition containing the signatures of village voters must be filed with the village clerk [§779(1)]. The petition must contain the signatures of 10 percent of the voters in that governmental entity or 5000 signatures, whichever is less. However, if the governmental entity to be dissolved has 500 or fewer registered voters then the signatures of at least 20 percent of the voters are required [§779(2)].

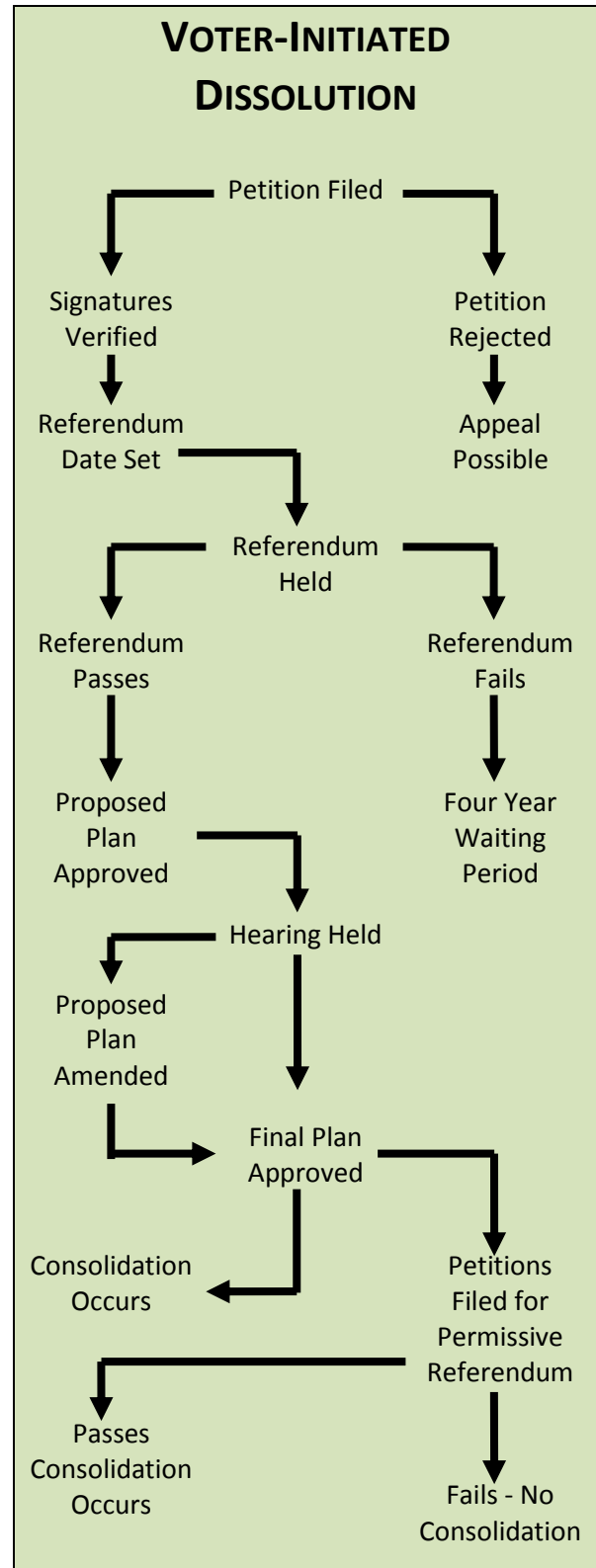
Unlike a board-initiated dissolution, in a voter-initiated process the dissolution plan will not be developed until after the referendum on whether to dissolve passes. The plan must contain the same information as in a board-initiated process (see page 10). Once a proposed dissolution plan is prepared by the governing body, voters have the opportunity to conduct another petition drive to require a second referendum, this time on the dissolution plan itself. If that drive is successful and another referendum is held, it too must pass in order for the dissolution to take

effect.

If the governing body is unable or unwilling to prepare and approve a dissolution plan, five voters who signed the original petition may bring a C.P.L.R. Article 78 action in state Supreme Court. Depending on its findings, the court may issue an injunction compelling the governing body to act. If the governing body still fails to act, the court may appoint a judicial hearing officer to develop and approve a plan [§786].

The following procedures apply to voter-initiated dissolution:

- To initiate dissolution proceedings, the voters of a local government entity may file a petition with the town clerk of the town in which the greatest amount of territory to be dissolved is located. That petition will include signature sheets containing the signatures of at least the minimum number of voters required [§779(1)].
  - If one of the entities to be dissolved is a village, a petition containing the signatures of voters from that village must be filed with the village clerk [§779(1)].
- Within 10 days of receiving the petition, the clerk with whom it is filed must make a final determination regarding the sufficiency of the number of signatures on the petition. The



clerk must notify the person identified as the contact person on the cover sheet of the petition of the determination. Any voter who signed the petition can seek judicial review of an unfavorable determination [§779(6)].

- If there are enough signatures, the governing body of the local government entity proposed for dissolution must enact a resolution calling for a referendum and setting a date for the vote. The resolution must be enacted within 30 days of the clerk's determination [§779(7)].
- The governing body must arrange for publication of the summary of the petition for dissolution in a newspaper of general circulation within each entity at least once each week for four successive weeks [§780(2)].
- The referendum must be held 60 to 90 days after approval of the resolution calling for a referendum on dissolution [§780(1)].
- Dissolution will not take place if the referendum fails, and the dissolution process may not be initiated for the same purpose for four years from the date of the referendum [§781(2), (4)].
- The dissolution process will continue if a majority of the votes received are in favor of the referendum. A certificate of the results must be filed with the Secretary of State and with the clerk of the entity and county in which any part of the entity to be dissolved is situated [§781(3)].
- Within 30 days after certification of the favorable vote on dissolution, the entity's governing body must meet [§782(1)].
- Within 180 days of that meeting, the local governing body must prepare a proposed dissolution plan and approve it by resolution [§782(1)].
- No later than 5 business days after the resolution is adopted:
  - The proposed dissolution plan must be displayed and made readily available in a public place within the entity, along with a summary of the plan [§783(1)].
  - The proposed plan and summary must also be posted on a website maintained by the entity, or by the village, town or county in which the entity is located [§783(2)].

- The governing body must arrange for publication of the summary of the proposed dissolution plan in a newspaper of general circulation within the entity at least once each week for four successive weeks [§783(3)].
- As part of the dissolution plan, the governing body must set a time and place for one or more public hearings on the proposed dissolution plan. The hearing or hearings must be held 35 to 90 days after the resolution endorsing the proposed plan [§784(1)].
- The governing body must give notice of each public hearing in a newspaper of general circulation within the entity, and on the website identified above, at least 10 days but not more than 20 days before the date of the hearing [§784(2)].
- Once the final hearing on the proposed dissolution plan is closed:
  - The governing body may amend the proposed dissolution plan. No later than 5 business days after the plan is amended, a summary and copy of the proposed plan must be displayed and made readily available in a public place within the entity and posted on a website maintained by the entity, or by the village, town or county in which the entity is located [§784(3), (4)].
  - The governing body must approve a final dissolution plan within 60 days from the close of the last public hearing [§784(3)].
- Unless a qualified petition calling for a referendum on the dissolution plan is submitted, the local government entity will dissolve on the date specified in the final dissolution plan, which must be at least 45 days after the final plan was approved [§785(1)].
- The voters of the local government entity may within 45 days, after the governing body approves the final plan, file a petition to require a referendum on the dissolution plan with the clerk of the town in which the entity or the greater portion of its territory is located. If, however, the entity is a village the original petition must be filed the village clerk. The petition must contain the signatures of at least 25 percent of the voters in the entity, or 15,000 signatures, whichever is less [§785(2)].
- Within 10 days of receiving the petition, the clerk with whom it is filed must make a final determination regarding the sufficiency of the number of signatures on the petition. The clerk must notify the person identified as the contact person on the cover sheet of the petition of

the determination. Any voter who signed the petition can seek judicial review of an unfavorable determination [§785(4)].

- If there are enough signatures, the governing body must enact a resolution calling for a referendum on the question whether to approve the dissolution plan and setting a date for the vote. The resolution must be enacted within 30 days of the clerk's determination [§785(4)].
- The governing body must arrange for publication of the summary of the proposed dissolution plan in a newspaper of general circulation within the entity at least once each week for four successive weeks [§785(6)].
- The referendum must be held 60 to 90 days after adoption of the resolution calling for a referendum on dissolution [§785(5)].
- If a majority votes in favor of the plan taking effect, the dissolution will take effect on the date specified in the proposed dissolution plan. Without a majority vote, the referendum will fail and the dissolution will not take effect [§785(1), (8)].

## **COUNTY-INITIATED DISSOLUTION**

The “New N.Y. Government Reorganization and Citizen Empowerment Act” amends Section 33-a of the Municipal Home Rule Law to allow the board of supervisors or legislature of any county to abolish any units of local government wholly contained in the county. This can include whole cities, towns, villages or districts, or the offices, departments or agencies within those local governments.

Counties already have the ability to transfer functions or duties of one local government within the county to another local government. This new law extends county governing board authority to allow them to abolish a unit of local government when the level and quality of ongoing services of all their functions or duties are transferred.

A county local law to abolish one or more government units or to transfer the functions of one or more government units must be approved by county voters at referendum. The referendum on the law must be approved by:

- (1) a majority of county voters who live in cities;
- (2) a majority of county voters who do not live in a city; and
- (3) if the local law affects the functions or duties of one or more villages, then by a majority of county voters living in the affected village(s).



## **APPENDIX C**

Municipal Services - by Function			
		Service Received By:	
		Village	Town
PUBLIC SAFETY			
	Police/Law Enforcement	x	
	Response to calls for service	x	
	Investigations	x	
	Patrols / deterrent activities	x	
	Night Watch	x	
	Fire Watch	x	
	Public Events	x	
	County Drug Task Force Participation	x	
	Drug Sweeps	x	
	Educational Services	x	
	Administrative / Non-emergency Availability	x	
	Parking Enforcement	x	
	Fire Department	x	(Village Provided)
	Fire Suppression	x	(Village Provided)
	Emergency Medical Calls	x	(Village Provided)
	Vehicle Accidents	x	(Village Provided)
	Gas Order/Leaks	x	(Village Provided)
	Hazardous Conditions/Wires Down	x	(Village Provided)
	Carbon Monoxide	x	(Village Provided)
	Hazardous Material Leaks	x	(Village Provided)
	Confined Space	x	(Village Provided)
	Automatic Alarms	x	(Village Provided)
	Cellar Pumps/Water Problems	x	(Village Provided)
	Water Rescues/Recovery	x	(Village Provided)
	Firehouse Maintenance	x	(Village Provided)
	Fire Equipment Inspection	x	(Village Provided)
	Maintenance of Municipal Fire Alarms	x	(Village Provided)
	Ambulance Department	(Town provided)	x
	Self-explanatory	(Town provided)	x
	Control of Dogs	(Town provided)	x
	Self-explanatory	(Town provided)	x
PUBLIC WORKS			
	Shared Services/Buildings	x	x
	Perform cleaning services	x	x
	Traffic Control/	x	x
	Striping/ signage /contractual expense only	x	x
	Street Maintenance	x	x
	Maintain equipment	x	x
	Tree trimming - low branches	x	x
	Coldpatch potholes	x	x
	Street sign replacements	x	x
	Roadside mowing	x	x
	Street sweeping of sand	x	
	Streetscape / shade tree maintenance	x	x
	Brush and Weeds/Highway	x	x
	Trimming trees	x	x
	Mowing/trimming w/excavator	x	x
	Sign inspection annually	x	x
	Ditching	x	x
	Mowing road sides		x

Municipal Services - by Function			
		Service Received By:	
		<u>Village</u>	<u>Town</u>
	Changing culverts		x
	Oil stone		x
	<b><u>Permanent Improvements – CHIPS</u></b>	x	x
	Highway improvement /contractual expense only	x	<b>x</b>
	<b><u>Snow Removal</u></b>	x	x
	Snow Plowing	x	x
	Pick up snow	x	x
	Sidewalk snow removal	x	x
	Haul Sand		x
	<b><u>Street Lighting</u></b>	x	x
	Contractual expense only	x	x
	<b><u>Sidewalks</u></b>	x	
	Co-funding of sidewalk repairs/contractual expense only	x	
	<b><u>Playgrounds/Rec/Parks</u></b>	x	x
	Mowing parks	x	x
	Flowers, benches, docks, flags	x	
	<b><u>Storm Sewers</u></b>	x	
	Maintenance/repair of stormwater drainage system	x	
	<b><u>Cemeteries</u></b>		x
	Burials/grounds maintenance		x
<b><u>CODES/ZONING</u></b>			
	<b><u>Code Enforcement</u></b>	x	x
	Orders to Comply	x	x
	Building Permits	x	x
	Condemnations	x	x
	Appearance Tickets	x	x
	C of O Inspections	x	x
	C of C Inspections	x	x
	*See Admin section (village) for clerical support	x	x
	<b><u>Zoning</u></b>	x	x
	Provides support to ZBA and Planning Boards	x	x
	*See Admin section(village) for clerical support	x	x
<b><u>COURT</u></b>			
	<b><u>Court</u></b>	x	x
	Preside over court	x	x
	Hold court-traffic, penal law, violations, felonies	x	x
	Prepare and dispense required paperwork	x	x
	Communicate with appropriate law enforcement & government agencies	x	x
	Perform record searches	x	x
	Prepare monthly audit reports	x	x
	Process forms (warrants, license suspensions,certifications)	x	x
	Handle bail operations/tickets/all payments	x	x
	Manage court office	x	x
<b><u>ADMINISTRATION/FINANCE</u></b>			
	<b><u>Legislative</u></b>	x	x
	Board - Oversee operations/fiduciary responsibility	x	x

Municipal Services - by Function			
		Service Received By:	
		Village	Town
	<b><u>Finances/Clerk</u></b>	x	x
	All bookkeeping functions - balance accounts, transfers, entries, cash receipts	x	x
	Prepare and file annual reports	x	x
	Handle workman comp documentation	x	x
	Payroll/General	x	x
	Contractor payroll and audit	x	x
	Handle public requests/phone/visits	x	x
	Handle abstract	x	x
	Deposits/banking	x	x
	Tax collection	x	x
	Purchase Order process	x	x
	Prepare board paperwork	x	x
	Issue permits and licenses/Games of Chance	x	x
	Process insurance claims	x	x
	Process tax searches	x	x
	Maintain personnel records	x	x
	Handle civil service personnel process	x	x
	Maintain debt ledgers	x	x
	Maintain code enforcement village and town records	x	x
	clerical support for code enforcement	x	x
	Prepare invoices for reimburseables,(fire dept/PW)	x	x
	Prepare and submit all required reports to state agencies	x	x
	Communicate with board members on all matters	x	x
	Set up meetings as requested	x	x
	Maintain current information on website	x	x
	Answer FOILS as required	x	x
	Maintain website		x
	Water/sewer payment receipts	x	
	<b><u>Registrar of Vital Statistics</u></b>		<b>x</b>
	Town Clerk handles process for birth and death certificates and records		x
	<b><u>Legal Counsel</u></b>	x	x
	Advise on legal issues	x	x
	<b><u>Assessors</u></b>	(Town provided)	<b>x</b>
	Assessment services for town and village	(Town provided)	x
	<b><u>Health Officer</u></b>		<b>x</b>
	Self-explanatory		x
	<b><u>Historian</u></b>	x	<b>x</b>
	Self-explanatory	x	x
<b><u>WATER/SEWER</u></b>			
	<b><u>Water Administration</u></b>	x	
	Village clerk and deputy handle all water/sewer billings and admin functions	x	
	<b><u>Transmission &amp; Distribution</u></b>	x	
	UFPO's/finding pipes/wires underground (handles both village and town)	x	
	Water Samples (handles both village and town)	x	
	Meter reading (handles both village and town)	x	
	State Reports(handles both town and village)	x	
	Training/Class D License	x	
	Water Shutoffs(handles both village and town)	x	
	Water breaks(handles both village and town)	x	
	Frozen lines and meters (handles both village and town)	x	

Municipal Services - by Function			
		Service Received By:	
		Village	Town
	Water meters/hydrants (handles both village and town)	x	
	Replace curb boxes/main valves (handles both village and town)	x	
	Canal banks (village only)	x	
	Hydrant maintenance(handles both village and town)	x	
	Yearly tests backflow (handles both village and town)	x	
	Leak detection (handles both village and town)	x	
	RPZ inspections/follow up (handles both village and town)	x	
	Water tank maintenance and inspections (handles both village and town)	x	
	<b>Sanitary Sewer</b>	x	
	Pump station checks	x	
	Pump station maintenance	x	
	Manhole checks	x	
	Sludge removal prep (contractor hauls)	x	
	Debris removal	x	
	<b>Sewage Treatment and Disposal</b>	x	
	Read meters in and out of plant	x	
	Monitor computer system in plant	x	
	Pump checks throughout plant, grinders & blowers	x	
	Monitor plant 24/7	x	
	Plant/preventive maintenance	x	
	In fluent and out fluent testing	x	
	Check solids in tanks	x	
	Prepare and submit mandatory paperwork to state agencies	x	
	Screening	x	

## **APPENDIX D**

Personnel Analysis - Current versus Post-Dissolution						
	Current Village		Current Town		Post Dissolution	
<u>Department</u>	<u>Full-Time</u>	<u>Part-Time</u>	<u>Full Time</u>	<u>Part Time</u>	<u>Full-time</u>	<u>Part-time</u>
Town Clerk office			3		5	
Assessor		0		1.5	1	
Clerk/Treasurer	2	0.5				
Police	10	1.8			7	3
Ambulance			2		2	
Animal control				0.3		0.3
Health Officer				0.1		0.1
Zoning/code enforcement		1				0.5
Court	1	2		3	1	2
DPW	6		5		10	
Fire Department	2	8	0	0		District
Attorney		0.3		0.3		0.3
Mayor and Board		5				
Town Supervisor and Board				5		5
Water Department	1				2	0.5
Sewer Department	2				2	0.5
<b>Totals</b>	<b>24</b>	<b>18.6</b>	<b>10</b>	<b>10.2</b>	<b>30</b>	<b>12.2</b>
<u>Current = 34 F/T (combined village and town) versus 30 F/T - post-dissolution</u>						
Reduction 3 - PD; 2 shift to Fire District						
<u>Current=28.8 P/T (combined village and town) versus 12.2 P/T - post-dissolution</u>						
Reduction - 1 assessor's; 1 clerk/treasurer; 1 zoning; 5 Mayor and board; .3 attorney;						
8 shift to fire district; 1 court; Police/increased p/t hrs						

## **APPENDIX E**



# VILLAGE OF LYONS

## STATEMENT OF VALUES

6/1/2013 to 6/1/2014

6/1/2010 Numerous changes to SOV and values amended to reflect the 2009 CBIZ Appraisal

LOC #	DESCRIPTION	COVERAGE	AMOUNT
1	Village Offices /Police 72-76 William Street Masonry - Non Combustible Bldg	BLDG CONTENTS	\$ 1,279,300 \$ 264,400
2	Frame Pole Barn Elm Street	BLDG CONTENTS	
3	Fire Department 23 Water Street Masonry - Non Combustible Bldg	BLDG CONTENTS	\$ 1,400,300 \$ 27,700
5-1	Sewage Treatment Plant Incl all Buildings and Tanks 50 Clyde Road	BLDG CONTENTS	Each building is insured separately
5-3	Well House 50 Clyde Road	BLDG CONTENTS	\$ 31,700
5-5	Well House 50 Clyde Road	BLDG CONTENTS	\$ 31,700
5-6	Storage Shed 50 Clyde Road	BLDG CONTENTS	\$ 13,600 \$ 12,600
5-7	Control Building 50 Clyde Road Joisted Masonry Bldg	BLDG CONTENTS	\$ 841,200 \$ 22,500
5-8	Old Settling Basin #1 50 Clyde Road Fire Resistive Bldg	BLDG CONTENTS	\$ 115,300
5-9	Old Settling Basin #2 50 Clyde Road Fire Resistive Bldg	BLDG CONTENTS	\$ 115,300
5-10	Clarifier #1 50 Clyde Road Fire Resistive Bldg	BLDG CONTENTS	\$ 369,000

LOC #	DESCRIPTION	COVERAGE	AMOUNT
5-11	Clarifier #2 50 Clyde Road Fire Resistive Bldg	BLDG CONTENTS	\$ 369,000
5-12	Influent Building 50 Clyde Road Fire Resistive Bldg	BLDG CONTENTS	\$ 1,014,900
5-13	Chlorine Contact Tank 50 Clyde Road Fire Resistive Bldg	BLDG CONTENTS	\$ 184,600
5-14	Aeration Tank 50 Clyde Road Fire Resistive Bldg	BLDG CONTENTS	\$ 599,800
5-15	Reaeration Tank 50 Clyde Road Fire Resistive Bldg	BLDG CONTENTS	\$ 876,600
5-16	Sludge Building Including Inverters 50 Clyde Road Fire Resistive Bldg	BLDG CONTENTS	\$ 1,229,600
6/1/2013 Amend Description			
5-17	Solar Panels 50 Clyde Road Non-combustible	BLDG CONTENTS	\$ 208,400
6/1/2013 Added			
6	Band Stand Village Park	BLDG CONTENTS	\$ 31,700
7	Band Stand Taylor Park	BLDG CONTENTS	\$ 19,300
8	Clock in Church Steeple William & Queen Streets Joisted Masonry Bldg	BLDG CONTENTS	\$ 118,100
9	Water Tank 250,000 gallon Sohn Alloway Road Non-combustible Bldg	BLDG CONTENTS	\$ 362,100
10-1	Water Tank #1 500,000 gal. Pearl Street Non-combustible Bldg	BLDG Contents	\$ 739,800

LOC #	DESCRIPTION	COVERAGE	AMOUNT
10-2	Water Tank #2 250,000 Gal. Pearl Street Non-combustible Bldg	BLDG CONTENTS	\$ 334,000
13	Lift Station Geneva Street Joisted Masonry Bldg	BLDG CONTENTS	\$ 144,100
14	Lift Station Rt. 31 Fire Resistive	BLDG CONTENTS	\$ 149,900
15	Lift Station Cole Road Fire Resistive	BLDG CONTENTS	\$ 122,700
16	Parker Lift Station Dunn Road Fire Resistive	BLDG CONTENTS	\$ 152,900
17	Lift Station Water Street East Fire Resistive	BLDG CONTENTS	\$ 122,700
18	Lift Station Water Street West Fire Resistive	BLDG CONTENTS	\$ 121,500
19	Lift Station Forgham Street Fire Resistive	BLDG CONTENTS	\$ 117,700
20	Lift Station Layton Street Fire Resistive	BLDG CONTENTS	\$ 121,500
21	Lift Station Leach Rd., Lyons, NY 14489	BLDG CONTENTS	\$ 111,200
22	Lift Station North Canal	BLDG CONTENTS	\$ 37,900
23	Lift Station Layton Street-Herman Brothers	BLDG CONTENTS	\$ 37,900

LOC #	DESCRIPTION	COVERAGE	AMOUNT
24-1	Salt Storage Shed 70 Clyde Road Frame	BLDG CONTENTS	\$ 467,800
24-2	Joint Fuel Facility 70 Clyde Road , Lyons NY 14489	BLDG CONTENTS	\$ 96,100
25	Water Treatment Plant 40 Clyde Road Joisted Masonry Bldg	BLDG CONTENTS	\$ 2,868,400 \$ 39,400
26	Lyons Main Street Sign Geneva Street and Water Street	BLDG CONTENTS	\$ 7,900
6/1/2010 Added per CBIZ			

100% VALUES \$ 15,332,100

X ,90

90% VALUATION **\$13,798,890**

Reviewed &amp; Approved by Municipal Official:

\_\_\_\_\_  
Municipal Official Signature & Title\_\_\_\_\_  
Date

Village of Lyons  
70 William Street  
Lyons, NY 14489



Policy Number: MCAVLYN001

Effective Date: 06/01/2013

Expiration Date: 06/01/2014

## NYMIR SCHEDULE OF VEHICLES

Seq.#	Vehicle Key Class	Year	Make	Model	VIN	Cost New	Comp Ded.	Coll Ded.	Annual Premium
Garage Location: 1 72-76 WILLIAM STREET									
1	9	07906	1981	CAB & CHASIS	FOR VACALL-TR	TBD			\$71.50
2	11	31479	1979	MACK	DUMP	RD685P8631			\$218.90
3	12	31479	1992	MACK	DUMP	2M2P263CXNC010550			\$218.90
4	15	40479	1988	MACK	DUMP	1M2P130C6JW012204			\$481.80
5	33	21479	2003	FORD	DUMP	1FDAF57F53EA12237			\$177.10
6	34	01499	1986	CHEVY	SNOW THROWE	1GCGD34J2GF440977			\$95.70
7	36	31479	2004	International	Dump	1H7WAAARX4J016302			\$218.90
8	37	07398	2005	Ford	Taurus	1FAFP532X5A201072		\$200	\$344.30
9	39	07911	2007	DODGE	CHARGER	2B3KA43G37H708563		\$200	\$452.10
10	42	01499	2008	FORD	F250 PICKUP	1FTSX21558EE40417		\$250	\$399.30
11	43	07911	2009	DODGE	CHARGER	2B3KA43V39H513631		\$200	\$524.70
12	44	31479	2009	MACK	DUMP	1M2AX02C59M001248		\$0	\$218.90
13	46	01499	2004	CHEVY	SILVERADO PICK	1GCEK19T34E188508		\$250	\$399.30
14	47	21499	1997	FORD	F350 BUCKET TR	3FELF47G7VMA69611		\$0	\$192.50
15	48	07911	2010	Chevy	Tahoe	1GNUKAE07AR261270		\$200	\$610.50
16	50	07911	2012	Chevy	Tahoe	1GNSK2E03CR279247		\$200	\$677.60
17	51	01499	2007	CHEVY	SILVERADO PICK	1GCEK19B67E177112		\$250	\$399.30

**SCHEDULED EQUIPMENT**

% COINSURANCE

# 0	TYPE	ID # / SERIAL NO.	NEW USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION EDP COMPUTER COVERAGE				
# 1	TYPE	ID # / SERIAL NO. INSTALLED IN POLICE	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER DELL	MODEL 220-2466	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 2,000
	DESCRIPTION PENTIUM III COMPUTER				
# 2	TYPE	ID # / SERIAL NO.	NEW/ USED RC	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL 345893	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 2,000
	DESCRIPTION DIGITAL VIDEO CAMERA				
# 3	TYPE	ID # / SERIAL NO.	NEW/ USED RC	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 2,500
	DESCRIPTION SOFTWARE				
# 4	TYPE	ID # / SERIAL NO.	NEW USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 20,000
	DESCRIPTION EXTRA EXPENCE				
# 5	TYPE	ID # / SERIAL NO.	NEW/ USED RC	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 30,000
	DESCRIPTION BLANKET LIMIT HARDWARE				
#	TYPE	ID # / SERIAL NO.	NEW/ USED RC	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 10,000
	DESCRIPTION ELECTRICAL CABINET				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				

OFEQSCHED

**SCHEDULED EQUIPMENT****% COINSURANCE**

# 0	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION EDP Computer Police Department				
# 1	TYPE	ID # / SERIAL NO. 72742	NEW/ USED RC	CAPACITY	DATE PURCHASED
	MANUFACTURER REMINGTON	MODEL MPH900	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 22,425
	DESCRIPTION LICENSE PLATE READER				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				

OFEQSCHED

**SCHEDULED EQUIPMENT**

SCHEDULED EQUIPMENT					% COINSURANCE
# 1	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY RC	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 176,500
	DESCRIPTION MISCELLANEOUS TOOLS & EQUIPMENT-NO ONE ITEM OVER \$5,000				
# 3	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER HUBER	MODEL	MODEL YEAR 1960	OTHER	AMOUNT OF INSURANCE \$ 3,000
	DESCRIPTION 1 M-52 ROAD MAINTAINER				
# 4	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 20,000
	DESCRIPTION STREET LIGHTS-PKG.LOT REAR CANAL AND WILLIAM ST.				
# 10	TYPE	ID # / SERIAL NO. 5845281	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER WISCONSIN	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 10,000
	DESCRIPTION GENERATOR S.N.				
# 15	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 20,000
	DESCRIPTION 4 LARGE SNOWPLOWS @ \$5,000 EACH				
# 16	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 9,000
	DESCRIPTION 3 SMALL SNOWPLOWS @ 3,000 EACH				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER MACK	MODEL	MODEL YEAR 1988	OTHER	AMOUNT OF INSURANCE \$ 25,000
	DESCRIPTION DUMP TRUCK				
# 21	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER MACK	MODEL	MODEL YEAR 1979	OTHER	AMOUNT OF INSURANCE \$ 15,000
	DESCRIPTION DUMP TRUCK				
# 22	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER MACK	MODEL	MODEL YEAR 1992	OTHER	AMOUNT OF INSURANCE \$ 65,000
	DESCRIPTION DUMP TRUCK				
# 24	TYPE	ID # / SERIAL NO. 485PM001282	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER MACK	MODEL	MODEL YEAR 1981	OTHER	AMOUNT OF INSURANCE \$ 30,000
	DESCRIPTION CAB/CHASIS VAC ALL				
# 28	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 5,000
	DESCRIPTION VILLAGE PARK PA SYSTEM				
# 30	TYPE	ID # / SERIAL NO. VARIOUS	NEW/ USED	CAPACITY RC	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 12,000
	DESCRIPTION (12) POLICE RADIOS @ 1,000 EA.				
# 31	TYPE	ID # / SERIAL NO. 402AVSL145	NEW/ USED	CAPACITY RC	DATE PURCHASED 6/1/1997
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 1,200
	DESCRIPTION (1) POLICE RADIO @ 1200				
OFEQSCHED					

COPYRIGHT 2005, AMS SERVICES, INC.

Lyons Dissolution Study - Page 96



**SCHEDULED EQUIPMENT**

% COINSURANCE

#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
34	MANUFACTURER BULLARD BST	MODEL 16228	MODEL YEAR 2000	OTHER	AMOUNT OF INSURANCE \$ 18,155
	DESCRIPTION THERMAL IMAGING CAMERA WITH TRUCK MOUNT CAMERA CHARGER				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
35	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE
	DESCRIPTION 35 RADIO'S @700 EACH				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
37	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE
	DESCRIPTION 1 1/2 TON DUMP				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
40	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE
	DESCRIPTION AIR COMP 19773A				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
41	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE
	DESCRIPTION 260KW-GENERATOR 131171-1				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
42	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE
	DESCRIPTION 7300 DUMP				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE
	DESCRIPTION MOWER W/ BLOWER				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
45	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE
	DESCRIPTION ARM MOWER				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
46	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE
	DESCRIPTION DUMP				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
47	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE
	DESCRIPTION 70 KW GENERATOR				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
48	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE
	DESCRIPTION 15 KW GENERATOR				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
49	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE
	DESCRIPTION 125 KW GENERATOR				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
50	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE
	DESCRIPTION 8 KW PROPANE GENERATOR				

OFEQSCHED

**SCHEDULED EQUIPMENT**

% COINSURANCE

#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
51	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 6,000
	DESCRIPTION GEN EYE PIPE INSPECTION CAMERA SYSTEM				
#	TYPE	ID # / SERIAL NO. 3FELF47G7VMA69611	NEW/ USED	CAPACITY	DATE PURCHASED
52	MANUFACTURER FORD	MODEL	MODEL YEAR 1997	OTHER	AMOUNT OF INSURANCE \$ 10,000
	DESCRIPTION F-350 BUCKET TRUCK				
#	TYPE	ID # / SERIAL NO. M0X540A050673	NEW/ USED	CAPACITY RC	DATE PURCHASED
53	MANUFACTURER JOHN DEERE	MODEL	MODEL YEAR 2010	OTHER	AMOUNT OF INSURANCE \$ 6,652
	DESCRIPTION MOWER X540 HDAP				
#	TYPE	ID # / SERIAL NO. M047SBX085837	NEW/ USED	CAPACITY	DATE PURCHASED
54	MANUFACTURER JOHN DEERE	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 2,899
	DESCRIPTION 47" QUICK HITCH SNOW BLOWER				
#	TYPE	ID # / SERIAL NO. 1DW624KZCBD639582	NEW/ USED	CAPACITY RC	DATE PURCHASED 10/11/2011
55	MANUFACTURER JOHN DEERE	MODEL	MODEL YEAR 2011	OTHER	AMOUNT OF INSURANCE \$ 128,525
	DESCRIPTION 624H WHEEL LOADER				
#	TYPE	ID # / SERIAL NO. JJGN58SNJBC543814	NEW/ USED	CAPACITY RC	DATE PURCHASED
56	MANUFACTURER CASE	MODEL	MODEL YEAR 2011	OTHER	AMOUNT OF INSURANCE \$ 108,963
	DESCRIPTION BACKHOE 4WD 580SN				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER NEUROS	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$ 52,000
	DESCRIPTION TURBO BLOWER (AT THE SEWER PLAN)				
#	TYPE	ID # / SERIAL NO. 1M2K111C1BM001282	NEW/ USED	CAPACITY RC	DATE PURCHASED 8/14/2012
58	MANUFACTURER ELGIN	MODEL	MODEL YEAR 2012	OTHER	AMOUNT OF INSURANCE \$ 144,677
	DESCRIPTION MEGAWIND STREET SWEEPER				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				
#	TYPE	ID # / SERIAL NO.	NEW/ USED	CAPACITY	DATE PURCHASED
	MANUFACTURER	MODEL	MODEL YEAR	OTHER	AMOUNT OF INSURANCE \$
	DESCRIPTION				

## **APPENDIX F**

# LYONS POLICE

Lyons Police  
72 William Street  
Lyons N.Y. 14489

[Home Page](#)   [Chief's Welcome](#)   [For Your Information](#)   [Press Releases](#)   [Photos](#)

## Press Releases

# LYONS POLICE DEPARTMENT 2012 ANNUAL REPORT

*"The fear of crime has permeated the fabric of American Life"*

*Warren Burger*

*Prepared and submitted by:*

Richard J. Bogan, Chief of Police

***January, 2013***

## MISSION STATEMENT

General Order 1-2-2011

The mission of the Lyons Police Department is to enhance the quality of life  
in the Village of Lyons.

- *We believe in the dignity and worth of all people. We are committed to providing high quality, community-oriented police services with sensitivity, problem-solving, teamwork, openness, continuous self-evaluation and improvement, protecting*

*constitutional rights and providing leadership to the police profession.*

- *The members of the Department practice the philosophy of Community Policing. This philosophy promotes a strong partnership between residents and their Police Department. It is based on the premises that both the police and the community must work together as equal partners to identify, prioritize and solve problems such as crime, and the fear of crime, in neighborhoods, with the goal of improving the overall quality of life in the community of Lyons. Members of the Lyons Police Department shall actively pursue the cooperation of every resident in an effort to create a police and community partnership that is sensitive to the different cultures that make up the human diversity of our community.*
- *It is the express policy of this Department to enforce the laws, preserve the peace, reduce crime and the fear of crime and provide for a safe environment.*

**Dear Mayor Kleisle,**

**Members of the Village Board of Trustees**

**Residents of The Village of Lyons:**

I am pleased to present the Annual Report of the Lyons Police Department for 2012. This report has been prepared to provide an overview of the activity of the Department for the past year for your information and consideration.

In 2012, the Lyons Police Department worked at increasing quality of life, especially peace and order in the Village by heightening police presence and visibility. The application of various sections of the NYS Penal Law and sections of the Village Code has helped persons who may not believe in good manners to conduct themselves in a more acceptable manner. Our officers have discouraged loud and obscene language and tumultuous behavior in public places. We continue partnering with other Law Enforcement agencies for special services and training, maximizing our ability to provide public safety services. We work with local resources such as Fire, Emergency Medical, Code Enforcement and Animal Control to help deliver a continuity of services to the community.

An issue facing the Police Department and its' officers this year was dissolution. Dissolution was on the ballot in the November election and successfully passed. This has been, and, as we begin a new year, continues as a cloud over the heads of our officers. Hopefully the status of the Department and the careers of our officers will be defined in the foreseeable future. In spite of uncertainty, our officers continue to provide police services with a high degree of dedication and professionalism as evidenced in the body of this report.

Respectfully submitted;

*Richard J. Bogan*

Richard J. Bogan

Chief of Police

## **LYONS POLICE DEPARTMENT**

### **Roster of Members, 2012**

**Richard J. Bogan**

*Chief of Police*

Sgt. Steven Brendlinger

Sgt. Jeremiah Dresser

Ofc. Kevin Costello

Ofc. Eric Minisce

Ofc. Peter J. Mastracy (transfer to Canandaigua 5/12/2012)

Ofc. Christopher Reynolds (transfer to Geneva 9/02/2012)

Ofc. Jeffrey Shields

Ofc Joshua Weddell

P/T Ofc. Phil Bustos

P/T. Ofc. John Flock

P/T Ofc. Brian Ritchie

P/T Ofc. Anthony Bartucca

P/T Ofc Blake Hunt (appointed 9/10/2012)

Police Clerk Helen Weimer

Parking Enforcement Officer Denise Eaton

**The dedication to duty, integrity, pride and professionalism that these men and women exhibit has made the Lyons Police Department the successful and efficient law enforcement agency that it is today.**

K-9 Cody

#### **Police Report**

YEAR	<b>2012</b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Total Calls for Service	5711 down 2%	5852 down 13%	6679
Criminal Complaints:	588 down 5%	619 down 16.65%	741
Criminal Arrests:	290 down 4%	301 down 12.75%	345
Drug Arrests:	23	19 down 62.74%	51
Warrant Arrests :	176 up 22%	144 up 27.43%	113
Vehicle and Traffic :	456 down 34%	690 down 29.94%	985
DWI Arrests:	4	20	34
Quality of Life Arrests:			

Disorderly Conduct:	42		24	
Open Container:	1		1	
Loitering:	0		0	
Unreasonable Noise:	3		2	
Littering:	0		0	
Animal Complaints:	84		81	97
Domestic Violence Complaints:	215	down 8%	233	up 23.93% 188
Motor Vehicle Accidents :	110		125	126
Parking Tickets Issued:	855		967	up 89.24% 511
Fines Collected:	\$22,905		\$20,509	\$9765
Surcharge Collected:	\$ 210		\$60	
Fines Uncollected:	\$6715		\$6590	\$1319
Misc. Fees Collected:	\$ 41		\$672	\$ 60
MVA Report Copies:	\$ 71		\$135	\$ 221
Officer Injuries	2		1	4
Personnel Complaints	0		0	5

Respectfully Submitted,

*Richard J. Bogan*

Richard J. Bogan,  
Chief of Police



Page 5 is a listing of reportable activity, comparing those totals, 2012 to 2011 and again reviewing the changes from 2010. Changes from 2010 to 2011 were somewhat affected by a reduction in staffing. Staffing remained relatively consistent from 2011 through 2012. Although some of the hours were reallocated from full to part time officers, essentially the same numbers of officers were on duty at any given time in 2012 as was on duty at that time in 2011.

Calls for service remained almost consistent, down by only 2%. Warrant arrests and traffic tickets use a complaint (job) number for documentation. Subtracting those numbers from the total represents the actual number of times in the year that some citizen felt the need to pick up the phone and call for a police officer. Citizens needed a police officer 5581 in 2012, 5018 in 2011 and 5079 in 2012. This three year documentation is significant in that it shows a citizen requesting the services of a police officer in the Village of Lyons, over 5000 times a year. The reduction of the number of officers from 2010 to 2011 showed an increase in the workload of those officers of approximately 39% more calls per officer. That work load remained constant into 2012.

Criminal complaints dropped by 5%, a slight, although almost insignificant amount. The number of arrests also dropped a slight amount, 4%. The clearance rate remains at just slightly over 50% for the third year. The number of warrant arrests again rose, about 22%. Again, this is a representation of my preference to arrest with a court issued warrant rather than without a warrant when possible.

Vehicle and traffic tickets are down from 690 in 2011 to 456 in 2012, a drop of 34%. I do not see this as decrease in enforcement as much as an increase in deterrence. Officers have been reallocated during patrol with a directive to maintain visibility. The police vehicles, large SUV Tahoes and selective enforcement details with officers wearing high visibility clothing, encouraged drivers to comply with traffic regulations. The number of motor vehicle accidents in the Village dropped 20%, from 125 to 100. Traffic safety remains a priority in the Village.

Just as a visible presence encourages compliance with vehicle and traffic laws, high visibility patrol encourages peace and order. The increase in disorderly conduct arrests reflects our mandatory arrest policy at fighting in public complaints. It is our goal to make our citizens feel safe in the Village, in their homes and as they are about in public. The quote from the late Chief Justice Warren Burger is a testament to the presence of the dedicated officers of our department. Often, the fear of crime or the perception of an unsafe community, can be more detrimental than the actual occurrence of crime. The presence and visibility of the Village of Lyons Police Department has served to increase the enjoyment of the community by its' citizens.

### Index Crimes

Index crimes or serious crimes, are reported annually to the FBI for statistical analysis. Based on these reports, the State and Federal governments make crime rate and crime indexes available to the public. Just

like poverty rates, and graduation rates based on government statistics, the crime index, that being the number of serious or "index crimes" per capita or per population, can be an indication of the desirability of a community for a business or housing location.

	2012 Index Crimes	2011 Index Crimes	2010 Index Crimes
<b>Violent crime.....</b>	<b>14</b>	<b>21.....</b>	<b>24</b>
Murder.....	0	0.....	0
Forcible Rape.....	0	3.....	1
Robbery.....	0	4.....	4
Aggravated Assault...	13	14 .....	24
<b>Property Crime.....</b>	<b>153</b>	<b>112 .....</b>	<b>151</b>
Burglary .....	30	37.....	36
Larceny.....	121	91.....	112
MV Theft.....	2	0.....	3
<b>TOTAL...</b>	<b>167</b>	<b>133 .....</b>	<b>175</b>

The crime rate in the community is projected based on per 1,000,000 population. An index number is assigned and compared to other communities. This per capita crime index can be compared to previous years to see crime levels.

Year	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Index	388.4	348.9	407.1	373.0	418.0	392.0	593.3	501.9	490.06	377.0

Based on this comparison, the Crime Index in the Village of Lyons is up from 2011, which was the lowest level in 10 years. This is attributed to a substantial rise in property larceny. All other index crimes are down.

Some of this may be the current policy of the Department to encourage reporting and documentation of all instances of theft. The more documentation of instances of any crime helps establish a pattern. That pattern may increase solvability and clearance by arrest.



2013 will be occupied by the dissolution process. It will be important to remove some of the uncertainty early in the process so our officers can continue to work toward their personal and professional goals. During this process, I assure our citizens that the Officers of the Village of Lyons Police Department will continue to provide professional, fair and effective services to this community.

Copyright 2013 . Lyons Police Department. All rights reserved.

---



## **APPENDIX G**

## KEY ASSUMPTIONS

The following key assumptions form the basis for the Dissolution Plan recommended by the Committee. They are not mandates to be dictated to the Town Board, but rather reflect determinations made by the Dissolution Committee when establishing the costs and fiscal implications of dissolution for taxpayers.

The accuracy of the fiscal projections and published projected tax rates depends upon certain assumptions made by the Dissolution Committee. Specifically, whether:

- The Town Board will implement the Plan as written. Furthermore, successor Town Boards will continue to adhere to the Plan.
- The Town Board will adhere to the policy identified in its Town Employee Handbook, and consider former Village employees to be "new" employees (capping contributions for hospital/medical benefits at \$5000).
- Wages will be equalized: compensation for like positions (held by both Town and Village) would be raised to reflect the higher salary.
- Retirees of both the Town and Village will continue to receive their current health plan benefits.
- The Town will establish Districts as contemplated by the Plan.
- The Town Board will adhere to recommended staffing levels contemplated by the Plan.
- All assets recognized by the Plan will be maintained by the Village, and transferred to the Town upon dissolution.
- The current, non-union employees of the Town will continue employment, post-dissolution, at the wages and benefit levels that are currently in place (and were utilized for calculating costs).
- Assessments will not change significantly (the basis for prepared tax tables).

## **APPENDIX H**

Town and Village of Lyons 2012-2013 Dissolution Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminations	Post Dissolution Budget	District Shift	Increases	Exclusion	Funds		Districts				
Account Code	Account Description								Highway	General	Former Village	Former TOV	Alloway Lighting	Grist Mill Lighting	Fire
<b>REVENUES A,B,DA,DB,SF,SL, Funds</b>															
<b>Real Property Taxes and Tax Items</b>															
A1001	Real Property Taxes(townwide) (village)	\$449,961	\$1,940,677												
B1001	Real Property Taxes(Gen Fund-Outside village)	\$0								\$0					
DA1001	Real Property Taxes(Hwy - Townwide)														
DB1001	Real Property Taxes(Hwy Outside Village)	\$182,890							\$0						
AL1001	Real Property Taxes (new Alloway District Lighting												\$3,000		
SL1001	Real Property Taxes(Grist Mill Lighting)	\$1,530												\$1,530	
SF1001	Real Property Taxes (Fire Prot Dist #1)	\$153,281													
	Total	<b>\$787,662</b>	<b>\$1,940,677</b>												
A1081	Other Payments in Lieu of Taxes	\$18,000	\$77,387		\$95,387					\$95,387					
	Total	<b>\$18,000</b>	<b>\$77,387</b>												
A1090	Interest & Penalties on Real Property Taxes	\$4,000	\$25,000		\$29,000					\$29,000					
	Total	<b>\$4,000</b>	<b>\$25,000</b>												
	<b>Subtotal Real Property Taxes &amp; Tax Items</b>	<b>\$809,662</b>	<b>\$2,043,064</b>	\$0	<b>\$124,387</b>	\$0		\$0		<b>\$124,387</b>					
<b>Non-Property Taxes</b>															
A1120	Non-Property Tax Dist by County		\$220,000		\$220,000					\$220,000					
B1120	Non-Property Tax Dist by Co(Gen Fund-Outside village)	\$70,000			\$70,000					\$70,000					
A1130	Utilities Gross Receipts Tax		\$45,000	\$45,000											
A1170	Franchises	\$6,000	\$30,000		\$36,000					\$36,000					
	Total	<b>\$76,000</b>	<b>\$295,000</b>		<b>\$326,000</b>										
	<b>Subtotal Non-Property Taxes</b>	<b>\$76,000</b>	<b>\$295,000</b>	\$45,000	<b>\$326,000</b>	\$0		\$0		<b>\$326,000</b>					
<b>Departmental Income</b>															
A1255	Clerk Fees	\$1,000	\$900		\$1,900					\$1,900					
A1520	Police Fees		\$1,200		\$1,200					\$1,200					
A1550	Dog Control Fees	\$500			\$500					\$500					
A1603	Vital Statistics Fees	\$5,000			\$5,000					\$5,000					
A1640	Ambulance Charges	\$425,000			\$425,000					\$425,000					
A1710	Public Works Services		\$4,000		\$4,000					\$4,000					
A2110	Zoning Fees		\$10,000		\$10,000					\$10,000					
B2110	Zoning Fees	\$2,000			\$2,000					\$2,000					
A2192	Charges for Cemetery Services	\$15,000			\$15,000					\$15,000					
	Total	<b>\$448,500</b>	<b>\$16,100</b>		<b>\$464,600</b>					<b>\$464,600</b>					
	<b>Subtotal Departmental Income</b>	<b>\$448,500</b>	<b>\$16,100</b>	\$0	<b>\$464,600</b>	\$0		\$0		<b>\$464,600</b>					
<b>Intergovernmental Charges</b>															
A2210	General Services, Other Govt (st lights/salt shed)		\$16,600		\$16,600				\$16,600						
A2262	Fire Protection Services		\$140,000					\$140,000							
DA2302	Snow Removal - snow	\$55,000			\$55,000				\$55,000						
A2350	Youth Recreation Services		\$1,500		\$1,500				\$1,500						
	Total	\$55,000	\$158,100		\$73,100				\$73,100	\$0					
	<b>Subtotal Intergovernmental Charges</b>	<b>\$55,000</b>	<b>\$158,100</b>	\$0	<b>\$73,100</b>	\$0		<b>\$140,000</b>	<b>\$73,100</b>						
<b>Use of Money and Property</b>															
A2401	Interest and Earnings	\$2,000	\$4,000		\$6,000					\$6,000					
A2401R	Interest and Earnings, Reserves	\$200			\$200					\$200					
B2401	Interest and Earnings	\$500			\$500					\$500					
DA2401	Interest and Earnings	\$700			\$700				\$700						
DA2401R	Interest and Earnings-Cap Reserve-Hgwy Equip	\$100			\$100				\$100						
DA2416	Rental of Equipment - Mach	\$55,000			\$55,000				\$55,000						
DB2401	Interest and Earnings	\$700			\$700				\$700						
	Total	<b>\$59,200</b>	<b>\$4,000</b>		<b>\$63,200</b>				<b>\$56,500</b>	<b>\$6,700</b>					
	<b>Subtotal Use of Money and Property</b>	<b>\$59,200</b>	<b>\$4,000</b>	\$0	<b>\$63,200</b>	\$0		\$0	<b>\$56,500</b>	<b>\$6,700</b>					
<b>Licenses and Permits</b>															
A2530	Games of Chance	\$10	\$50		\$60					\$60					
A2544	Dog Licenses	\$5,000			\$5,000					\$5,000					
A2545	Other licenses		\$400		\$400					\$400					
A2590	Other Permits		\$6,000		\$6,000					\$6,000					
	Total	\$5,010	\$6,450		\$11,460										
	<b>Subtotal Licenses and Permits</b>	<b>\$5,010</b>	<b>\$6,450</b>	\$0	<b>\$11,460</b>	\$0		\$0	<b>\$11,460</b>						
<b>Fines and Forfeitures</b>															
A2610	Fines & Forfeited Bail	\$15,000	\$60,000		\$75,000					\$75,000					



Town and Village of Lyons 2012-2013 Dissolution Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminations	Post Dissolution Budget	District Shift	Increases	Exclusion	Funds		Districts				
Account Code	Account Description								Highway	General	Former Village	Former TOV	Alloway Lighting	Grist Mill Lighting	Fire
Subtotal Fines and Forfeitures		\$15,000	\$60,000	\$0	\$75,000	\$0		\$0		\$75,000					
<b>Sale of Property &amp; Compensation for Loss</b>															
A2650	Sale of Scrap & Excess Materials		\$2,000		\$2,000					\$2,000					
A2680	Insurance Recoveries		\$6,000		\$6,000					\$6,000					
A2683	Self Insurance Recovery		\$17,004			\$17,004					\$17,004				
	Total		\$25,004		\$8,000					\$8,000					
Subtotal Sale of Property & Compensation for Loss			\$25,004	\$0	\$8,000	\$17,004		\$0		\$8,000	\$17,004				
<b>Miscellaneous</b>															
A2705	Gift Donations		\$5,500		\$5,500					\$5,500					
	Total		\$5,500												
Subtotal Miscellaneous			\$5,500	\$0	\$5,500	\$0		\$0		\$5,500					
<b>State Aid</b>															
A3001	State Revenue Sharing (per capita)	\$19,000	\$28,975		\$47,975					\$47,975					
	AIM funding -dissolution				\$444,048		\$444,048			\$444,048					
A3005	Mortgage Tax	\$17,000	\$8,000		\$25,000					\$25,000					
A3021	Reimburse Court Copies		\$3,500		\$3,500					\$3,500					
A3070	RR Infrastructure		\$4,400		\$4,400					\$4,400					
A3501	Consolidated Highway Aid (CHIPS)		\$238,971		\$85,853			\$153,118	\$85,853						
DB3501	Consolidated Highway Aid (CHIPS)	\$109,790			\$109,790				\$109,790						
	Total	\$145,790	\$283,846		\$720,566				\$195,643	\$524,923					
Subtotal State Aid		\$145,790	\$283,846	\$0	\$720,566	\$0	\$444,048	\$153,118	\$195,643	\$524,923					
<b>Interfund Fund Transfers</b>															
DB5031	Interfund Transfers	\$70,000			\$70,000				\$70,000						
	Total	\$70,000													
Subtotal Interfund Transfers		\$70,000		\$0	\$70,000	\$0		\$0	\$70,000						
TOTAL REVENUE		\$1,684,162	\$2,897,064	\$45,000	\$1,941,813	\$17,004		\$293,118	\$395,243	\$1,546,570					
<b>Appropriated Fund Balance</b>															
A fund	Village		\$50,000					\$50,000							
A fund	Town	\$175,000						\$175,000							
B fund	Town	\$26,170						\$26,170							
DA fund	Town	\$50,000						\$50,000							
DB fund	Town	\$50,000						\$50,000							
Subtotal Appropriated Fund Balance		\$301,170						\$351,170	\$0	\$0					
Total A,B,DA,DB,SL,SF REVENUES		\$1,985,332	\$2,947,064	\$45,000	\$1,941,813	\$17,004	\$444,048	\$644,288	\$395,243	\$1,546,570	\$17,004				
<b>APPROPRIATIONS A,B,DA,DB,SF,SL FUNDS</b>															
<b>General Government Support</b>															
<b>Legislative</b>															
A1010.1	Legislative Board, Personal Services	\$12,000	\$12,000	\$12,000	\$12,000					\$12,000					
A1010.4	Legislative Board, Contractual	\$1,000	\$1,950	\$1,950	\$1,000					\$1,000					
Subtotal Legislative		\$13,000	\$13,950	\$13,950	\$13,000	\$0		\$0		\$13,000					
<b>Judicial</b>															
A1110.1	Municipal Court, Personal Services	\$35,500	\$41,266	\$15,192	\$61,574					\$61,574					
A1110.2	Municipal Court, Equipment/Capital Outlay	\$3,000			\$3,000					\$3,000					
A1110.4	Municipal Court, Contractual	\$4,200	\$7,350	\$3,350	\$8,200					\$8,200					
Subtotal Judicial		\$42,700	\$48,616	\$18,542	\$72,774	\$0		\$0		\$72,774					
<b>Executive</b>															
A1210.1	Mayor, Personal Services		\$5,000	\$5,000											
A1210.4	Mayor, Contractual		\$1,920	\$1,920											
A1220.1	Supervisor, Personal Services	\$11,000			\$11,000					\$11,000					
A1220.4	Supervisor, Contractual	\$2,100			\$2,500		\$400			\$2,500					
Subtotal Executive		\$13,100	\$6,920	\$6,920	\$13,500	\$0	\$400	\$0		\$13,500					
<b>Finance</b>															
A1320.4	Auditor		\$12,300		\$12,300					\$12,300					
A1325.1	Treasurer, Personal		\$29,636	\$2,048	\$27,588					\$27,588					
A1325.2	Treasurer, Equipment		\$1,000		\$1,000					\$1,000					
A1325.4	Treasurer, Contractual		\$11,720		\$11,720					\$11,720					
A1330.1	Tax Collection, Personal Services	\$1,400			\$1,400					\$1,400					
A1345.4	Purchasing, Contractual	\$4,000			\$4,000					\$4,000					

Town and Village of Lyons 2012-2013 Dissolution Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminations	Post Dissolution Budget	District Shift	Increases	Exclusion	Funds		Districts				
Account Code	Account Description								Highway	General	Former Village	Former TOV	Alloway Lighting	Grist Mill Lighting	Fire
A1355.1	Assessors, Personal Services	\$48,280		\$13,000	\$35,280					\$35,280					
A1355.4	Assessment, Contractual	\$5,000	\$1,800		\$6,800					\$6,800					
	<b>Subtotal Finance</b>	<b>\$58,680</b>	<b>\$56,456</b>	<b>\$15,048</b>	<b>\$100,088</b>	\$0		\$0		<b>\$100,088</b>					
<b>Municipal Staff</b>															
A1410.1	Town Clerk, Personal Services	\$90,740			\$90,740					\$90,740					
A1410.2	Town Clerk, Equipment/Capital Outlay	\$3,500			\$3,500					\$3,500					
A1410.4	Town Clerk, Contractual	\$600			\$600					\$600					
A1420.1	Attorney, Personal Services	\$7,500	\$12,000		\$19,500					\$19,500					
A1420.4	Attorney, Contractual	\$6,000	\$5,000		\$11,000					\$11,000					
A1430.1	Supervisor Clerk, Personal Services	\$1,700			\$1,700					\$1,700					
A1430.4	Supervisor Clerk, Contractual	\$60			\$60					\$60					
A1440.4	Engineer, Contractual	\$12,000	\$6,000		\$18,000					\$18,000					
	<b>Subtotal Municipal Staff</b>	<b>\$122,100</b>	<b>\$23,000</b>	\$0	<b>\$145,100</b>	\$0		\$0		<b>\$145,100</b>					
<b>Shared Services</b>															
A1620.1	Buildings, Personal Services	\$1,396	\$4,107												
A1620.4	Buildings, Contractual	\$30,000	\$26,150		\$56,150					\$56,150					
A1640.4	Central Garage, Contractual/Shared facility		\$44,300		\$44,300					\$44,300					
A1670.4	Central Printing & Mailing, Contractual	\$6,000			\$6,000					\$6,000					
	<b>Subtotal Shared Services</b>	<b>\$37,396</b>	<b>\$74,557</b>	\$0	<b>\$106,450</b>	\$0		\$0		<b>\$106,450</b>					
<b>Special Items</b>															
A1910.4	Unallocated Insurance, Contractual	\$40,000	\$61,000	\$17,000	\$80,200	\$3,800				\$80,200					\$3,800
A1920.4	Municipal Assoc Dues, Contractual	\$1,000	\$2,360	\$2,360	\$1,000					\$1,000					
A1989.4	Bonds, Contractual	\$900			\$900					\$900					
A1990.4	Contingent Account	\$42,000	\$45,000		\$87,000					\$87,000					
	<b>Subtotal Special Items</b>	<b>\$83,900</b>	<b>\$108,360</b>	<b>\$19,360</b>	<b>\$169,100</b>	<b>\$3,800</b>		\$0		<b>\$169,100</b>					
	<b>Subtotal GENERAL GOVERNMENT SUPPORT</b>	<b>\$370,876</b>	<b>\$331,859</b>	<b>\$73,820</b>	<b>\$620,012</b>	<b>\$3,800</b>	\$400	\$0		<b>\$620,012</b>					<b>\$3,800</b>
<b>PUBLIC SAFETY</b>															
<b>Law Enforcement</b>															
A3120.1	Police, Personal Services		\$576,598	\$64,269	\$459,394	\$52,935				\$459,394	\$52,935				
A3120.2	Police, Equipment		\$2,250		\$2,250					\$2,250					
A2120.2R	Police Reserve		\$8,000		\$8,000					\$8,000					
A3120.4	Police, Contractual		\$42,375		\$42,375					\$42,375					
	<b>Subtotal Law Enforcement</b>		<b>\$629,223</b>	<b>\$64,269</b>	<b>\$512,019</b>	<b>\$52,935</b>		\$0		<b>\$512,019</b>	<b>\$52,935</b>				
<b>Traffic Control</b>															
A3310.4	Traffic Enforcement, Contractual		\$8,500		\$8,500				\$8,500						
A3320.1	On Street Parking, Personal Services		\$31,642	\$31,642											
	<b>Subtotal Traffic Control</b>		<b>\$40,142</b>	<b>\$31,642</b>	<b>\$8,500</b>	\$0		\$0	<b>\$8,500</b>						
<b>Fire Protection and Control</b>															
A3410.1	Fire, Personal Services		\$150,895			\$150,895									\$150,895
A3410.2R	Fire Truck Reserve		\$10,000			\$10,000									\$10,000
A3410.4	Fire, Contractual		\$24,300			\$24,300									\$24,300
SF3410.4	Fire, Contractual - Fire Prot Dist #1	\$153,281						\$153,281							
	<b>Subtotal Fire Protection and Control</b>	<b>\$153,281</b>	<b>\$185,195</b>	\$0	\$0	<b>\$185,195</b>		\$153,281							<b>\$185,195</b>
<b>Animal Control</b>															
A3510.1	Control of Animals, Personal Services	\$5,040			\$5,040					\$5,040					
A3510.4	Control of Animals, Contractual	\$3,000			\$3,000					\$3,000					
	<b>Subtotal Animal Control</b>	<b>\$8,040</b>		\$0	<b>\$8,040</b>	\$0		\$0		<b>\$8,040</b>					
<b>Safety Inspection</b>															
A3620.1	Safety Inspection, Personal Services		\$24,341	\$9,530	\$4,530			\$10,281		\$4,530					
A3620.4	Safety Inspection, Contractual		\$3,850		\$4,869		\$1,019			\$4,869					
B3620.4	Safety Inspection, Contractual	\$10,500						\$10,500							
	<b>Subtotal Safety Inspection</b>	<b>\$10,500</b>	<b>\$28,191</b>	<b>\$9,530</b>	<b>\$9,399</b>	\$0	\$1,019	\$20,781		<b>\$9,399</b>					
	<b>Subtotal PUBLIC SAFETY</b>	<b>\$171,821</b>	<b>\$882,751</b>	<b>\$105,441</b>	<b>\$537,958</b>	<b>\$238,130</b>	<b>\$1,019</b>	<b>\$174,062</b>	<b>\$8,500</b>	<b>\$529,458</b>	<b>\$52,935</b>				<b>\$188,995</b>
<b>PUBLIC HEALTH</b>															
<b>Registrar of Vital Statistics</b>															
A4020.1	Registrar of Vital Statistics, Personal Services	\$4,500			\$4,500					\$4,500					
	<b>Subtotal Registrar of Vital Statistics</b>	<b>\$4,500</b>		\$0	<b>\$4,500</b>	\$0		\$0		<b>\$4,500</b>					
<b>Health Officer</b>															
A4021.1	Health Officer, Personal Services	\$250			\$250					\$250					
	<b>Subtotal Health Officer</b>	<b>\$250</b>		\$0	<b>\$250</b>	\$0		\$0		<b>\$250</b>					
<b>Ambulance</b>															
A4540.1	Ambulance, Personal Services	\$270,463			\$270,463										

Town and Village of Lyons 2012-2013 Dissolution Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminations	Post Dissolution Budget	District Shift	Increases	Exclusion	Funds		Districts				
Account Code	Account Description								Highway	General	Former Village	Former TOV	Alloway Lighting	Grist Mill Lighting	Fire
A4540.2	Ambulance, Equipment	\$4,575			\$4,575					\$4,575					
A4540.4	Ambulance, Contractual	\$38,200			\$38,200					\$38,200					
	<b>Subtotal Ambulance</b>	<b>\$313,238</b>		\$0	<b>\$313,238</b>	\$0		\$0		<b>\$313,238</b>					
	<b>Subtotal PUBLIC HEALTH</b>	<b>\$317,988</b>		\$0	<b>\$317,988</b>	\$0		\$0		<b>\$317,988</b>					
<b>TRANSPORTATION</b>															
<b>Highway</b>															
A5010.1	Superintendent, Personal Services	\$53,460			\$53,460					\$53,460					
A5010.4	Superintendent, Contractual	\$1,800			\$1,800					\$1,800					
A5110.1	Maintenance of Streets, Personal Services		\$115,000												
DA5110.1	All .1 expenses Highway townwide			\$62,595	\$456,914				\$456,914						
DB5110.1	Maintenance of Streets, Personal Services	\$67,606													
DB5110.4	Maintenance of Streets, Contractual	\$177,944			\$177,944				\$177,944						
A5110.2	Maintenance of Streets, Equipment		\$8,513		\$8,513				\$8,513						
A5110.2R	Maintenance of Streets, DPW-Reserve		\$35,000		\$35,000				\$35,000						
A5110.4	Maintenance of Streets, Contractual		\$85,000		\$85,000				\$85,000						
A5112	CHIPS, Permanent Improvements		\$243,151												
DA5112.	CHIPS, Permanent Improvements/Highway/townwide				\$212,643			\$157,298	\$212,643						
DB5112.2	CHIPS, Permanent Improvements	\$17,000													
DB5112.3	CHIPS, Permanent Improvements, Carryover	\$17,465													
DB5112.4	CHIPS, Permanent Improvements, Contractual	\$92,325													
DA5130.1	Machinery, Personal Services	\$22,000													
DA5130.2	Machinery, Equipment	\$45,000			\$45,000				\$45,000						
DA5130.4	Machinery, Contractual	\$60,000			\$60,000				\$60,000						
A5132.4	Contractual, Shared Facility	\$10,000			\$10,000				\$10,000						
DA5140.1	Misc (Brush&Weeds) Personal Services	\$66,300													
A5142.1	Snow Removal, Personal Services		\$65,000												
A5142.4	Snow Removal, Contractual		\$59,500		\$59,500				\$59,500						
DA5142.1	Snow Removal, Personal Services	\$81,600													
DA5148.4	Services -Other Govts, Contractual	\$125,000			\$125,000				\$125,000						
A5182.4	Street Lighting, Contractual		\$102,000			\$102,000					\$102,000				
B5182.4	Street Lighting, Contractual-Alloway	\$3,000				\$3,000							\$3,000		
SL5182.4	Street Lighting, Contractual-Grist Mill Lighting Dist	\$1,530				\$1,530								\$1,530	
A5410.4	Sidewalks, Contractual		\$8,000		\$8,000				\$8,000						
	<b>Subtotal TRANSPORTATION</b>	<b>\$842,030</b>	<b>\$721,164</b>	<b>\$62,595</b>	<b>\$1,338,774</b>	<b>\$106,530</b>		<b>\$157,298</b>	<b>\$1,283,514</b>	<b>\$55,260</b>	<b>\$102,000</b>		<b>\$3,000</b>	<b>\$1,530</b>	
<b>ECONOMIC OPPORTUNITY AND DEVELOPMENT</b>															
A6772.4	Retired Citizen-Contract	\$1,000			\$1,000					\$1,000					
A6989.4	Other Economic Assistance (Main Street)	\$6,000	\$10,000		\$16,000					\$16,000					
	<b>Subtotal ECONOMIC OPPORTUNITY &amp; DEVELOPMENT</b>	<b>\$7,000</b>	<b>\$10,000</b>	\$0	<b>\$17,000</b>	\$0		\$0		<b>\$17,000</b>					
<b>CULTURE AND RECREATION</b>															
A7140.1	Playground/Rec Centers, Personal Services		\$30,000												
A7140.2	Playground/Rec Centers, Equipment		\$2,500		\$2,500					\$2,500					
A7140.4	Playground/Rec Centers, Contractual		\$18,900		\$18,900					\$18,900					
A7310.1	Youth Program, Personal Services	\$5,500													
A7310.4	Youth Program, Contractual	\$1,600	\$7,900		\$9,500					\$9,500					
A7510.1	Historian, Personal Services	\$700			\$700					\$700					
A7510.4	Historian, Contractual	\$350			\$350					\$350					
A7550.4	Celebrations, Contractual	\$2,500	\$6,750		\$9,250					\$9,250					
	<b>Subtotal CULTURE AND RECREATION</b>	<b>\$10,650</b>	<b>\$66,050</b>	\$0	<b>\$41,200</b>	\$0		\$0		<b>\$41,200</b>					
<b>HOME AND COMMUNITY SERVICES</b>															
<b>General Environment</b>															
A8010.1	Zoning, Personal Services		\$18,200	\$9,530	\$4,530			\$4,140		\$4,530					
B8010.1	Zoning, Personal Services	\$12,000						\$12,000							
B8010.2	Zoning, Equipment	\$500			\$500					\$500					
A8010.4	Zoning, Contractual		\$3,700		\$4,719	\$1,019				\$4,719					
B8010.4	Zoning, Contractual	\$1,500			\$1,500					\$1,500					
A8020.4	Planning, Contractual		\$6,000		\$6,000					\$6,000					
B8020.4	Planning, Contractual	\$250			\$250					\$250					
	<b>Subtotal General Environment</b>	<b>\$14,250</b>	<b>\$27,900</b>	<b>\$9,530</b>	<b>\$17,499</b>	\$0	<b>\$1,019</b>	<b>\$16,140</b>		<b>\$17,499</b>					
<b>Sewage</b>															
A8140.1	Storm Sewers, Personal Services		\$10,000												
A8140.4	Storm Sewers, Contractual		\$4,600		\$4,600				\$4,600						
	<b>Subtotal Sewage</b>	<b>\$0</b>	<b>\$14,600</b>		<b>\$4,600</b>			\$0	<b>\$4,600</b>						

Town and Village of Lyons 2012-2013 Dissolution Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminations	Post Dissolution Budget	District Shift	Increases	Exclusion	Funds		Districts				
Account Code	Account Description								Highway	General	Former Village	Former TOV	Alloway Lighting	Grist Mill Lighting	Fire
<b>Sanitation</b>															
A8160.1	Refuse Collection/Disposal, Personal Services		\$15,000												
A8160.4	Refuse Collection/Disposal, Contractual		\$12,700		\$12,700				\$12,700						
A8160.4	Disposal/landfill, Contractual	\$65,000			\$65,000				\$65,000						
	<b>Subtotal Sanitation</b>	<b>\$65,000</b>	<b>\$27,700</b>	<b>\$0</b>	<b>\$77,700</b>	<b>\$0</b>		<b>\$0</b>	<b>\$77,700</b>	<b>\$0</b>					
<b>Street Cleaning</b>															
A8170.1	Street Cleaning, Personal Services		\$7,000												
A8170.4	Street Cleaning, Contractual		\$5,600		\$5,600				\$5,600						
	<b>Subtotal Street Cleaning</b>		<b>\$12,600</b>	<b>\$0</b>	<b>\$5,600</b>	<b>\$0</b>		<b>\$0</b>	<b>\$5,600</b>						
<b>Shade Trees</b>															
A8560.4	Shade Trees, Contractual		\$6,950		\$6,950				\$6,950						
	<b>Subtotal Shade Trees</b>		<b>\$6,950</b>	<b>\$0</b>	<b>\$6,950</b>	<b>\$0</b>		<b>\$0</b>	<b>\$6,950</b>						
<b>Cemeteries</b>															
A8810.1	Cemeteries, Personal Services	\$29,000													
A8810.4	Cemeteries, Contractual	\$20,000			\$20,000					\$20,000					
	<b>Subtotal Cemeteries</b>	<b>\$49,000</b>		<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>		<b>\$0</b>	<b>\$20,000</b>						
	<b>Subtotal HOME AND COMMUNITY SERVICES</b>	<b>\$128,250</b>	<b>\$89,750</b>	<b>\$9,530</b>	<b>\$132,349</b>	<b>\$0</b>	<b>\$1,019</b>	<b>\$16,140</b>	<b>\$94,850</b>	<b>\$37,499</b>					
<b>UNDISTRIBUTED</b>															
<b>Employee Benefits</b>															
A9010.8	NYS Employee Retirement	\$82,306	\$73,469	\$20,037	\$109,022					\$109,022					
DA9010.8	NYS Employee Retirement	\$10,890			\$48,496				\$48,496						
DB9010.8	NYS Employee Retirement	\$10,890													
A9015.8	Fire & Police Retirement		\$162,276	\$30,910	\$100,456	\$30,910				\$100,456					\$30,910
A9030.8	Social Security	\$43,551	\$87,798	\$26,442	\$78,701	\$11,543				\$78,701					\$11,543
B9030.8	Social Security	\$920													
DA9030.8	Social Security	\$13,000			\$35,133				\$35,133						
DB9030.8	Social Security	\$6,550													
A9040.8	Workmen Compensation	\$59,138	\$15,000		\$74,138					\$74,138					
A9050.8	Unemployment Insurance		\$4,000					\$4,000							
A9060.8	Hospital & Medical Insurance	\$104,500	\$378,073	\$176,154	\$88,785	\$217,371				\$88,785	\$92,536	\$47,952			\$76,883
DA9060.8	Hospital & Medical Insurance	\$49,500			\$73,363				\$73,363						
DB9060.8	Hospital & Medical Insurance	\$23,600													
A9089.8	Contract Expense		\$41,217					\$41,217							
	<b>Subtotal Employee Benefits</b>	<b>\$404,845</b>	<b>\$761,833</b>	<b>\$253,543</b>	<b>\$608,094</b>	<b>\$259,824</b>	<b>\$0</b>	<b>\$45,217</b>	<b>\$156,992</b>	<b>\$451,102</b>	<b>\$92,536</b>	<b>\$47,952</b>			<b>\$119,336</b>
<b>Debt Service</b>															
A9710.6	Dept Principal, Serial Bond		\$49,047			\$49,047			\$0		\$35,476				\$13,571
A9710.7	Debt Interest - Serial Bond		\$15,604			\$15,604					\$12,495				\$3,109
A9720.6	Debt Principal, Statutory Installment Bond		\$17,200			\$17,200					\$17,200				
A9720.7	Debt Interest, Statutory Installment Bond		\$1,806			\$1,806					\$1,806				
	P&H Tax Settlement														
	<b>Subtotal Debt Service</b>	<b>\$0</b>	<b>\$83,657</b>	<b>\$0</b>	<b>\$0</b>	<b>\$83,657</b>					<b>\$66,977</b>				<b>\$16,680</b>
<b>Interfund Transfers</b>															
A0962.2	Transfer, Ambulance Reserve	\$33,500			\$33,500					\$33,500					
B9901.9	Transfer to other funds (Sales Tax)	\$70,000			\$70,000					\$70,000					
	<b>Subtotal Interfund Transfers</b>	<b>\$103,500</b>		<b>\$0</b>	<b>\$103,500</b>	<b>\$0</b>		<b>\$0</b>		<b>\$103,500</b>					
	<b>Subtotal UNDISTRIBUTED</b>	<b>\$508,345</b>	<b>\$845,490</b>	<b>\$253,543</b>	<b>\$711,594</b>	<b>\$343,481</b>		<b>\$45,217</b>	<b>\$156,992</b>	<b>\$554,602</b>					
<b>TOTAL A,B,DA,DB,SF,SL EXPENSES</b>															
		<b>\$2,356,960</b>	<b>\$2,947,064</b>	<b>\$504,929</b>	<b>\$3,716,875</b>	<b>\$691,941</b>	<b>\$2,438</b>	<b>\$392,717</b>	<b>\$1,543,856</b>	<b>\$2,173,019</b>	<b>\$314,448</b>	<b>\$47,952</b>	<b>\$3,000</b>	<b>\$1,530</b>	<b>\$325,011</b>
<b>REVENUES WATER FUND</b>															
<b>REAL PROPERTY TAXES AND TAX ITEMS</b>															
SW1-1001	Real Property Taxes - Grist Mill Water District	\$2,040													
SW2-1001	Real Property Taxes - Westphal Water District	\$2,440													
SW3-1001	Real Property Taxes - Old Lyons Rd Water District	\$6,650													
	<b>Subtotal REAL PROPERTY TAXES AND TAX ITEMS</b>	<b>\$11,130</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>							
<b>HOME AND COMMUNITY SERVICES</b>															
F2140	Metered Water Sales		\$670,000		\$670,000										
F2141	Water Meter Maintenance		\$15,780		\$15,780										
F2144	Water Service Charges		\$7,200		\$7,200										

Town and Village of Lyons 2012-2013 Dissolution Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminations	Post Dissolution Budget	District Shift	Increases	Exclusion	Funds		Districts				
Account Code	Account Description								Highway	General	Former Village	Former TOV	Alloway Lighting	Grist Mill Lighting	Fire
F2148	Interest & Penalties on Water Rents		\$9,000		\$9,000										
	Subtotal HOME AND COMMUNITY SERVICES		\$701,980	\$0	\$701,980	\$0		\$0							
<b>INTERGOVERNMENTAL CHARGES</b>															
F2378	Water Services for Other Governments		\$200		\$200										
	Subtotal INTERGOVERNMENTAL CHARGES		\$200	\$0	\$200	\$0		\$0							
<b>SALE OF PROPERTY &amp; COMPENSATION FOR LOSS</b>															
F2665	Sale of Surplus Equipment		\$5,000		\$5,000										
	Subtotal SALE OF PROPERTY & COMPENSATION FOR LOSS		\$5,000	\$0	\$5,000	\$0		\$0							
<b>TOTAL WATER REVENUES</b>		\$11,130	\$707,180	\$0	\$707,180	\$0		\$0							
<b>EXPENSES WATER FUND</b>															
<b>GENERAL GOVERNMENT SUPPORT</b>															
<b>Special Items</b>															
F1440.4	Engineering		\$4,000		\$4,000										
F1910.4	Unallocated Insurance, Contractual		\$21,000		\$21,000										
F1920.4	Dues, Contractual		\$345		\$345										
F1990.4	Contingency Fund, Contractual		\$13,933		\$13,933										
	Subtotal GENERAL GOVERNMENT SUPPORT		\$39,278	\$0	\$39,278	\$0		\$0							
<b>HOME AND COMMUNITY SERVICES</b>															
F8310.1	Water Administration, Personal Services		\$29,636	\$1,634	\$28,002										
F8310.2	Water Administration, Equipment		\$1,000		\$1,000										
F8310.4	Water Administration, Contractual		\$7,150		\$7,150										
F8320.4	Source of Supply, Power & Pumping, Contractual		\$300,590		\$300,590										
F8340.1	Transmission & Distribution, Personal Services		\$70,000		\$109,933		\$39,933								
F8340.4	Transmission & Distribution, Contractual		\$57,325		\$57,325										
SW1-8340.4	Transmission & Distribution, Grist Mill Water District	\$2,040													
SW2-8340.4	Transmission & Distribution, Westphal Water District	\$2,440													
	Subtotal HOME AND COMMUNITY SERVICES	\$4,480	\$465,701	\$1,634	\$504,000	\$0	\$39,933	\$0							
<b>UNDISTRIBUTED</b>															
<b>Employee Benefits</b>															
F9010.8	NYS Employee Retirement		\$32,469	\$15,771	\$16,698										
F9030.8	Social Security		\$7,622		\$10,552		\$2,930								
F9040.8	Workmen's Compensation		\$3,600		\$1,993			\$1,607							
F9050.8	Unemployment Insurance		\$5,000					\$5,000							
F9060.8	Hospital & Medical Insurance		\$52,929	\$40,429	\$12,500										
	Subtotal Employee Benefits		\$101,620	\$56,200	\$41,743	\$0	\$2,930	\$6,607							
<b>Debt Service</b>															
F9710.6	Debt Principal, Serial Bond		\$6,400		\$6,400										
SW3-9710.6	Debt Principal, Serial Bond, Old Lyons Rd Water Dist	\$4,750													
F9710.7	Debt Interest, Serial Bond		\$12,185		\$12,185										
SW3-9710.7	Debt Interest, Serial Bond, Old Lyons Rd Water Dist	\$1,900													
F9720.6	Debt Principal, Installment Bond		\$14,424		\$14,424										
F9720.7	Debt Interest, Installment Bond		\$7,572		\$7,572										
	Subtotal Debt Service	\$6,650	\$40,581	\$0	\$40,581	\$0		\$0							
	Subtotal UNDISTRIBUTED	\$6,650	\$142,201	\$56,200	\$82,324	\$0		\$6,607							
<b>INTERFUND TRANSFERS</b>															
F990	Unappropriated Revenue		\$60,000					\$60,000							
	Subtotal Interfund Transfers		\$60,000	\$0	\$0	\$0		\$60,000							
<b>TOTAL WATER EXPENSES</b>		\$11,130	\$707,180	\$57,834	\$625,602	\$0	\$42,863	\$66,607							
<b>REVENUES SEWER FUND</b>															
<b>REAL PROPERTY TAXES AND TAX ITEMS</b>															
SS1-1001	Real Property Taxes -New Rte 31 Sewer District	\$4,000													
	Subtotal REAL PROPERTY TAXES AND TAX ITEMS	\$4,000		\$0	\$0	\$0		\$0							
<b>HOME AND COMMUNITY SERVICES</b>															
G2120	Sewer Rents		\$617,000		\$617,000										
G2122	Sewer Charges/Siligan Sewer Debt		\$5,000												
G2128	Interest & Penalties on Sewer Rents		\$8,400		\$8,400										

Town and Village of Lyons 2012-2013 Dissolution Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminations	Post Dissolution Budget	District Shift	Increases	Exclusion	Funds		Districts				
Account Code	Account Description								Highway	General	Former Village	Former TOV	Alloway Lighting	Grist Mill Lighting	Fire
G2141	Sewer Meter Maintenance		\$13,540		\$13,540										
	Subtotal HOME AND COMMUNITY SERVICES		\$643,940	\$0	\$638,940	\$0		\$0							
TOTAL SEWER REVENUES		\$4,000	\$643,940	\$0	\$638,940	\$0		\$0							
EXPENSES SEWER FUND															
GENERAL GOVERNMENT SUPPORT															
Special Items															
G1380.4	Fiscal Agent Fee, Contractual		\$1,737		\$1,737										
G1910.4	Unallocated Insurance, Contractual		\$22,000		\$22,000										
G1990.4	Contingency Account, Contractual		\$8,610		\$8,610										
	Subtotal GENERAL GOVERNMENT SUPPORT		\$32,347	\$0	\$32,347	\$0		\$0							
HOME AND COMMUNITY SERVICES															
G8110.1	Sewer Administration, Personal Services		\$29,636	\$1,634	\$28,002										
G8110.2	Sewer Administration, Equipment		\$1,000		\$1,000										
G8110.4	Sewer Administration, Contractual		\$6,550		\$6,550										
G8120.1	Sanitary Sewer, Personal Services		\$13,586		\$15,484		\$1,898								
G8120.2	Sanitary Sewer, Equipment		\$15,000		\$15,000										
G8120.4	Sanitary Sewer, Contractual		\$22,300		\$22,300										
G8130.1	Sewage Treatment & Disposal, Personal Services		\$82,395		\$87,745		\$5,350								
G8130.2R	Sewage Treatment & Disposal, Reserve		\$15,000		\$15,000										
G8130.2	Sewage Treatment & Disposal, Equipment		\$25,000		\$25,000										
G8130.4	Sewage Treatment & Disposal, Contractual		\$145,675		\$145,675										
SS8130	Sewage Treatment & Disposal, New Rte 31 Sewer Dist	\$4,000													
	Subtotal HOME AND COMMUNITY SERVICES	\$4,000	\$356,142	\$1,634	\$361,756	\$0	\$7,248	\$0							
UNDISTRIBUTED															
Employee Benefits															
G9010.8	State Retirement		\$21,608	\$4,910	\$16,698										
G9030.8	Social Security		\$9,610		\$10,039		\$429								
G9040.8	Workmen Compensation		\$5,000		\$5,000										
G9060.8	Hospital & Medical Insurance		\$47,196	\$34,696	\$12,500										
	Subtotal Employee Benefits		\$83,414	\$39,606	\$44,237	\$0	\$429	\$0							
Debt Service															
G9710.6	Debt Principal, Serial Bond		\$110,114		\$110,114										
G9720.7	Debt Interest, Serial Bond		\$14,927		\$14,927										
G9720.6	Debt Principal, Installment Bond		\$14,424		\$14,424										
G9720.7	Debt Interest, Installment Bond		\$7,572		\$7,572										
	Subtotal Debt Service		\$147,037	\$0	\$147,037	\$0		\$0							
	Subtotal UNDISTRIBUTED		\$230,451	\$39,606	\$191,274	\$0	\$429	\$0							
INTERFUND TRANSFERS															
G990	Unappropriated Revenue		\$25,000					\$25,000							
	Subtotal Interfund Transfers		\$25,000	\$0	\$0	\$0		\$25,000							
TOTAL SEWER EXPENSES			\$643,940	\$41,240	\$585,377	\$0	\$7,677	\$25,000							

## **APPENDIX I**

					Post Alt-Imp Budget					Village			Town						
Town and Village of Lyons Alternatives Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminatn	Town Budget	Village Budget	Increase	District Shift	Excludn	Funds			Funds				Districts		
Account Code	Account Description									General	Water	Sewer	DA	DB	General-A	General-B	Alloway	Fire	Grist Mill Lighting
<b>REVENUES A,B,DA,DB,SF,SL, Funds</b>																			
<b>Real Property Taxes and Tax Items</b>																			
A1001	Real Property Taxes(townwide) (village)	\$449,961	\$1,940,677																
B1001	Real Property Taxes(Gen Fund-Outside village)	\$0																	
DA1001	Real Property Taxes(Hwy - Townwide)	\$312,490																	
DB1001	Real Property Taxes(Hwy Outside Village)	\$182,890																	
SL1001	Real Property Taxes(Grist Mill Lighting)	\$1,530																	\$1,530
SF1001	Real Property Taxes (Fire Prot Dist #1)	\$153,281																	
	Total	\$1,100,152	\$1,940,677																\$1,530
A1081	Other Payments in Lieu of Taxes	\$18,000	\$77,387		\$18,000	\$77,387				\$77,387					\$18,000				
	Total	\$18,000	\$77,387		\$18,000	\$77,387				\$77,387					\$18,000				
A1090	Interest & Penalties on Real Property Taxes	\$4,000	\$25,000		\$4,000	\$25,000				\$25,000					\$4,000				
	Total	\$4,000	\$25,000		\$4,000	\$25,000				\$25,000					\$4,000				
	Subtotal Real Property Taxes & Tax Items	\$1,122,152	\$2,043,064	\$0	\$22,000	\$102,387			\$0	\$102,387					\$22,000				\$1,530
<b>Non-Property Taxes</b>																			
A1120	Non-Property Tax Dist by County		\$220,000			\$220,000				\$220,000									
B1120	Non-Property Tax Dist by Co(Gen Fund-Outside villag	\$70,000			\$70,000											\$70,000			
A1130	Utilities Gross Receipts Tax		\$45,000			\$45,000				\$45,000									
A1170	Franchises	\$6,000	\$30,000		\$6,000	\$30,000				\$30,000					\$6,000				
	Total	\$76,000	\$295,000		\$76,000	\$295,000			\$0	\$295,000					\$6,000	\$70,000			
	Subtotal Non-Property Taxes	\$76,000	\$295,000	\$0	\$76,000	\$295,000			\$0	\$0	\$295,000				\$6,000	\$70,000			
<b>Departmental Income</b>																			
A1255	Clerk Fees	\$1,000	\$900		\$1,000	\$900				\$900					\$1,000				
A1520	Police Fees		\$1,200			\$1,200				\$1,200									
A1550	Dog Control Fees	\$500			\$500										\$500				
A1603	Vital Statistics Fees	\$5,000			\$5,000										\$5,000				
A1640	Ambulance Charges	\$425,000			\$425,000										\$425,000				
A1710	Public Works Services		\$4,000			\$4,000				\$4,000									
A2110	Zoning Fees		\$10,000		\$12,000										\$10,000				
B2110	Zoning Fees	\$2,000													\$2,000				
A2192	Charges for Cemetery Services	\$15,000			\$15,000										\$15,000				
	Total	\$448,500	\$16,100		\$458,500	\$6,100				\$6,100					\$458,500	\$0			
	Subtotal Departmental Income	\$448,500	\$16,100	\$0	\$458,500	\$6,100			\$0	\$0	\$6,100				\$458,500	\$0			
<b>Intergovernmental Charges</b>																			
A2210	General Services, Other Govt (st lights/salt shed)		\$16,600			\$16,600				\$16,600									
A2262	Fire Protection Services		\$140,000						\$140,000										
DA2302	Snow Removal - snow	\$55,000			\$55,000								\$55,000						
A2350	Youth Recreation Services		\$1,500			\$1,500				\$1,500									
	Total	\$55,000	\$158,100			\$18,100				\$18,100			\$55,000						
	Subtotal Intergovernmental Charges	\$55,000	\$158,100	\$0	\$55,000	\$18,100			\$0	\$140,000	\$18,100		\$55,000						
<b>Use of Money and Property</b>																			
A2401	Interest and Earnings	\$2,000	\$4,000		\$2,000	\$4,000				\$4,000					\$2,000				
A2401R	Interest and Earnings, Reserves	\$200			\$200										\$200				
B2401	Interest and Earnings	\$500			\$500											\$500			
DA2401	Interest and Earnings	\$700			\$700								\$700						
DA2401R	Interest and Earnings-Cap Reserve-Hgwy Equip	\$100			\$100								\$100						
DA2416	Rental of Equipment - Mach	\$55,000			\$55,000								\$55,000						
DB2401	Interest and Earnings	\$700			\$700									\$700					
	Total	\$59,200	\$4,000		\$59,200	\$4,000				\$4,000			\$55,800	\$700	\$2,200	\$500			
	Subtotal Use of Money and Property	\$59,200	\$4,000	\$0	\$59,200	\$4,000			\$0	\$0	\$4,000		\$55,800	\$700	\$2,200	\$500			
<b>Licenses and Permits</b>																			
A2530	Games of Chance	\$10	\$50		\$10	\$50				\$50					\$10				
A2544	Dog Licenses	\$5,000			\$5,000										\$5,000				
A2545	Other licenses		\$400			\$400				\$400									
A2590	Other Permits		\$6,000			\$6,000									\$6,000				
	Total	\$5,010	\$6,450		\$11,010	\$450				\$450					\$11,010				
	Subtotal Licenses and Permits	\$5,010	\$6,450	\$0	\$11,010	\$450			\$0	\$0	\$450				\$11,010				
<b>Fines and Forfeitures</b>																			
A2610	Fines & Forfeited Bail	\$15,000	\$60,000		\$75,000										\$75,000				
	Subtotal Fines and Forfeitures	\$15,000	\$60,000	\$0	\$75,000										\$75,000				
<b>Sale of Property &amp; Compensation for Loss</b>																			
A2650	Sale of Scrap & Excess Materials		\$2,000			\$2,000				\$2,000									



					Post Alt-Imp Budget					Village			Town						
Town and Village of Lyons Alternatives Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminatn	Town Budget	Village Budget	Increase	District Shift	Excludn	Funds			Funds				Districts		
Account Code	Account Description									General	Water	Sewer	DA	DB	General-A	General-B	Alloway	Fire	Grist Mill Lighting
A2680	Insurance Recoveries		\$6,000			\$6,000				\$6,000									
A2683	Self Insurance Recovery		\$17,004			\$17,004				\$17,004									
	Total		\$25,004			\$25,004				\$25,004									
	Subtotal Sale of Property & Compensation		\$25,004	\$0	\$0	\$25,004		\$0		\$25,004									
<b>Miscellaneous</b>																			
A2705	Gift Donations		\$5,500			\$5,500				\$5,500									
	Total		\$5,500			\$5,500				\$5,500									
	Subtotal Miscellaneous		\$5,500	\$0	\$0	\$5,500		\$0	\$0	\$5,500									
<b>State Aid</b>																			
A3001	State Revenue Sharing (per capita)	\$19,000	\$28,975		\$19,000	\$28,975				\$28,975					\$19,000				
	AIM funding -dissolution																		
A3005	Mortgage Tax	\$17,000	\$8,000		\$17,000	\$8,000				\$8,000					\$17,000				
A3021	Reimburse Court Copies		\$3,500		\$3,500										\$3,500				
A3070	RR Infrastructure		\$4,400			\$4,400				\$4,400									
A3501	Consolidated Highway Aid (CHIPS)		\$238,971			\$85,853			\$153,118	\$85,853									
DB3501	Consolidated Highway Aid (CHIPS)	\$109,790			\$109,790								\$109,790						
	Total	\$145,790	\$283,846			\$127,228				\$127,228					\$39,500				
	Subtotal State Aid	\$145,790	\$283,846	\$0	\$149,290	\$127,228		\$0	\$153,118	\$127,228				\$109,790	\$39,500				
<b>Interfund Fund Transfers</b>																			
DB5031	Interfund Transfers	\$70,000			\$70,000									\$70,000					
	Total	\$70,000			\$70,000														
	Subtotal Interfund Transfers	\$70,000		\$0	\$70,000			\$0	\$0					\$70,000					
<b>TOTAL REVENUE</b>		<b>\$1,996,652</b>	<b>\$2,897,064</b>	<b>\$0</b>	<b>\$976,000</b>	<b>\$583,769</b>			<b>\$293,118</b>	<b>\$583,769</b>				<b>\$180,490</b>	<b>\$614,210</b>	<b>\$70,500</b>			<b>\$1,530</b>
<b>Appropriated Fund Balance</b>																			
A fund	Village		\$50,000			\$50,000			\$0	\$50,000									
A fund	Town	\$175,000			\$175,000										\$175,000				
B fund	Town	\$26,170			\$26,170										\$26,170				
DA fund	Town	\$50,000			\$50,000								\$50,000						
DB fund	Town	\$50,000			\$50,000									\$50,000					
	Subtotal Appropriated Fund Balance	\$301,170	\$50,000		\$301,170	\$50,000				\$50,000			\$50,000	\$50,000	\$201,170				
	Total A,B,DA,DB,SL,SF REVENUES	\$2,297,822	\$2,947,064		\$1,277,170	\$633,769			\$293,118	\$633,769			\$160,800	\$230,490	\$815,380	\$70,500			\$1,530
<b>APPROPRIATIONS A,B,DA,DB,SF,SL FUNDS</b>																			
<b>General Government Support</b>																			
<b>Legislative</b>																			
A1010.1	Legislative Board, Personal Services	\$12,000	\$12,000		\$12,000	\$12,000				\$12,000					\$12,000				
A1010.4	Legislative Board, Contractual	\$1,000	\$1,950		\$1,000	\$1,950				\$1,950					\$1,000				
	Subtotal Legislative	\$13,000	\$13,950	\$0	\$13,000	\$13,950		\$0	\$0	\$13,950					\$13,000				
<b>Judicial</b>																			
A1110.1	Municipal Court, Personal Services	\$35,500	\$41,266	\$15,192	\$61,574										\$61,574				
A1110.2	Municipal Court, Equipment/Capital Outlay	\$3,000			\$3,000										\$3,000				
A1110.4	Municipal Court, Contractual	\$4,200	\$7,350	\$3,350	\$8,200										\$8,200				
	Subtotal Judicial	\$42,700	\$48,616	\$18,542	\$72,774			\$0	\$0						\$72,774				
<b>Executive</b>																			
A1210.1	Mayor, Personal Services		\$5,000			\$5,000				\$5,000									
A1210.4	Mayor, Contractual		\$1,920			\$1,920				\$1,920									
A1220.1	Supervisor, Personal Services	\$11,000			\$11,000										\$11,000				
A1220.4	Supervisor, Contractual	\$2,100			\$2,100										\$2,100				
	Subtotal Executive	\$13,100	\$6,920	\$0	\$13,100	\$6,920		\$0	\$0	\$6,920					\$13,100				
<b>Finance</b>																			
A1320.4	Auditor		\$12,300			\$12,300				\$12,300									
A1325.1	Treasurer, Personal		\$29,636	\$2,048		\$27,588				\$27,588									
A1325.2	Treasurer, Equipment		\$1,000			\$1,000				\$1,000									
A1325.4	Treasurer, Contractual		\$11,720			\$11,720				\$11,720									
A1330.1	Tax Collection, Personal Services	\$1,400			\$1,400										\$1,400				
A1345.4	Purchasing, Contractual	\$4,000			\$4,000										\$4,000				
A1355.1	Assessors, Personal Services	\$48,280		\$13,000	\$35,280										\$35,280				
A1355.4	Assessment, Contractual	\$5,000	\$1,800			\$1,800				\$1,800					\$5,000				
	Subtotal Finance	\$58,680	\$56,456	\$15,048	\$45,680	\$54,408		\$0	\$0	\$54,408					\$45,680				
<b>Municipal Staff</b>																			
A1410.1	Town Clerk, Personal Services	\$90,740			\$90,740														

						Post Alt-Imp Budget						Village			Town				
Town and Village of Lyons Alternatives Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminatn	Town Budget	Village Budget	Increase	District Shift	Excludn	Funds			Funds				Districts		
Account Code	Account Description									General	Water	Sewer	DA	DB	General-A	General-B	Alloway	Fire	Grist Mill Lighting
A1410.2	Town Clerk, Equipment/Capital Outlay	\$3,500			\$3,500										\$3,500				
A1410.4	Town Clerk, Contractual	\$600			\$600										\$600				
A1420.1	Attorney, Personal Services	\$7,500	\$12,000		\$7,500	\$12,000				\$12,000					\$7,500				
A1420.4	Attorney, Contractual	\$6,000	\$5,000		\$6,000	\$5,000				\$5,000					\$6,000				
A1430.1	Supervisor Clerk, Personal Services	\$1,700			\$1,700										\$1,700				
A1430.4	Supervisor Clerk, Contractual	\$60			\$60										\$60				
A1440.4	Engineer, Contractual	\$12,000	\$6,000		\$12,000	\$6,000				\$6,000					\$12,000				
Subtotal Municipal Staff		\$122,100	\$23,000	\$0	\$122,100	\$23,000		\$0	\$0	\$23,000					\$122,100				
Shared Services																			
A1620.1	Buildings, Personal Services	\$1,396	\$4,107		\$1,396	\$4,107				\$4,107					\$1,396				
A1620.4	Buildings, Contractual	\$30,000	\$26,150		\$30,000	\$26,150				\$26,150					\$30,000				
A1640.4	Central Garage, Contractual/Shared facility		\$44,300			\$44,300				\$44,300									
A1670.4	Central Printing & Mailing, Contractual	\$6,000			\$6,000										\$6,000				
Subtotal Shared Services		\$37,396	\$74,557	\$0	\$37,396	\$74,557		\$0	\$0	\$74,557					\$37,396				
Special Items																			
A1910.4	Unallocated Insurance, Contractual	\$40,000	\$61,000		\$40,000	\$57,200		\$3,800		\$57,200					\$40,000			\$3,800	
A1920.4	Municipal Assoc Dues, Contractual	\$1,000	\$2,360		\$1,000	\$2,360				\$2,360					\$1,000				
A1989.4	Bonds, Contractual	\$900			\$900										\$900				
A1990.4	Contingent Account	\$42,000	\$45,000		\$42,000	\$45,000				\$45,000					\$42,000				
Subtotal Special Items		\$83,900	\$108,360	\$0	\$83,900	\$104,560		\$3,800	\$0	\$104,560					\$83,900				
Subtotal GENERAL GOVERNMENT SUPPORT		\$370,876	\$331,859	\$33,590	\$387,950	\$277,395		\$3,800	\$0	\$277,395					\$387,950			\$3,800	
PUBLIC SAFETY																			
Law Enforcement																			
A3120.1	Police, Personal Services		\$576,598	\$64,269		\$512,329				\$512,329									
A3120.2	Police, Equipment		\$2,250			\$2,250				\$2,250									
A2120.2R	Police Reserve		\$8,000			\$8,000				\$8,000									
A3120.4	Police, Contractual		\$42,375			\$42,375				\$42,375									
Subtotal Law Enforcement			\$629,223	\$64,269	\$0	\$564,954		\$0	\$0	\$564,954									
Traffic Control																			
A3310.4	Traffic Enforcement, Contractual		\$8,500			\$8,500				\$8,500									
A3320.1	On Street Parking, Personal Services		\$31,642	\$31,642															
Subtotal Traffic Control			\$40,142	\$31,642	\$0	\$8,500		\$0	\$0	\$8,500									
Fire Protection and Control																			
A3410.1	Fire, Personal Services		\$150,895					\$150,895										\$150,895	
A3410.2R	Fire Truck Reserve		\$10,000					\$10,000										\$10,000	
A3410.4	Fire, Contractual		\$24,300					\$24,300										\$24,300	
SF3410.4	Fire, Contractual - Fire Prot Dist #1	\$153,281							\$153,281										
Subtotal Fire Protection and Control		\$153,281	\$185,195	\$0	\$0			\$185,195	\$153,281									\$185,195	
Animal Control																			
A3510.1	Control of Animals, Personal Services	\$5,040			\$5,040										\$5,040				
A3510.4	Control of Animals, Contractual	\$3,000			\$3,000										\$3,000				
Subtotal Animal Control		\$8,040		\$0	\$8,040			\$0	\$0						\$8,040				
Safety Inspection																			
A3620.1	Safety Inspection, Personal Services		\$24,341	\$9,530	\$4,530				\$10,281						\$4,530				
A3620.4	Safety Inspection, Contractual		\$3,850		\$4,869		\$1,019								\$4,869				
B3620.4	Safety Inspection, Contractual	\$10,500							\$10,500										
Subtotal Safety Inspection		\$10,500	\$28,191	\$9,530	\$9,399		\$1,019	\$0	\$20,781						\$9,399				
Subtotal PUBLIC SAFETY		\$171,821	\$882,751	\$105,441	\$17,439	\$573,454	\$1,019	\$185,195	\$174,062	\$573,454					\$17,439			\$185,195	
PUBLIC HEALTH																			
Registrar of Vital Statistics																			
A4020.1	Registrar of Vital Statistics, Personal Services	\$4,500			\$4,500										\$4,500				
Subtotal Registrar of Vital Statistics		\$4,500		\$0	\$4,500			\$0	\$0						\$4,500				
Health Officer																			
A4021.1	Health Officer, Personal Services	\$250			\$250										\$250				
Subtotal Health Officer		\$250		\$0	\$250			\$0	\$0						\$250				
Ambulance																			
A4540.1	Ambulance, Personal Services	\$270,463			\$270,463										\$270,463				
A4540.2	Ambulance, Equipment	\$4,575			\$4,575										\$4,575				
A4540.4	Ambulance, Contractual	\$38,200			\$38,200										\$38,200				
Subtotal Ambulance		\$313,238		\$0	\$313,238			\$0	\$0						\$313,238				
Subtotal PUBLIC HEALTH		\$317,988		\$0	\$317,988			\$0	\$0						\$317,988				
TRANSPORTATION																			
Highway																			
A5010.1	Superintendent, Personal Services	\$53,460			\$53,460														

						Post Alt-Imp Budget						Village			Town				
Town and Village of Lyons Alternatives Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminatn	Town Budget	Village Budget	Increase	District Shift	Excludn	Funds			Funds				Districts		
Account Code	Account Description									General	Water	Sewer	DA	DB	General-A	General-B	Alloway	Fire	Grist Mill Lighting
A5010.4	Superintendent, Contractual	\$1,800			\$1,800										\$1,800				
A5110.1	Maintenance of Streets, Personal Services		\$115,000			\$115,000				\$115,000									
DB5110.1	Maintenance of Streets, Personal Services	\$67,606			\$67,606									\$67,606					
DB5110.4	Maintenance of Streets, Contractual	\$177,944			\$177,944									\$177,944					
A5110.2	Maintenance of Streets, Equipment		\$8,513			\$8,513				\$8,513									
A5110.2R	Maintenance of Streets, DPW-Reserve		\$35,000			\$35,000				\$35,000									
A5110.4	Maintenance of Streets, Contractual		\$85,000			\$85,000				\$85,000									
A5112.2	CHIPS, Permanent Improvements		\$243,151			\$85,853			\$157,298	\$85,853									
DB5112.2	CHIPS, Permanent Improvements	\$17,000			\$17,000									\$17,000					
DB5112.3	CHIPS, Permanent Improvements, Carryover	\$17,465			\$17,465									\$17,465					
DB5112.4	CHIPS, Permanent Improvements, Contractual	\$92,325			\$92,325									\$92,325					
DA5130.1	Machinery, Personal Services	\$22,000				\$22,000							\$22,000						
DA5130.2	Machinery, Equipment	\$45,000			\$45,000								\$45,000						
DA5130.4	Machinery, Contractual	\$60,000			\$60,000								\$60,000						
A5132.4	Contractual, Shared Facility	\$10,000			\$10,000										\$10,000				
DA5140.1	Misc (Brush&Weeds) Personal Services	\$66,300			\$66,300								\$66,300						
A5142.1	Snow Removal, Personal Services		\$65,000			\$65,000				\$65,000									
A5142.4	Snow Removal, Contractual		\$59,500			\$59,500				\$59,500									
DA5142.1	Snow Removal, Personal Services	\$81,600			\$81,600								\$81,600						
DA5148.4	Services -Other Govts, Contractual	\$125,000			\$125,000								\$125,000						
A5182.4	Street Lighting, Contractual		\$102,000			\$102,000				\$102,000									
B5182.4	Street Lighting, Contractual-Alloway	\$3,000						\$3,000									\$3,000		
SL5182.4	Street Lighting, Contractual-Grist Mill Lighting Dist	\$1,530						\$1,530											\$1,530
A5410.4	Sidewalks, Contractual		\$8,000			\$8,000				\$8,000									
Subtotal TRANSPORTATION		\$842,030	\$721,164	\$0	\$837,500	\$563,866		\$4,530	\$157,298	\$563,866			\$399,900	\$372,340	\$65,260		\$3,000		\$1,530
ECONOMIC OPPORTUNITY AND DEVELOPMENT																			
A6772.4	Retired Citizen-Contract	\$1,000			\$1,000										\$1,000				
A6989.4	Other Economic Assistance (Main Street)	\$6,000	\$10,000		\$6,000	\$10,000				\$10,000					\$6,000				
Subtotal ECONOMIC OPPORTUNITY & DEVELOPMENT		\$7,000	\$10,000	\$0	\$7,000	\$10,000		\$0	\$0	\$10,000					\$7,000				
CULTURE AND RECREATION																			
A7140.1	Playground/Rec Centers, Personal Services		\$30,000			\$30,000				\$30,000									
A7140.2	Playground/Rec Centers, Equipment		\$2,500			\$2,500				\$2,500									
A7140.4	Playground/Rec Centers, Contractual		\$18,900			\$18,900				\$18,900									
A7310.1	Youth Program, Personal Services	\$5,500			\$5,500										\$5,500				
A7310.4	Youth Program, Contractual	\$1,600	\$7,900		\$1,600	\$7,900				\$7,900					\$1,600				
A7510.1	Historian, Personal Services	\$700			\$700										\$700				
A7510.4	Historian, Contractual	\$350			\$350										\$350				
A7550.4	Celebrations, Contractual	\$2,500	\$6,750		\$2,500	\$6,750				\$6,750					\$2,500				
Subtotal CULTURE AND RECREATION		\$10,650	\$66,050	\$0	\$10,650	\$66,050		\$0	\$0	\$66,050					\$10,650				
HOME AND COMMUNITY SERVICES																			
General Environment																			
A8010.1	Zoning, Personal Services		\$18,200	\$9,530	\$4,530				\$4,140						\$4,530				
B8010.1	Zoning, Personal Services	\$12,000							\$12,000										
B8010.2	Zoning, Equipment	\$500			\$500											\$500			
A8010.4	Zoning, Contractual		\$3,700		\$6,219		\$1,019								\$6,219				
B8010.4	Zoning, Contractual	\$1,500																	
A8020.4	Planning, Contractual		\$6,000			\$6,000				\$6,000									
B8020.4	Planning, Contractual	\$250			\$250											\$250			
Subtotal General Environment		\$14,250	\$27,900	\$9,530	\$11,499	\$6,000	\$1,019	\$0	\$16,140	\$6,000					\$10,749	\$750			
Sewage																			
A8140.1	Storm Sewers, Personal Services		\$10,000			\$10,000				\$10,000									
A8140.4	Storm Sewers, Contractual		\$4,600			\$4,600				\$4,600									
Subtotal Sewage		\$0	\$14,600	\$0	\$0	\$14,600			\$0	\$14,600									
Sanitation																			
A8160.1	Refuse Collection/Disposal, Personal Services		\$15,000			\$15,000				\$15,000									
A8160.4	Refuse Collection/Disposal, Contractual		\$12,700			\$12,700				\$12,700									
A8160.4	Disposal/landfill, Contractual	\$65,000			\$65,000										\$65,000				
Subtotal Sanitation		\$65,000	\$27,700	\$0	\$65,000	\$27,700		\$0	\$0	\$27,700					\$65,000				
Street Cleaning																			
A8170.1	Street Cleaning, Personal Services		\$7,000			\$7,000				\$7,000									
A8170.4	Street Cleaning, Contractual		\$5,600			\$5,600				\$5,600									
Subtotal Street Cleaning			\$12,600	\$0	\$0	\$12,600		\$0	\$0	\$12,600									
Shade Trees																			
A8560.4	Shade Trees, Contractual		\$6,950			\$6,950				\$6,950									

					Post Alt-Imp Budget					Village			Town						
Town and Village of Lyons Alternatives Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminatn	Town Budget	Village Budget	Increase	District Shift	Excludn	Funds			Funds			Districts			
Account Code	Account Description									General	Water	Sewer	DA	DB	General-A	General-B	Alloway	Fire	Grist Mill Lighting
	Subtotal Shade Trees		\$6,950	\$0	\$0	\$6,950		\$0	\$0	\$6,950									
Cemeteries																			
A8810.1	Cemeteries, Personal Services	\$29,000			\$29,000										\$29,000				
A8810.4	Cemeteries, Contractual	\$20,000			\$20,000										\$20,000				
	Subtotal Cemeteries	\$49,000		\$0	\$49,000			\$0	\$0						\$49,000				
	Subtotal HOME AND COMMUNITY SERVICES	\$128,250	\$89,750	\$9,530	\$125,499	\$67,850	\$1,019	\$0	\$16,140	\$67,850					\$124,749	\$750			
UNDISTRIBUTED																			
Employee Benefits																			
A9010.8	NYS Employee Retirement	\$82,306	\$73,469	\$14,694	\$88,985	\$52,096				\$52,096					\$88,985				
DA9010.8	NYS Employee Retirement	\$10,890			\$10,890								\$10,890						
DB9010.8	NYS Employee Retirement	\$10,890			\$10,890									\$10,890					
A9015.8	Fire & Police Retirement		\$162,276	\$30,910		\$100,456		\$30,910		\$100,456								\$30,910	
A9030.8	Social Security	\$43,551	\$87,798	\$14,312	\$45,813	\$59,681		\$11,543		\$59,681					\$45,813			\$11,543	
B9030.8	Social Security	\$920			\$920											\$920			
DA9030.8	Social Security	\$13,000			\$13,000								\$13,000						
DB9030.8	Social Security	\$6,550			\$6,550									\$6,550					
A9040.8	Workmen Compensation	\$59,138	\$15,000		\$59,138	\$15,000				\$15,000					\$59,138				
A9050.8	Unemployment Insurance		\$4,000			\$4,000				\$4,000									
A9060.8	Hospital & Medical Insurance	\$104,500	\$378,073	\$25,798	\$110,308	\$269,584		\$76,883		\$269,584					\$110,308			\$76,883	
DA9060.8	Hospital & Medical Insurance	\$49,500			\$49,500								\$49,500						
DB9060.8	Hospital & Medical Insurance	\$23,600			\$23,600									\$23,600					
A9089.8	Contract Expense		\$41,217						\$41,217										
	Subtotal Employee Benefits	\$404,845	\$761,833	\$85,714	\$419,594	\$500,817		\$119,336	\$41,217	\$500,817			\$73,390	\$41,040	\$304,244	\$920		\$119,336	
Debt Service																			
A9710.6	Dept Principal, Serial Bond		\$49,047			\$35,476		\$13,571		\$35,476								\$13,571	
A9710.7	Debt Interest - Serial Bond		\$15,604			\$12,495		\$3,109		\$12,495								\$3,109	
A9720.6	Debt Principal, Statutory Installment Bond		\$17,200			\$17,200				\$17,200									
A9720.7	Debt Interest, Statutory Installment Bond		\$1,806			\$1,806				\$1,806									
	Subtotal Debt Service	\$0	\$83,657	\$0	\$0	\$66,977		\$16,680	\$0	\$66,977								\$16,680	
Interfund Transfers																			
A0962.2	Transfer, Ambulance Reserve	\$33,500			\$33,500										\$33,500				
B9901.9	Transfer to other funds (Sales Tax)	\$70,000			\$70,000											\$70,000			
	Subtotal Interfund Transfers	\$103,500		\$0	\$103,500			\$0	\$0						\$33,500	\$70,000			
	Subtotal UNDISTRIBUTED	\$508,345	\$845,490	\$85,714	\$523,094	\$567,794		\$136,016	\$41,217	\$567,794			\$73,390	\$41,040	\$337,744	\$70,920		\$136,016	

						Post Alt-Imp Budget						Village			Town				
Town and Village of Lyons Alternatives Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminatn	Town Budget	Village Budget	Increase	District Shift	Excludn	Funds			Funds				Districts		
Account Code	Account Description									General	Water	Sewer	DA	DB	General-A	General-B	Alloway	Fire	Grist Mill Lighting
Special Items																			
F1440.4	Engineering		\$4,000			\$4,000					\$4,000								
F1910.4	Unallocated Insurance, Contractual		\$21,000			\$21,000					\$21,000								
F1920.4	Dues, Contractual		\$345			\$345					\$345								
F1990.4	Contingency Fund, Contractual		\$13,933			\$13,933					\$13,933								
Subtotal GENERAL GOVERNMENT SUPPORT			\$39,278	\$0	\$0	\$39,278		\$0	\$0		\$39,278								
HOME AND COMMUNITY SERVICES																			
F8310.1	Water Administration, Personal Services		\$29,636	\$1,634		\$28,002					\$28,002								
F8310.2	Water Administration, Equipment		\$1,000			\$1,000					\$1,000								
F8310.4	Water Administration, Contractual		\$7,150			\$7,150					\$7,150								
F8320.4	Source of Supply, Power & Pumping, Contractual		\$300,590			\$300,590					\$300,590								
F8340.1	Transmission & Distribution, Personal Services		\$70,000			\$70,000					\$70,000								
F8340.4	Transmission & Distribution, Contractual		\$57,325			\$57,325					\$57,325								
SW1-8340.4	Transmission & Distribution, Grist Mill Water District	\$2,040																	
SW2-8340.4	Transmission & Distribution, Westphal Water District	\$2,440																	
Subtotal HOME AND COMMUNITY SERVICES		\$4,480	\$465,701	\$1,634	\$0	\$464,067		\$0	\$0		\$464,067								
UNDISTRIBUTED																			
Employee Benefits																			
F9010.8	NYS Employee Retirement		\$32,469			\$32,469					\$32,469								
F9030.8	Social Security		\$7,622	\$128		\$7,494					\$7,494								
F9040.8	Workmen's Compensation		\$3,600			\$3,600					\$3,600								
F9050.8	Unemployment Insurance		\$5,000			\$5,000					\$5,000								
F9060.8	Hospital & Medical Insurance		\$52,929			\$52,929					\$52,929								
Subtotal Employee Benefits			\$101,620	\$128	\$0	\$101,492		\$0	\$0		\$101,492								
Debt Service																			
F9710.6	Debt Principal, Serial Bond		\$6,400			\$6,400					\$6,400								
SW3-9710.6	Debt Principal, Serial Bond,Old Lyons Rd Water Dist	\$4,750																	
F9710.7	Debt Interest, Serial Bond		\$12,185			\$12,185					\$12,185								
SW3-9710.7	Debt Interest, Serial Bond, Old Lyons Rd Water Dist	\$1,900																	
F9720.6	Debt Principal, Installment Bond		\$14,424			\$14,424					\$14,424								
F9720.7	Debt Interest, Installment Bond		\$7,572			\$7,572					\$7,572								
Subtotal Debt Service		\$6,650	\$40,581	\$0	\$0	\$40,581		\$0	\$0		\$40,581								
Subtotal UNDISTRIBUTED		\$6,650	\$142,201	\$128	\$0	\$142,073		\$0	\$0		\$142,073								
INTERFUND TRANSFERS																			
F990	Unappropriated Revenue		\$60,000						\$60,000										
Subtotal Interfund Transfers			\$60,000	\$0	\$0			\$0	\$60,000										
TOTAL WATER EXPENSES		\$11,130	\$707,180	\$1,762	\$0	\$645,418		\$0	\$60,000		\$645,418								
REVENUES SEWER FUND																			
REAL PROPERTY TAXES AND TAX ITEMS																			
SS1-1001	Real Property Taxes -New Rte 31 Sewer District	\$4,000																	
Subtotal REAL PROPERTY TAXES AND TAX ITEMS		\$4,000		\$0	\$0			\$0	\$0										
HOME AND COMMUNITY SERVICES																			
G2120	Sewer Rents		\$617,000			\$617,000					\$617,000								
G2122	Sewer Charges/Siligan Sewer Debt		\$5,000			\$5,000					\$5,000								
G2128	Interest & Penalties on Sewer Rents		\$8,400			\$8,400					\$8,400								
G2141	Sewer Meter Maintenance		\$13,540			\$13,540					\$13,540								
Subtotal HOME AND COMMUNITY SERVICES			\$643,940	\$0	\$0	\$643,940		\$0	\$0		\$643,940								
TOTAL SEWER REVENUES		\$4,000	\$643,940	\$0	\$0	\$643,940		\$0	\$0		\$643,940								
EXPENSES SEWER FUND																			
GENERAL GOVERNMENT SUPPORT																			
Special Items																			
G1380.4	Fiscal Agent Fee, Contractual		\$1,737			\$1,737					\$1,737								
G1910.4	Unallocated Insurance, Contractual		\$22,000			\$22,000					\$22,000								
G1990.4	Contingency Account, Contractual		\$8,610			\$8,610					\$8,610								
Subtotal GENERAL GOVERNMENT SUPPORT			\$32,347	\$0	\$0	\$32,347		\$0	\$0		\$32,347								
HOME AND COMMUNITY SERVICES																			
G8110.1	Sewer Administration, Personal Services		\$29,636	\$1,634		\$28,002					\$28,002								
G8110.2	Sewer Administration, Equipment		\$1,000			\$1,000					\$1,000								

Page 6

Lyons Dissolution Study - Page 126

						Post Alt-Imp Budget						Village			Town				
Town and Village of Lyons Alternatives Analysis		2013 Town Budget	2012-2013 Village Budget	Eliminatn	Town Budget	Village Budget	Increase	District Shift	Exclusn	Funds			Funds				Districts		
Account Code	Account Description									General	Water	Sewer	DA	DB	General-A	General-B	Alloway	Fire	Grist Mill Lighting
G8110.4	Sewer Administration, Contractual		\$6,550			\$6,550						\$6,550							
G8120.1	Sanitary Sewer, Personal Services		\$13,586			\$13,586						\$13,586							
G8120.2	Sanitary Sewer, Equipment		\$15,000			\$15,000						\$15,000							
G8120.4	Sanitary Sewer, Contractual		\$22,300			\$22,300						\$22,300							
G8130.1	Sewage Treatment & Disposal, Personal Services		\$82,395			\$82,395						\$82,395							
G8130.2R	Sewage Treatment & Disposal, Reserve		\$15,000			\$15,000						\$15,000							
G8130.2	Sewage Treatment & Disposal, Equipment		\$25,000			\$25,000						\$25,000							
G8130.4	Sewage Treatment & Disposal, Contractual		\$145,675			\$145,675						\$145,675							
SS8130	Sewage Treatment & Disposal, New Rte 31 Sewer Di	\$4,000						\$4,000											
	Subtotal HOME AND COMMUNITY SERVICES	\$4,000	\$356,142	\$1,634	\$0	\$354,508		\$4,000	\$0			\$354,508							
UNDISTRIBUTED																			
Employee Benefits																			
G9010.8	State Retirement		\$21,608			\$21,608						\$21,608							
G9030.8	Social Security		\$9,610	\$125		\$9,485						\$9,485							
G9040.8	Workmen Compensation		\$5,000			\$5,000						\$5,000							
G9060.8	Hospital & Medical Insurance		\$47,196			\$47,196						\$47,196							
	Subtotal Employee Benefits		\$83,414	\$125	\$0	\$83,289		\$0	\$0			\$83,289							
Debt Service																			
G9710.6	Debt Principal, Serial Bond		\$110,114			\$110,114						\$110,114							
G9720.7	Debt Interest, Serial Bond		\$14,927			\$14,927						\$14,927							
G9720.6	Debt Principal, Installment Bond		\$14,424			\$14,424						\$14,424							
G9720.7	Debt Interest, Installment Bond		\$7,572			\$7,572						\$7,572							
	Subtotal Debt Service		\$147,037	\$0	\$0	\$147,037		\$0	\$0			\$147,037							
	Subtotal UNDISTRIBUTED		\$230,451	\$125	\$0	\$230,326		\$0	\$0			\$230,326							
INTERFUND TRANSFERS																			
G990	Unappropriated Revenue		\$25,000			\$25,000						\$25,000							
	Subtotal Interfund Transfers		\$25,000	\$0	\$0	\$25,000		\$0	\$0			\$25,000							
TOTAL SEWER EXPENSES		\$4,000	\$643,940	\$1,759	\$0	\$642,181		\$4,000	\$0			\$642,181							