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Village of Mannsville Dissolution Study, Plan and Alternatives

November, 2012

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Village of Mannsville

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SUMMARY

Incorporated in 1879, the Village of Mannsville is located along Interstate Highway 81 in the Town of Ellisburg in Jefferson County. The town contains two villages (Mannsville and Ellisburg) and several hamlets (e.g. Pierrepont Manor and Belleville).

In 2012, the Village Board of Trustees applied for and was awarded a high priority planning grant from New York State's Local Government Efficiency (LGE) program. The village appointed a six-member committee and engaged the Center for Governmental Research (CGR) as study consultant.

The Board charged the Committee with preparing a dissolution study, dissolution plan and alternatives to dissolution. The Committee has been working together to explore the following questions:

- How are municipal services currently delivered?
- If the village dissolved, what would happen to the services? What are the property tax implications?
- If the village does not dissolve, are there opportunities for shared services?

The goal of the study is to ensure that the Village of Mannsville residents have the information needed to make an informed decision about the future. Interest in this study was prompted by concern on the part of the Village Board that taxes are likely to increase in the future in order to cover rising costs and to build up more savings in reserve.

Committee Recommended Dissolution Plan

This report includes a Dissolution Plan that outlines how the Town of Ellisburg can continue providing needed and desired services within the area currently served by the village government. It is not intended to be a highly detailed transition and implementation document. Detailed implementation would be worked out between the two boards during the transition period if the village voters choose to dissolve.

The services and functions described in the Plan remain subject to final implementation by the town at its discretion. The Town Board may determine that certain elements of the plan should be modified in order to meet the best interests of the town as a whole, within the requirements of local, state and federal law.

A summary of the Committee's recommendations are provided below. Greater detail is available in this report and in the full Dissolution Plan, which can be found at the end of this document.

Elected Representation: The Village Board and related expenses will be eliminated. Residents would be represented by the Town Board.

General Administration: The village clerk positions would be eliminated. The deputy clerk position could become a town position, if needed by the town. General administration would occur at the offices of the Town of Ellisburg.

Highway / Department of Public Works: The village public works position would be eliminated. The town would be responsible for street maintenance, snow removal and maintenance of the village park.

Water: The village water would become a special districts within the town. The district will remain self-supporting as at present. All assets and liabilities related to water (e.g. buildings, debt) will transfer to the town. The water operator position would transfer to the town, if needed by the town.

Fire Services: The village will continue to be a part of the town fire district and receive fire protection from the independent Mannsville Volunteer Fire Department. The contribution to the Mannsville Volunteer Fire Department will be eliminated.

Code Enforcement: Code enforcement will become the responsibility of the Town.

Codes and Ordinances: All local laws, ordinances and codes associated with the village will remain enforceable by both towns for a minimum period of two years. The town can amend or repeal the laws at any time. This plan does not guarantee that the town will adopt the village laws in the town following dissolution, which includes the zoning code, dog-off-leash law and the open burning law.

Recreation: The contribution to the school district for recreation services will be continued by the town.

Buildings and Equipment: Buildings and equipment owned by the village on the date of dissolution will transfer to the town. The water treatment plant and water tower will transfer to the town.

The village hall will be sold to the Mannsville Free Library and the garage and equipment will be sold to an interested party.

Debt Districts: Debt for the village hall will be paid off prior to dissolution. Debt for the water system will be paid down and the remaining amount will become part of the village water district to be paid for by water users in the village water district.

Special Taxing Districts: Street lighting within the village will become a special taxing district to be paid for by the village residents.

Financial Impact of Dissolution

This plan projects that tax rates paid by village residents will decrease upon dissolution and that the tax rate paid by residents of the town who presently live outside of either village will remain basically unchanged or will decrease with state aid.

Without State Aid:

Among current village residents, tax rates will decrease from $5.4 per $1,000 of assessed value to $3.1. For an average home of $75,000, this means taxes will go from approximately $405 to $230 for a total savings of $175.

Among current residents of the town living outside either village, tax rates will remain at $2.4 per $1,000 of assessed value. For an average home of $75,000, this means taxes will remain the same at approximately $180.

With State Aid:

Among current village residents, tax rates will decrease from $5.4 per $1,000 of assessed value to $2.5. For an average home of $75,000, this means taxes will go from approximately $405 to $189 for a total savings of $216.

Among current residents of the town living outside either village, tax rates will decrease from $2.4 per $1,000 of assessed value to $1.9. For an average home of $75,000, this means taxes will go from approximately $180 to $142 for a total savings of $38.

Acknowledgements

CGR would like to express its thanks to employees and elected officials of the Village of Mannsville and the Town of Ellisburg that took time to discuss the services that are provided to the citizens of their communities.

Staff Team

Jill Symonds, Research Associate, served as Project Manager and is the principal author of this report. Support from Mike Silva, Research Assistant and Kate Bell, Information Systems Manager, was invaluable.

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INTRODUCTION

This document is a report to the community the Mannsville Dissolution Study Committee (committee).

In 2012, the Village Board of Trustees applied for and was awarded a high priority planning grant from New York State's Local Government Efficiency (LGE) program. The village appointed a six-member committee and engaged the Center for Governmental Research (CGR) as study consultant. The Board charged the Committee with preparing a dissolution study, dissolution plan and alternatives to dissolution. The Board's objective was to provide residents with information on viable service delivery options for increasing government efficiency and promoting taxpayer savings.

The Dissolution Study Committee consists of the following members: Jon Abbott, Valerie Deon, Andrea Eaton, George Kirby, Jim Joyner and Henry Colby (Town resident and Town Board Member).

The first section of the report provides an overview of municipal services and financial information for the Village of Mannsville and the Town of Ellisburg, New York. This information provides a foundational understanding of how the village and town deliver and fund services and serves as the information baseline for considering options for the future. The next section of the report includes consideration of the service and fiscal impacts should the village choose dissolve as well as alternatives for greater collaboration. The final section of the report provides an estimated tax impact for village dissolution.

Limitations of the Study

The committee is not charged with the responsibility of evaluating existing services provided by either the village or the town. By studying the possible dissolution of the village, the community has an opportunity to explore whether some services currently offered might be eliminated or scaled back. The committee's work can help identify the potential fiscal consequences of eliminating one service or another.

What the Study and Plan Cannot Anticipate

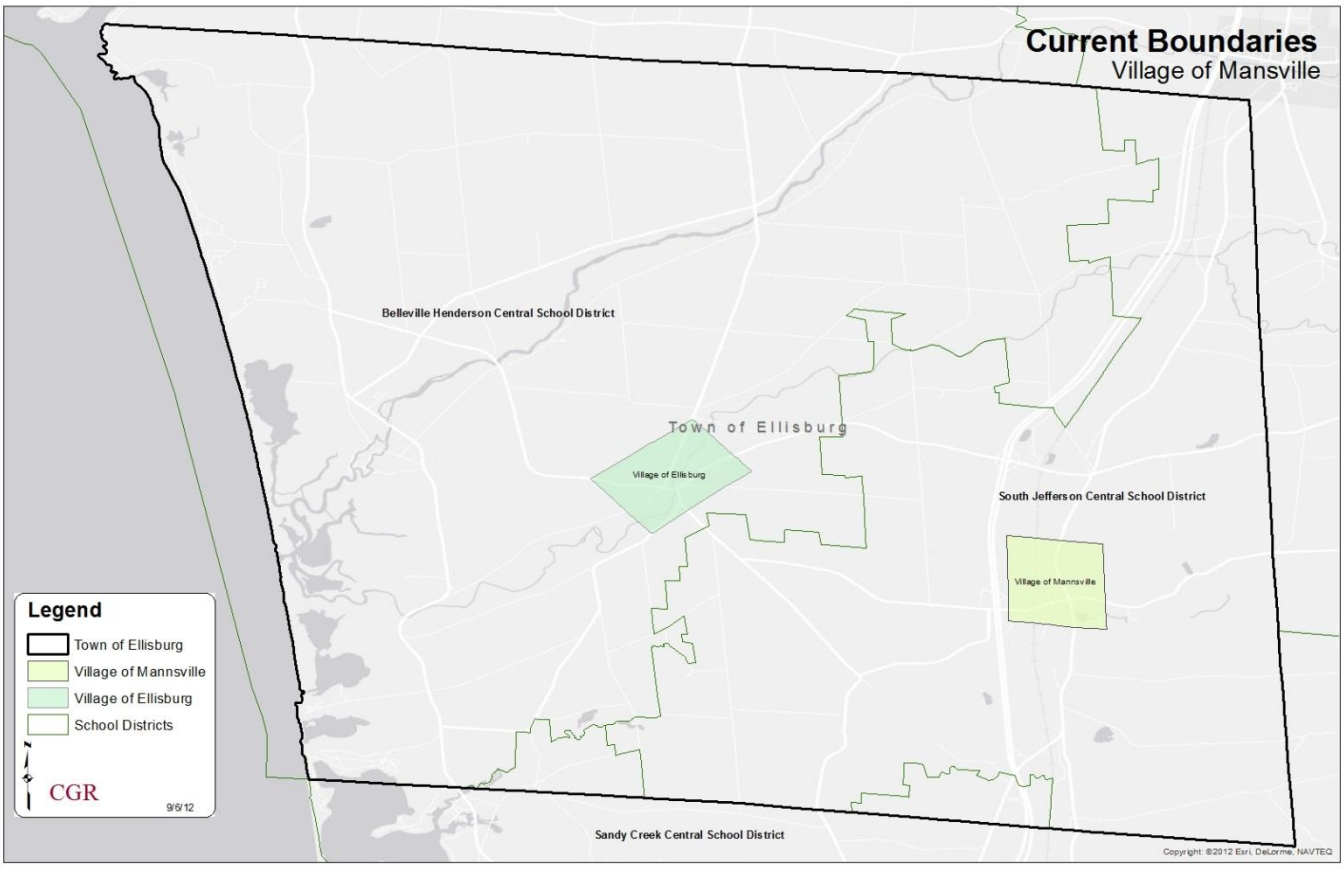
This document will include a dissolution plan that outlines how the surviving Town of Ellisburg can continue providing needed and desired services within the area currently served by the Village government. It is not intended to be a highly detailed transition and implementation document. Detailed implementation would be worked out between the two boards during the transition period if the village voters choose to dissolve.

The services and functions described in the dissolution plan remain subject to final implementation by the town at its discretion. The Town Board may determine that certain elements of the plan should be modified in order to meet the best interests of the town as a whole, within the requirements of local, state and federal law.

Background Information

Geography

Incorporated in 1879, the Village of Mannsville is located along Interstate Highway 81 in the Town of Ellisburg in Jefferson County. The town contains two villages (Mannsville and Ellisburg) and several hamlets (e.g. Pierrepont Manor and Belleville). The hamlet of Belleville was once a village, but it dissolved in 1930. The Village of Mannsville covers 0.9 square miles and the town covers 86.6 square miles.

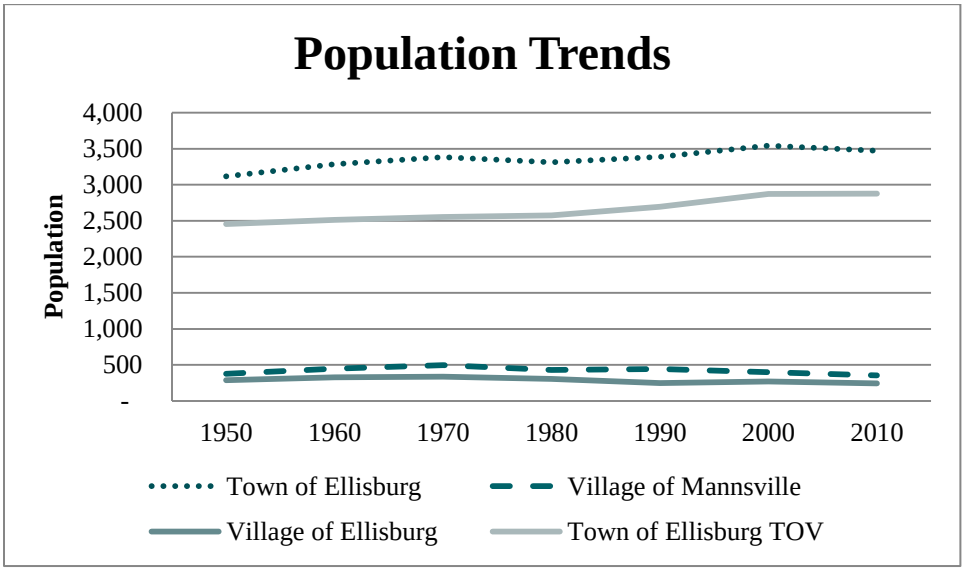


Population Trends

According to the 2010 census, the Village of Mannsville had a total population of 354 and the town had a total population of 3474. The table below indicates that the populations in both the Village of Mannsville and

the Town of Ellisburg have remained relatively stable over the past 50 years. The village population peaked in 1970 at about 500. The town population peaked in 2000 at 3,541. Both communities have since seen small population declines.

Population				
	Town of Ellisburg	Town of Ellisburg, outside of Villages	Village of Ellisburg	Village of Mannsville
1950	3,116	2,453	285	378
1960	3,285	2,511	328	446
1970	3,385	2,554	337	494
1980	3,312	2,574	307	431
1990	3,386	2,696	246	444
2000	3,541	2,872	269	400
2010	3,474	2,876	244	354
Source: U.S. Census				



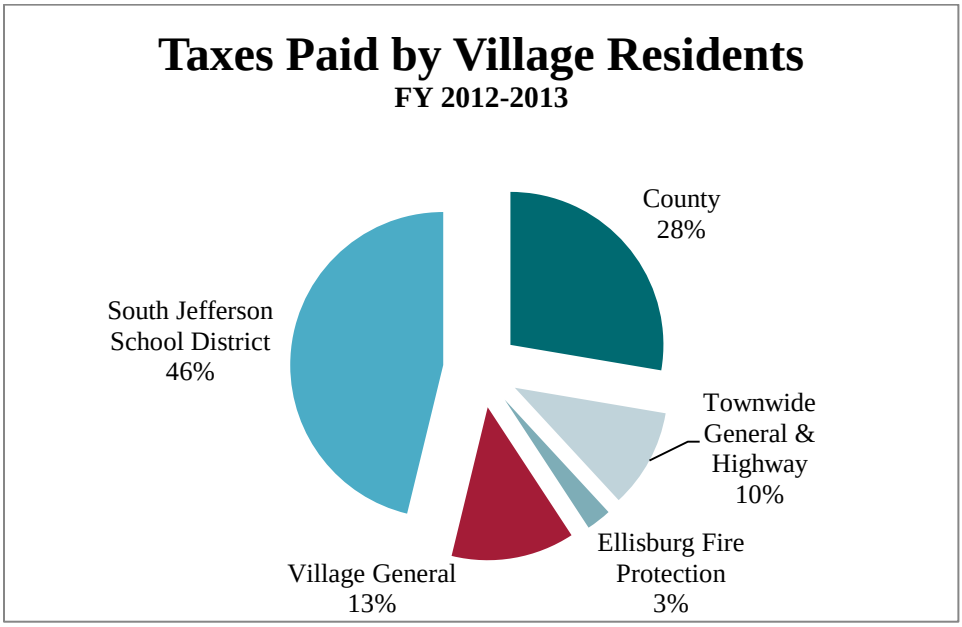
Financial Overview

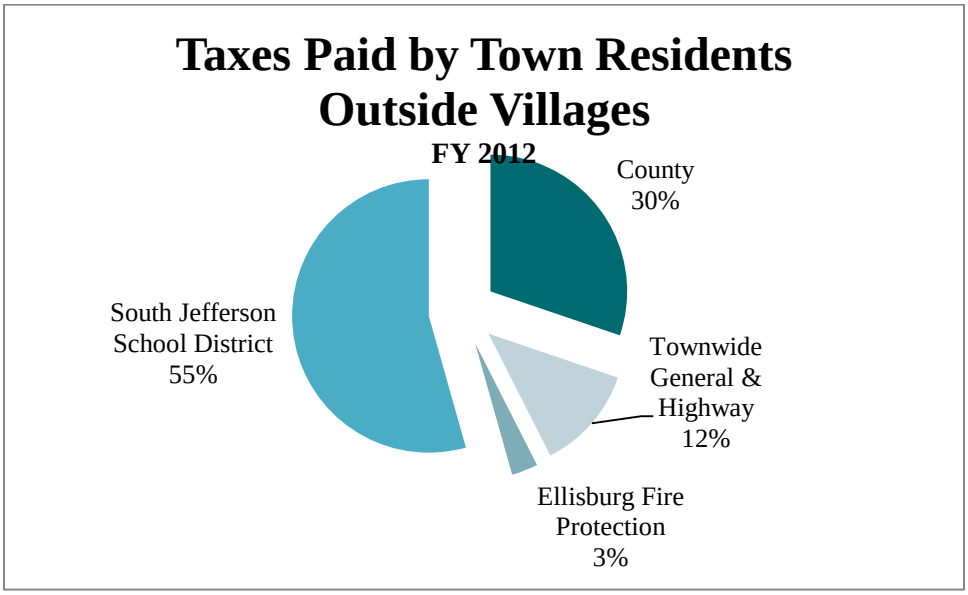
The information in this section is provided to assist village and town residents to understand the relationship of village and town taxes to the total property tax burden.

Where Local Tax Dollars Go

Property owners in the village and town pay taxes to various layers of government. Nearly 50% of all local tax dollars for both village and town residents is school taxes. 28% of all local tax dollars go to Jefferson County, which means that ***less than 25% of tax dollars go to the village or the town.***

The charts below indicate the proportion of local property taxes that go to the county, school district, town and village.





CGR notes that the dissolution study will have no impact on either school or county taxes, since these are separate from village and town taxes.

The table below summaries the key tax rates per $1,000 assessed valuation that Village of Mannsville and Town of Ellisburg residents living outside the villages pay. In 2012-2013, Village residents paid a total of $22.60 /$1,000, including school district taxes of $10.80 and village taxes of $3. In 2012, Town residents paid a total of $19/$1,000, of which $2.40 went to the Town. It should be noted that there may also be other special district taxes that apply within the Town, depending on the services received (e.g. lighting district, fire protection, water).

	Property Tax Rate ($/$1000 assessed value)	
Taxing Jurisdiction	**In Village of Mannsville**	**In Town of Ellisburg, Outside Villages**
Jefferson County	$6.37	$5.91
School District	$10.79	$10.79
Town of Ellisburg	$2.4	$2.4
Village of Mannsville	$3	n/a
Total	**$22.56**	**$19.10**

Budgetary Summary

Revenues and Expenditures for the Village and Town

The Village of Mannsville has an operating budget of approximately $240,000, which includes $50,000 for the dissolution study ($45,000 of which is paid for through a NYS grant). The Town has a budget of $2.3 million, excluding special districts for street lights and water. As a community, the combined budgets total $2.6 million as shown in the table, below.

Budget Summary for Town of Ellisburg and Village of Mannsville 2012 and 2012-13			
	Town 2012	**Village 2012-13**	**Combined Budgets**
Expenditures			
General Fund	$669,689	$146,980	$816,669
General Fund TOV	$59,758	$0	$59,758
Highway Fund	$945,173	$0	$945,173
Highway Fund TOV	$530,899	$0	$530,899
Fire Protection	$138,850	$0	$138,850
Village Water		$92,050	$92,050
TOTAL EXPENDITURES	**$2,344,369**	**$239,030**	**$2,583,399**

	Town 2012	Village 2012-13	Combined Budgets
Revenue (Excluding Property Tax)			
General Fund	$498,874	$101,697	$600,571
General Fund TOV	$59,758	$0	$59,758
Highway Fund	$809,374	$0	$809,374
Highway Fund TOV	$530,899	$0	$530,899
Fire Protection		$0	$0
Village Water		$92,050	$92,050
Total Revenue (Excluding Property Tax & Fund Balances)	**$1,898,905**	**$193,747**	**$2,092,652**
Property Tax Levy			
General Fund	$163,815	$40,608	$204,423
Highway Fund	$22,799	$0	$22,799
Fire Protection	$138,850	$0	$138,850
Total Property Tax Levy	**$325,464**	**$40,608**	**$366,072**
Use of Fund Balance			
General Fund	$7,000	$4,675	$11,675
Highway Fund	$113,000	$0	$113,000
Total Use of Fund Balance	**$120,000**	**$4,675**	**$124,675**
TOTAL REVENUE (All)	**$2,344,369**	**$239,030**	**$2,583,399**

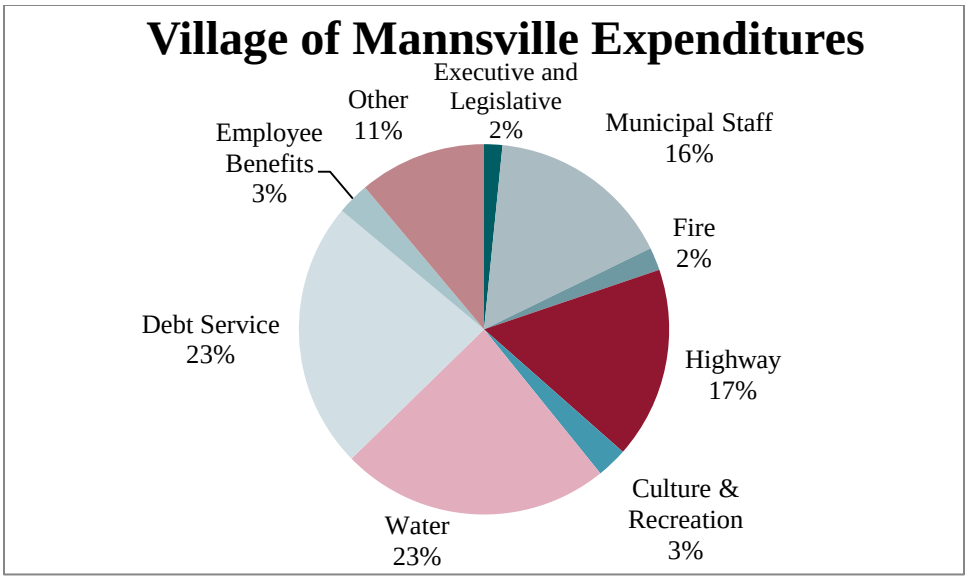
Sales Tax Distribution Significant to Both Town & Village Budgets

The village and town property tax levies account for approximately 20% of total revenues that they receive. The village tax levy makes up 21% of total village revenues, excluding the state grant for this study (or approximately $40,000) and the Town tax levy makes up 26% of total town revenues (or $580,789).

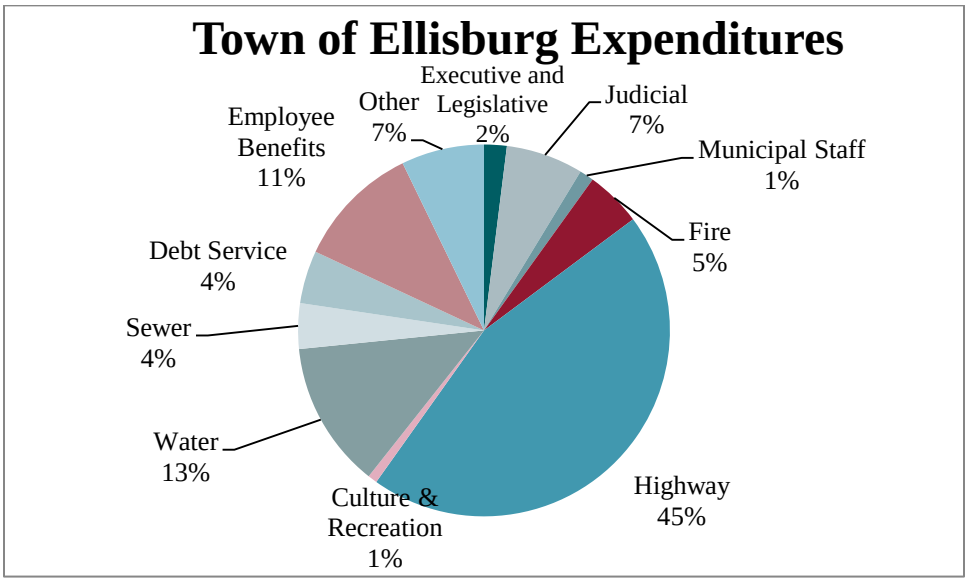
Sales tax revenue from Jefferson County amounts to nearly $40,000 per year for the Village of Mannsville and $642,000 in the town. In both cases, the tax levy and the sales tax revenue are nearly the same amount.

Summary of Expenditures

The town and village make expenditures in on a range of services. During the 2012-2013 fiscal year, the Village of Mannsville anticipates spending 23% on water and on debt service respectively. Highway expenditures and municipal staff account for 17% and 16% of expenditures respectively.



Residents in the Town pay for and receive particular services based on where they live. For instance, water is only provided to water users within a particular water district. For the purpose of illustrating the range and scope of expenditures made by the town, all services have been included in the table, below. For 2012, the Town of Ellisburg's greatest expenditure category was highway services representing 45%. Water and employee benefits were the next highest expenditure categories at 13% and 11% respectively.



Fund Balances

At the end of each fiscal year, every municipality either over or under spends relative to the revenue it receives. These surpluses or negative amounts are tracked over time in an accounting format known as fund balance. Tracking fund balance is a helpful tool to analyze how well a municipality is budgeting and how it handles excess (reserve) resources in future years. According to the Government Finance Officers Association (GFOA) and the Office of the State Comptroller (OSC), a local municipality should have a fund balance of approximately two months of expenditures in order to properly manage financial affairs for the community.[1] On average this would be between 5 – 15 percent of the municipalities' budget.

The village had a total general fund balance of $43,000, which is approximately 30% of total general fund expenditures for the year. The water fund balance was $124,000, or 130% of water expenditures for 2012-2013.

The town had a total fund balance of $1.1 million that is apportioned into certain funds as shown in the table below.

Fund Balances		
	Village as of 5/31/12	**Town as of 12/31/2011**
General Fund	$43,265	$119,470
General Fund - TOV	$0	$51,794
Highway Fund	$0	$586,568
Highway Fund - TOV	$0	$276,538
Street Lighting Fund	$0	$7,428
Water Fund	$123,586	$102,876
Total	**$166,851**	**$1,144,674**

Source: Village of Mannsville Annual Financial Report for the year ending 05/31/2012 and Town of Ellisburg Annual Financial Report for the year ending 12/31/2011

[1] http://www.gfoa.org/downloads/caafr-appropriate-level.pdf

Outstanding Debt

Outstanding debt for the village and town is presented below. If the village were to dissolve, the debts would remain with the former village residents. The town debt is related to two of its water districts, which means that the water users in each district are paying for their respective debts.

Outstanding Debt				
Purpose	**Amount Paid in 2012**	**Outstanding Balance, end of FY**	**Maturity Date**	**Interest Rate**
Village of Mannsville				
Municipal building	$4,300	$43,400	1/26/2023	5.63%
Water system	$40,000	$1,332,267	7/15/2038	0%
Town of Ellisburg				
Pierrepont Manor Water District	$44,055	$1,057,316	11/23/2033	0%
Water District #2	$73,000	$1,810,000	9/30/2035	0%
Source: Village of Mannsville Annual Financial Report for the year ending 05/31/2012 and Town of Ellisburg Annual Financial Report for the year ending 12/31/2011				

Staffing Overview

The information below indicates current staffing levels in the village and the town. The 11 individuals employed by the village are all part-time. Of the 21 individuals employed by the Town, 10 are full-time (including the Highway Department and the Town Clerk who is both the Clerk and the Court Clerk). Village staff are not unionized. Town staff are not unionized, with the exception of the Highway Department, which is represented by the Teamsters.

Current Staffing for Village and Town		
	Village of Mannsville	**Town of Ellisburg**
Mayor / Town Supervisor	1	1
Trustee / Councilman	4	4
Clerk / Treasurer	1	1*
Deputy Clerk	1	
Assessor		1**
Court Clerk		1
Judge		1
Code Enforcement	1	1
Street Laborer	2	

	Village of Mannsville	Town of Ellisburg
Water Operator	1	2
Highway		9***
Dog Control	1	
Total	**12**	**19**

* The clerk and court clerk is the same individual.
** The assessor and code enforcement officer is the same individual.
**The Town Highway Department hires additional part-time staff as needed.

Employee Benefits

The village does not offer any employee benefits. The village contributes a small amount to the NYS retirement system and to social security for staff and some members of the Board. As a proportion of wages, these benefits amount to 13%. The table below provides some information about the total cost of employee wages (i.e. personal services) as well as the cost of benefits.

Employee Benefits

	Personal Services	Benefits	Benefits as a % of Personal Service Costs
Village of Mannsville	$44,052	$5,650	13%
Town of Ellisburg	$714,387	$308,863	43%

Source: 2012 Town budget and 2012-2013 Village budget

Retirees

The village does not provide post-retirement health benefits to its employees. If the village dissolved, there would be no ongoing debt obligation for retiree benefits.

How the Village and Town Currently Provide Services

This section of the report provides information about how services are currently provided as well as their budgeted expenditures for 2012-2013.

Legislative Staffing

The Village of Mannsville is governed by a Mayor and a four-member Board of Trustees, all of whom are elected to two year terms. The Mayor is paid $1,200 annually and the Trustees are each paid $800.

The Town Board is governed by a Supervisor and a four-member Board. The Supervisor is elected for a two year term and the Board councilmembers are elected for four year terms.

The total cost of the elected representatives for the village and town are provided in the table below.

Elected Representative Expenditures		
	Ellisburg Town 2012 Adopted Budget	**Mannsville 2012-13 Adopted Budget**
Personal Service	$27,249	$3,200
Contractual Expenses	$850	$0
Municipal Dues	$1,000	$727
Benefits*	$27,616	$649
Total	**$56,715**	**$4,576**

**Town benefits have been estimated. Village benefits information provided by the Village.*

Source: 2012 Town budget and 2012-2013 Village budget

Village elections take place in March and town elections take place in November. The turnout for village elections is very low. The Town Clerk reports that it is a challenge to find residents willing to serve as elected officials.

Administrative Staffing

The village administrative staff consists of a part-time clerk and deputy clerk. The clerk has been employed with the village for 21 years. Some of the duties of the administrative staff are as follows:

- Registrar of births and deaths
- Handles payroll, insurance
- Tax collector
- Prepares and sends water bills
- Manages water bill payments
- Board work (e.g. legal notices, agenda, minutes, etc.)
- Budget preparation
- Custodial work in the municipal office
- Maintenance of flowers and shrubs at municipal office
- Business hours of the Village office are from 9:00 am – 2:00 pm (Mon – Wed, Fri).
- Board meetings occur on the first Tuesday of every month.

The town administrative staff consists of one clerk who is both the town clerk and court clerk. The town clerk is responsible for many of the same duties as the village clerk and deputy clerk. In addition, the town clerk is responsible for dog licenses and sporting licenses.

The total cost of the administrative staff for the village and town are provided in the table below.

Administrative Staff Expenditures		
	Ellisburg Town 2012 Adopted Budget	**Mannsville 2012-13 Adopted Budget**
Personal Service	$40,599	$18,093
Contractual Expenses	$7,764	$2,500
Benefits	$43,956	$3,876
Total	**$92,319**	**$24,469**

**Town benefits have been estimated. Village benefits information provided by the village.*
Source: 2012 town budget and 2012-2013 village budget

Department of Public Works / Highway Department

Village Department of Public Works (DPW)

The Village of Mannsville DPW is staffed by a part-time laborer and a part-time water operator. A Village Trustee serves as the Commissioner of Streets and Water. The village owns a small garage that is connected to a privately owned building and is locate adjacent to a church. The village owns one truck and one tractor.

The DPW plows its own facilities as well as the church, museum and fire department. Village streets are plowed by the town. Village residents own their sidewalks and are responsible for snow plowing. If paving is needed in the village, then the town supplies the equipment and the village pays for labor and supplies. The village laborer maintains the park and the buildings and occasionally does odd jobs around the village (e.g. picking up sticks from residents). The laborer has worked in the village for 15 years and is often seen working around the community. The village hosts a winter hay ride and puts up Christmas lights and also hosts a summer picnic.

Town Highway Department

The Town Highway Department is staffed by eight full-time staff, an elected Superintendent and is supplemented by occasional part-time staff. The Department owns a large garage and a salt shed.

The town plows 160 miles of road. There are seven trucks and seven routes. It takes approximately three to four hours to go once through the route. The town also plows parts of routes 193 and 23 for Jefferson County.

During the warmer months, the town does mowing, ditching and maintains the 13 town cemeteries. There are two part-time water operators, one of whom also works for the Village of Mannsville.

Water

Village

The Village of Mannsville is located on an aquifer and has access to plenty of water.

In 2006, the village overhauled the water system. It installed a new water tank, water filtration plant and water meters. Nearly all village residents are on the water system. There are three town residents whose homes are contiguous to the village boundary who are also on the water system. Since 2006, village water use is metered. The village owns the meters and the water laterals.

The village bills water users quarterly. The cost of water is based on water consumption, debt payment and operation and maintenance costs. The consumption rate for residential users is $26 for 0 – 10,000 gallons and the debt charge is $93 for a total of $119. The operation and maintenance costs are calculated per user based on usage and debt. In 2006, water rates were increased to cover costs from $25 a quarter to $119.

The village owns a bulk water distribution system that allows users to buy water in bulk from a central location. The "water salesman" is located at the village garage and is available for six months of the year. It provides an average of $4,000 in revenue for the village.

The village provides backup water for the Town of Ellisburg. According to the inter-municipal agreement on water, the town pays the village consumption rate plus an additional $0.33 per 1,000 gallons. 10,000 gallons costs village users $26 and costs the town approximately $30.

The village has a part-time water operator who also works for the town. The water operator works approximately 7-8 hours a week in the village.

Town

There are three water districts in the town, water district #1, #2 and the Village of Ellisburg water. The town owns water districts 1 and 2 and the Village of Ellisburg owns its water system. The town, however, operates all three systems. Not all residents in the town are hooked up to the water system. Town water users are metered. The town owns the meters and the water laterals.

There is a private company in the town that sells bulk water.

The town charges all water users the same amount for water and then adds on a capital cost. The water rates are $25 for 0 to 10,000 gallons and $2.50 for every additional 1,000 gallons.

Fire Protection

The village contracts with the Mannsville Fire Department for fire protection services. In 2012-2013, the village budgeted $4,000 for this expense.

Fire protection is provided in the town by the Village of Ellisburg Fire Department, the Belleville Fire Department and the Village of Mannsville Fire Department. In 2012, the town budgeted $138,850 for this expense with a townwide tax rate of $0.60 / $1,000. Since fire protection is assessed townwide, the Village of Mannsville contributed approximately $7,800 to this service, in addition to the direct contribution of $4,000.

Recreation

In 2012-2013, the village will contract with the South Jefferson School District in the amount of $2,570 for recreation services. The town also contracts with the School District for recreation.

In addition, the village clerk distributes Halloween candy to the elementary school kids once a year.

Library

The Mannsville Free Library is located in the municipal building owned by the village. The library is part of the North Country Library System, which provides services like inter-library loans to member libraries.

The library pays the village $2,200 a year in rent. The village, in turn, pays the library's content insurance and also provides $800 in revenue. The town contributes $2,500 to the library. Additional revenue for the library is raised through the South Jefferson School District Library Tax.

There are four libraries in the South Jefferson School District including the Adams, Adams Center, Rodman and Mannsville. The total budgetary request for all four libraries is spread evenly across the parcels in the school district. In 2012, the tax rate for the library district was $0.15/$1,000 of assessed value. Increasing the library tax rate requires the approval of the School District voters.

Planning and Zoning

The village has a zoning board that is comprised of five volunteer members. The village zoning officer makes $200 a year and issues between four and seven permits a year.

The town also has a zoning board. Neither community has their own planning board, as Jefferson County plays this role.

Dog Control

The village has a part-time dog control officer responsible for dealing with dogs off leash within the village. The dog control officer makes $600 a year.

There is a local law for dogs running at large that applies to the hamlet of Pierrepont Manor, otherwise, there is no leash law within the town outside of the villages. The County handles dangerous dogs for both the town and the village.

Services That Would Not Be Impacted By Dissolution

- **Sewer:** Residents in the village and town are on private septic systems.
- **Refuse:** Residents in the village and town are responsible for their own refuse disposal.
- **Police:** Police protection is provided by the County Sheriff and the NY State Police.
- **Snow removal on sidewalks:** Village residents are responsible for snow removal on sidewalks.
- **Court services:** The town operates a court. The village does not.
- **Assessment:** The town is currently responsible for assessment in the Village of Mannsville.
- **Cemeteries:** The village has one private cemetery. The town owns and maintains 13 cemeteries.
- **Dangerous dog control, tax mapping, and worker's compensation:** Jefferson County provides these services to the village and the town.

REVIEW OF OPTIONS

Over the course of this study, the committee considered three main options as follows:

- Option 1: Do not dissolve the village.
- Option 2:Dissolve the village with some services assumed by the town.
- Option 3: Do not dissolve the village, but consider sharing services with the town.

The service and cost implications of each of these options are explained below. The tax impact of options 1 and 2 are included in the section that follows (see page 20).

Option 1: Do not dissolve the village

As noted earlier in this report, the village has an operating budget of approximately $240,000, which includes $50,000 for the dissolution study ($45,000 of which is paid for through a NYS grant). In general, the budget amounts to $190,000, of which approximately $41,000 is collected through property taxation. The village property tax rate for 2012-2013 is

$3 per $1,000 of taxable assessed value. This tax rate represents 13% of the property taxes paid by village residents (the largest portion goes to the school district at 46%). Of the total property tax rate of $22.56, $3 is for village taxes.

Option 2: Dissolve the village with some services assumed by the town

Elected Representatives

Under village dissolution, the Village Board would no longer exist. No additional resources will be allocated to the town board or supervisor. *Potential savings that could result from eliminating these positions is approximately $4,600.*

Administrative Staff

The town would be responsible for the administrative duties formerly performed by the village clerk and deputy clerk. This would include the issuing and collecting revenue for taxes and water bills. As the town clerk's work volume may increase, there may be a need to increase the salary for this position and/or hire additional part-time help. *Village expenditures for the clerk are eliminated and expenditures for the deputy clerk are transferred. Potential savings that could result from eliminating the village clerk is approximately $18,000.*

Lighting

In 2012-2013, the village budgeted $8,500 for street lighting. If the village dissolved, the town could create a street light district for former village residents (this would be similar to other existing light districts in the town – e.g. Belleville Street Lighting). *The estimated cost of this service would be approximately $0.6/$1000 of assessed value.*

Buildings and Equipment

The town does not need the village office, garage or equipment. If the village dissolved, village-owned property would transfer to the town. Prior to dissolution, the village could make provisions to divest itself of these buildings to ensure that the assets continue to be of benefit to residents in the former village. Some of the possibilities currently being explored by the village are outlined below.

Village Office: The Dissolution Committee recommends that the village pay off the remaining debt (by using money from the water or general funds) on the office building and transfer ownership to the library. Revenue required to operate the building could be raised through an increase to the library tax. The library board is considering this option. The office/library building is currently valued at $342,000 according to the village insurance policy/statement.

Village Garage: Given the location of the garage, the Village Board would sell the garage to either neighbor – the church or a private citizen. The garage is currently valued at $86,000 according to the village insurance policy/statement.

Village Park and DPW Equipment: The Village DPW equipment, including the tractor, lawn mower, truck and other miscellaneous items would be given or sold. The Village Board has inquired as to whether the Museum and/or the Fire Department is interested in owning the equipment required to maintain the park.

Department of Public Works

The Town Highway Department would provide the following services to the former village:

- Continue to plow, sand and sweep the streets as it does currently
- Maintain the village Park
- Collect storm damage debris

The Town Highway Department would not provide the following services:

- Plow the church, library or fire department
- Hang Christmas lights
- Pick up leaves
- Clean and flush the fire hydrants

If the village dissolved, the town would not hire additional staff. *Potential savings that could result from eliminating the position of the DPW laborer is approximately $15,000.*

However, as a result of no longer having a Village plow, local organizations will need to pick-up the cost of this service on their own. The cost of snow removal will depend on a number of factors including the length of the contract, the square footage of the area, the frequency of the service and the assumption of liability.

Library

As the library is incorporated as an association, it would continue to operate independently. Responsibility for the financial contribution from the village to the library would not transfer to the town. The library would likely continue to receive the same level of financial support from the town as it does presently.

If the library needs to find additional revenue as a result of additional costs for maintaining the building, it could seek a tax rate increase from the South Jefferson School District voters.

Recreation
The town would continue to provide funding to the School District for recreation services.

Planning and Zoning
The town code enforcement officer would be responsible for issuing permits in the former village. The town zoning board would oversee requests from former village residents. *Potential savings that could result from eliminating the zoning board is approximately $600.*

Village Laws
All local laws, ordinances, rules and regulations of the village in effect on the date of dissolution of the village will remain in effect for a period of two years following dissolution. These may be enforced by the town board within the limits of the dissolved village. The town also has the power to amend or repeal such local laws, ordinances and rules in the manner as other local laws, ordinances and rules.

The Dissolution Plan is not a guarantee that the town will adopt the village laws following dissolution. A complete list of village laws is provided in Appendix C.

Dog Regulation
The village currently has a local law to regulate the keeping and running at large of dogs within the village boundaries. The town has a local law for dogs at large that applies to the hamlet of Pierrepont Manor. Both the village and the town rely on the County for dangerous dogs. Upon dissolution of the village, the dog regulation will remain in effect for up to two years, during which time the town can adopt a local law of its own to apply within the former village (similar to what is in place for Pierrepont Manor). Action on this recommendation is at the discretion of the Town Board.

Water
The town would create a special taxing district for all Village of Mannsville water users and continue to operate it as a stand-alone system. The $1.3 million water debt would remain with the water district and continue to be paid for by former village residents.

If the village dissolved, the town board would have the responsibility to set water rates at a level that will sustain the water system.

Village Fund Balances
Prior to dissolution, the village general fund balance of approximately $43,000 would be used to pay off the debt on the municipal building.

The village water fund balance of approximately $124,000 would be used to pay down the debt on the water system. Any remaining fund balance at

the time of dissolution would transfer to the new water district in the Town.

Option 3: Do not dissolve the village, but consider sharing services with the town

In the event that the village does not dissolve, the Village Board could consider contracting with the town for the delivery of some services. Since Village service delivery is already rather streamlined, there are a limited range of possibilities.

The Town and Village could have one joint zoning board. While the savings from combing this function are not substantial, it would reduce the need to find volunteers for the Village zoning board.

TAX IMPACT OF DISSOLUTION

There are a number of elements to consider in calculating the tax impact of dissolution including the impact on expenditures and revenues and the allocation of costs to either the former village or to the town. These elements are briefly discussed below, followed by the estimated tax impact of dissolution.

Expenditure and Revenue Impact

As a result of dissolution, a number of expenses will be eliminated for a total reduction of approximately $43,000 in expenditures. Following dissolution, the Town of Ellisburg will receive $137,000 in grant revenue from the state but will lose $2,000 in revenue in rent from the library. This results in a net change of $178,000 in the combined budgets for these two communities. This information is summarized in the table, below[2].

[2] Note: The information in this footnote is requested per the Village contract with the NYS Department of State. Based on the table titled, Summary of Estimated Dissolution Changes, the total impact of dissolution, without the application of the CETC, is a savings of $43,366. The application of $136,793 in CETC, less $2,218 in revenue, brings the total dissolution savings to $177,941. In the Village of Mannsville, dissolution savings amount to $122.5 per capita without CETC and $502.7 with CETC. The dissolution savings represent $3.2 per $1,000 taxable assessed value in the Village before application of CETC, and $13.1 per $1,000 TAV including CETC.

Summary of Estimated Dissolution Changes	
Expenditure Changes	
Elimination of Mayor & Board Costs	$3,200
Elimination of Municipal Dues	$727
Elimination of Village Clerk Position	$18,000
Elimination of Laborer Position	$13,954
Elimination of Garage and Equipment Contract Costs	$1,500
Elimination of Village Zoning & Planning Board Costs	$585
Elimination of Fire Dept. Contribution	$4,000
Elimination of Library Contribution	$800
Elimination of Dog Control Contract	$600
Total Expenditure Changes	**$43,366**
Revenue Changes	
CETC Incentive - Increase to Revenue	$136,793
Library Rent - Decrease to Revenue	$2,218
Total Net Change with CETC – Increase to Revenue	**$177,941**

How is the Citizens Empowerment Tax Credit (CETC) calculated?

If the Village of Mannsville dissolves, the village is effectively consolidating with the Town of Ellisburg. This means that the Town of Ellisburg would qualify for the CETC funding. This is equal to 15% of the combined village and town tax levies in the year prior to dissolution. The combined tax levy figure includes only the general and highway levies, not special district levies.

The CETC is subject to annual appropriations in the state budget process, just like every other annual state revenue source (for example, CHIPS highway funding). It has clearly been an important public policy objective of the Governor and State Legislature for the past five years to support consolidation initiatives by funding the CETC (and its predecessor programs) each year in the annual state budget. It is reasonable to project that such funding will continue in future years. However, to account for the potential that the CETC could be eliminated in future years, the tax rate projections are shown both with, and without the CETC.

Based on 2012-2013 figures, this grant would provide the new town with approximately $137,000 a year, which results in a $0.6 reduction per $1,000 of assessed value for all town residents. The calculations of the CETC grant are provided in the table below.

Calculating Projected CETC	
Village Tax Levy (2011-2012)	$41,208
Town Tax Levy (2012)	$870,742
Total Combined Levy	$911,950
15% of Total = CETC	$136,793
CETC Tax Rate Reduction /$1,000 total taxable assessed value	$0.6

Special Taxing Districts

As part of the Dissolution Plan, several services will be charged to property owners within the boundary of the former village. A special taxing district is not a governing body rather it is a taxing mechanism to properties which receive additional services within the Town of Ellisburg. This draft dissolution plan is based on having several special taxing districts in the former village to pay for street lights and water (including water debt).

Estimated Tax Impact of Dissolution

The following table shows current tax rates for taxpayers in the Village of Mannsville and the Town of Ellisburg. In 2012-2013, a village property owner paid $5.4 per $1,000 of assessed value and a property owner in the Town of Ellisburg, outside of the villages paid $2.4 per $1,000 (note: these tax rates include village and town taxes only).

Without factoring in NYS CETC aid, the tax rate on current village properties is expected to decrease by approximately 43% from $5.4 to $3.1 per $1,000 of assessed value. The Town of Ellisburg outside of village tax rate will increase by less than 1% from $2.4 to $2.5.

When the NYS aid is included, the village tax rate will further decrease to $2.5 while the town tax rate will decrease to $1.9.

What tax rate do you pay?		
Tax rate TODAY	**Current Village of Mannsville resident**	**Town of Ellisburg resident, outside village(s)**
Town of Ellisburg (includes highway, but not special district like water or fire)	$2.4	$2.4
Village of Mannsville	$3.0	n/a
Total	**$5.4**	**$2.4**
Tax rate with VILLAGE DISSOLVED--no state aid		
Town of Ellisburg (includes highway, but not special district like water or fire)	$2.5	$2.5
Special district for lighting	$0.6	n/a
Total	**$3.1**	**$2.5**
Tax rate savings from Citizens Empowerment Tax Credit (CETC)	$0.6	$0.6
Net tax rate after CETC	**$2.5**	**$1.9**

2012 Tax Impact Shown for Property Assessed for $75,000

The table below shows the impact of dissolution for a property owner in the former village and the Town of Ellisburg outside villages based on the median household price of $75,000. The table below excludes county and school taxes as well as water charges billed separately to residents. It also assumes that a police district is created, through a special act of the legislature.

A home in the former village will see a property tax decrease from approximately $405 to $231. A comparable house in the town outside of villages will see a small increase in property taxes from $180 to $184. Once NYS aid is factored in, the village property taxes will decrease further to $189 and a town outside village property will decrease to $142.

How much do you pay on a $75,000 house?

	Current Village of Mannsville resident	Town of Ellisburg resident, outside village(s)
Taxes paid TODAY		
Town of Ellisburg (includes highway, but not special district like water or fire)	$180	$180
Village of Mannsville	$225	n/a
Total	**$405**	**$180**
Taxes paid with VILLAGE DISSOLVED		
Town of Ellisburg (includes highway, but not special district like water or fire)	$184	$184
Special district for lighting	$47	n/a
Total	**$231**	**$184**
Tax rate savings from Citizens Empowerment Tax Credit (CETC)	$43	$43
Net tax after CETC	**$189**	**$142**
Change from current tax payment		
Town of Ellisburg (includes highway, but not special district like water or fire)	$4	$4
Village of Mannsville	-$174	n/a
Total	**-$170**	**$4**
Net change after CETC	**-$216**	**-$38**

DISSOLUTION PLAN OF THE VILLAGE OF MANNSVILLE

By the Mannsville Dissolution Study Committee

November, 2012

This document sets forth, in detail, the Dissolution Plan of the Village of Mannsville as developed by the Mannsville Dissolution Study Committee. Following submission of the Plan to the Village Board, it will be up to the Board to decide whether to adopt the Dissolution Plan to present to Village voters. If the Board decides to do so, the question of dissolution could be put before voters on March 19, 2013. If a proposition is put forward and is approved by a majority of Village voters, the Village of Mannsville would dissolve effective May 31, 2014.

OVERVIEW

1. The local government entity to be dissolved shall be the Village of Mannsville, New York.

2. The territorial boundaries of the Village of Mannsville are as shown in Appendix A of the Study Committee's Final Report, entitled "Village of Mannsville Dissolution Study, Plan and Alternatives."[3] The Village of Mannsville is located entirely within the Town of Ellisburg, which is in Jefferson County, New York.

3. The type of entity is a village as defined in New York Village Law.

FISCAL ESTIMATE OF THE COST OF DISSOLUTION

4. The fiscal estimate of the cost of the dissolution is estimated to be approximately $62,000. This includes the following cost components:

- Consultant fees to assist the Village in preparing the Plan and related documents and processes: $50,000 (funded primarily with a New York State Local Government Efficiency grant)
- Legal fees to assist the Village researching legal issues: $10,000
- Miscellaneous advertisement fees, public referendum fees, etc.: $2,000

[3] The Study Committee Final Report and Appendix are available on the Study Committee website (www.cgr.org/Mannsville). See the "Documents" page on the site.

TRANSFER OR ELIMINATION OF VILLAGE EMPLOYEES

5. The plan for the transfer or elimination of the current employees of the Village is shown below. All current Village employee positions will be eliminated. The Town will assume responsibility for the work provided by current Village employees as follows:

- The Mayor and Village Board positions will be eliminated. All associated personnel expenses will be saved since the Town will assume legislative responsibility for the former Village with no additional pay for its Town Board members. The size of the Town Board will not change. (*Estimated savings: $4,600*)

- The Village Clerk position will be eliminated and the Deputy Clerk position will be transferred to the Town. (*Estimated savings: $18,000*).

- The part-time Village DPW employee position will be eliminated. *(Estimated savings: $15,000).*

- The part-time public works superintendent and water systems operator currently works for both the Village of Mannsville and the Town of Ellisburg. The Village position would transfer to the Town, allowing the water operator to continue to work on both Town and Village water systems, as at present.

- The Village Zoning Board positions will be eliminated. *(Estimated savings: $600)*

DISPOSITION OF PROPERTY OF THE VILLAGE & FUND BALANCES

6. The Village of Mannsville will sell or otherwise dispose of some properties prior to dissolution. Those properties that that the Village continues to own on the date of dissolution will become the property of the Town of Ellisburg. The Town will take title to the Village real property with the understanding that the Town will honor all existing agreements or other arrangements between the Village and other users of Village property. Real property transferred to the Town will be done without consideration[4] and the Town will, at its option, prepare any and all deeds for the Village to execute prior to the date of dissolution.

The disposition of Village-owned real estate and real property is shown in the table below.

[4] Without consideration means a complete transfer of Village property to the Town without cost to the Town.

Village-Owned Property			
Parcel Number	**Property Address**	**Description**	**Disposition of Property**
124.49-1-7	102 Lilac Park Drive	Municipal Park	Town of Ellisburg
124.49-1-8	102 Lilac Park Drive	Municipal Park	Town of Ellisburg
124.49-1-10.2	106 Lilac Park Drive	Village Office	Mannsville Library
124.49-2-8	205 Lorraine Street	Garage	Private Owner
124.49-2-35	Lorraine Street-Water supply	Filtration Plant Bldg.	Town of Ellisburg, water district
124.00-2-22.5	Co. Rt. 90	Water Supply Tower	Town of Ellisburg, water district
Source: Village of Mannsville Property Inventory			

- Village fund balances remaining upon Village dissolution will be transferred to the Town. The amounts that will actually transfer upon dissolution will be the amounts that are in each fund at the time dissolution takes effect. Amounts listed below provide information on status of fund balances when the Village fiscal year ended May 31, 2012. Funds that remain on the effective date of dissolution would transfer as follows:

    - The Village Water Fund will transfer to the Mannsville Water District Fund (Ellisburg Water District #4) and be managed by the Town. (As of 5/31/12, the fund total was $123,586).

    - The Village general fund will transfer to the Town. (As of 5/31/12, the fund total was $43,265).

VILLAGE LIABILITIES AND DEBTS

7. The Village liabilities and indebtedness are as follows:

- Liabilities. None are known at this time. There are no current lawsuits or proceedings against the Village.

- Indebtedness – As of 12/31/12, the Village had $1.38 million in outstanding debt.

    - The principal outstanding for the water fund is $1,332,267. This debt is charged as part of the user fees on Mannsville water bills. The debt will continue to be repaid in the same manner following dissolution, and will be a charge only for water users in the former Village. The debt will be paid off in 2035.

- The principal outstanding for the municipal building is $43,400. The Village will pay off this debt prior to dissolution. Any outstanding amount will be charged to former Village residents as a Town debt district.

AGREEMENTS TO CARRY OUT DISSOLUTION

8. The Village and the Town currently have no agreements in order to carry out the dissolution. The Committee anticipates that if dissolution of the Village is ultimately approved by Mannsville voters that the succeeding Town government will provide for and comply with the Plan set forth in this document. The Study Committee recognizes the Plan could be impacted by unforeseen circumstances occurring at the time of dissolution. Thus, this document is a plan, not a guarantee. However, both Town and Village representatives on the Committee endorse this Dissolution Plan, which was developed in good faith and with the input of all members of the Committee.

CONTINUATION OF VILLAGE FUNCTIONS OR SERVICES BY THE TOWN

9. Services formerly provided by the Village government will be provided as follows:

- *Legislative services.* Local government representation shall be provided by the Town Board.

- *Administrative services.* Clerical and administrative services formerly provided by the Village Clerk and Deputy Clerk will be provided by the Town.

- *Water.* Services for Mannsville residents will be maintained and provided by the Town. The Town will create and establish by resolution a Special Improvement District to be known as the Mannsville Water District (Ellisburg water district #4) as provided by Article 12 and 12A of Town Law, and assume the responsibilities of the new Water District. All current water users will be included in the water district boundary. Costs for the Water District will be met by user fees. Existing Village water fund debt will be the responsibility of Water District users and be paid for through the user fees. The Village water fund balance will be transferred to the Town for exclusive use of the Mannsville Water District.

- *Public Works:* The following services formerly provided by the Village, will be provided by the Town Highway Department:

- Plow, sand and sweep the streets (as occurs currently)
- Maintain the Village Park
- Collect storm damage debris

For clarity, the following services, formerly provided by the Village, will not be provided by the Town Highway Department:

- Plow the church, library or fire department
- Hang Christmas lights
- Pick up leaves
- Plow the fire hydrants

- *Street lighting.* Services for Village residents will be maintained. The Town will create and establish by resolution a Special Improvement District to be known as the Mannsville Street Lighting District as provided by Article 12 and 12A of Town Law. The Town will be responsible for providing street lighting services within the boundaries of the existing Village, with costs billed as a separate district charge to Mannsville taxpayers on their annual Town tax bills. There will be no change in cost as a result of dissolution.

- *Code enforcement / zoning*. Code enforcement services provided by the former Village will be provided by the Town. Services provided by the former Village Zoning Board will provided by the Town Zoning Board.

- *Fire.* The former Village will continue to be a part of the Town fire district and receive fire protection from the independent Mannsville Volunteer Fire Department. The contribution to the Mannsville Volunteer Fire Department will be eliminated.

- *Recreation services* will continue to be provided by the School District. The contribution to the School District will become a Town contribution.

- *Library*. The contribution to the Mannsville Free Library by the former Village will be eliminated.

- Municipal association dues paid by the former Village to the New York Conference of Mayors will be eliminated.

- *Dog control.* Formerly provided by the Village on an as needed basis will be eliminated. Responsibility for dangerous dogs will be provided by the County.

DISPOSITION OF VILLAGE ASSETS WHEN DISSOLUTION IS EFFECTIVE

10. The Village will dispose of equipment and personal property prior to dissolution. Personal property will mean and include office equipment, furniture, tools, parts inventory, and any other items commonly considered to be personal property. Any assets remaining on the effective date of the dissolution will be turned over to the Town to become Town assets.

Major equipment includes:

- John Deere lawn tractor
- Craftsman push lawn mower
- 1989 Ford Truck
- John Deere loader with backhoe

The Village knows of no liabilities at this time that would become the responsibility of the Town upon dissolution of the Village.

VILLAGE LAWS AND ORDINANCES

11. The list below shows the impact of dissolution on Village laws and codes. Laws and codes listed as N/A (not applicable) are no longer relevant and will not be applicable upon dissolution of the village. All other laws and codes listed, in accordance with GML Article 17-A §789, remain in effect for a period of two years following dissolution, as if the same had been duly adopted by the Town Board. They shall be enforced by the town within the limits of the dissolved village, except that the Town Board shall have the power at any time to amend or repeal such local laws, ordinances, rules or regulations in the manner as other local laws, ordinances, rules or regulations of the town. This Dissolution Plan does not provide a guarantee that the Town will adopt the Village laws following dissolution or at the end of the two year transition period.

Key Definitions

N/A - Village code is no longer applicable upon dissolution. These codes should not become part of town law when dissolution takes effect.

A - Codes that should be rewritten as town laws, following town review (note: some laws may be out of date and no longer required).

B - Codes for which the town currently has a similar law in effect. These laws will likely need to be reconciled.

Laws	Title	Action
	Organization Laws of 1879	N/A
1 to 6	Obstruction of public streets-sidewalks	A
7	Immoderate speeds	A
8	Tearing up sidewalks	A

Laws	Title	Action
9	Unlawful Recreational activities	A
10	Malicious mischief	A
11	Running at large of animals	B
12	Unlawful disposing of dead carcass	A
13	Unlawful disposing of garbage & ashes	A
14	Drunk or disorderly conduct	A
15	Gambling & house of ill-fame	A
16	Unlawful public bathing	A
17 to 18	No Solicitation without permit	A
19	Dog fighting and congregating	A
20	Damage to monuments, fences & trees	A
21	Furnishing liquor to drunkards	A
22	Health hazards and nuisances	A
23	Gambling, ill-fame house and gamesters	A
24	Riots, disturbances or loud noise	A
25	Robbing of birds nest	A
26	Disorderly persons & vagrants	A
27 to 30	Fines compensation & alteration	A
31	Sidewalk and lawn upkeep	A
32	Billiard or Pool rooms	A
33 to 37	Prevention of Fires	A
38	Bicycle season Voided 1956	A
39	Allowable speed	A
40	Junkyards	A
41	House Trailers	A
42	Sewage	A
43	All night parking	A
44	Chickens & Manure	A
45	Speed limits	A
46	Snowmobile regulations	A
Local Law 1-77	Salary increases	N/A
Local Law 1-82	State Fire Prevention Code	N/A
Local Law 2-82	Veterans Exemption	A
Local Law 1-85	Cease Enforcement of Fire Code	N/A

Laws	Title	Action
Local Law 1-87	Speed Limit	A
Local Law 1-88	Terminate Assessing Unit	N/A
Local Law 1-90	Prior Notice	N/A
Local Law 1-93	Dog regulations	B
Local Law 1-94	Games of Chance	A
Local Law 1-95	Games of Chance	A
Local Law 1-05	Zoning Law Superseding Prior Zoning Law	B
Local Law 1-08	Open Burning	A
Local Law 2-08	Wellhead Protection Law	B
Local Law 3-08	Outdoor Furnaces	A
Local Law 1-10	Amendment to Law 1993 Dog Control	B
Local Law 2-10	Amendment to Zoning Gasoline Stations	B
Local Law 1-12	Amendment to Wellhead Protection Law	B

EFFECTIVE DISSOLUTION DATE

12. Should the Village dissolve, the dissolution will be effective on May 31, 2014.

OFFICIAL PUBLIC HEARING

13. The Village will hold an official public hearing at 7 p.m. on January, 10, 2013, at the Mannsville Fire Hall.[5]

OTHER MATTERS PERTINENT TO DISSOLUTION

14. *Fiscal impact of dissolution.* The table below identifies how tax bills would have been affected in fiscal year 2012 had Village dissolution been in effect. It is important to note that upon dissolution, the combined single government would become eligible for a Citizen Empowerment Tax Credit (CETC). This is an annual incentive from NYS for consolidating governments. The incentive, which must be authorized by the State Legislature in each annual budget, is based on a formula (15% of the municipalities' combined tax levies when they consolidate). The table shows the fiscal impact both with and without the CETC, and assumes 100% of the CETC is applied to reduce taxes for all Ellisburg taxpayers. The CETC, based on 2012 fiscal year budgets, equates to $0.6 per $1,000 for all taxpayers.

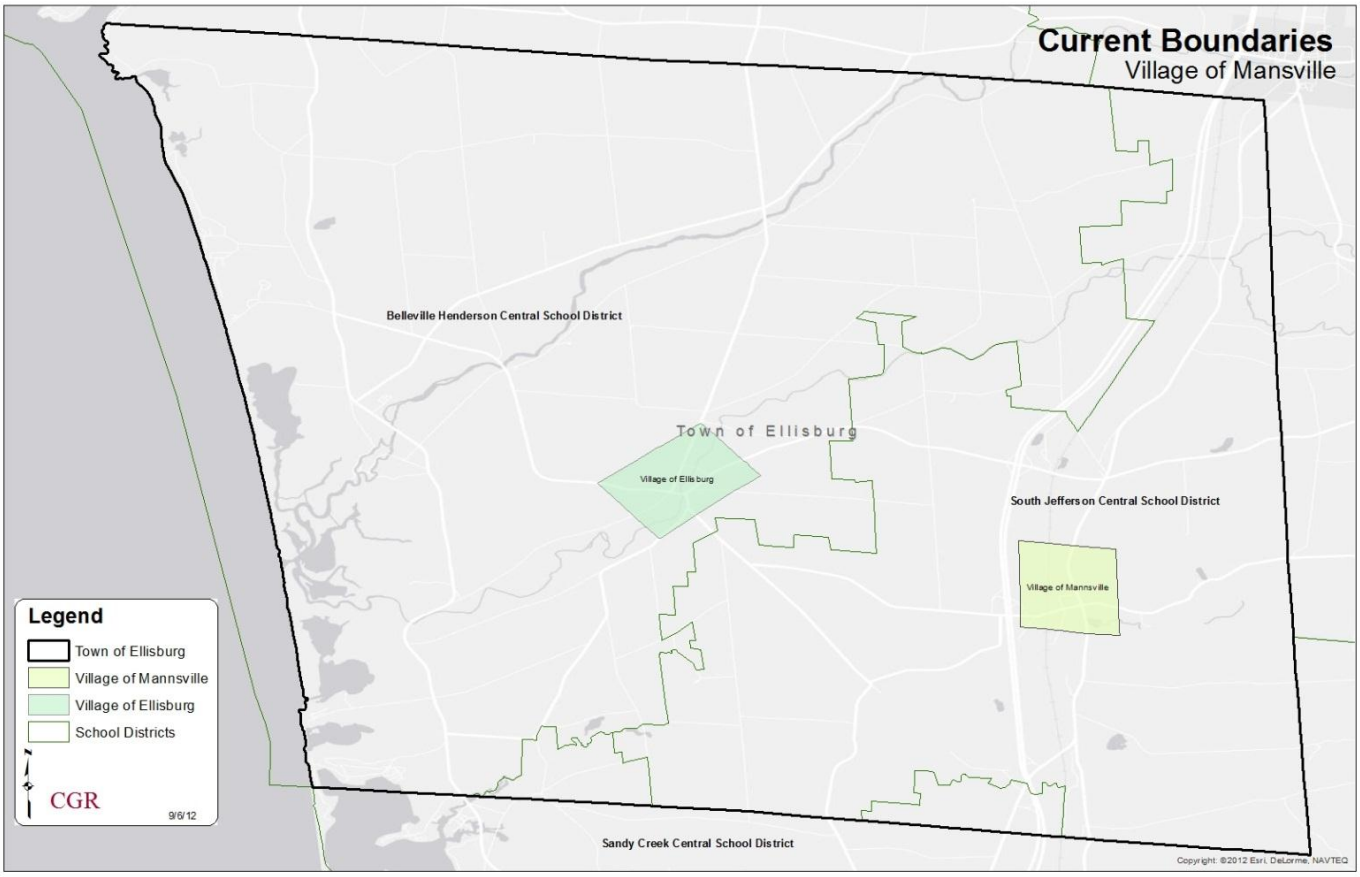
[5] The Village's official public hearing on the Dissolution Plan is contingent upon the Village Board endorsing the Dissolution Plan when it meets in early December 2012.

The table below excludes county and school taxes, since they are unaffected by dissolution. It also excludes water charges, since these charges are billed as user fees to Mannsville residents.

Summary of Projected Tax Rates for Single Government (Compared to Current) per $1,000 Assessed Value		
	Former Village of Mannsville resident	**Town of Ellisburg resident, outside village(s)**
Current	$5.4	$2.4
Dissolution (without state aid)	$3.1	$2.5
% change from Current	*-43%*	*2%*
Dissolution (with state aid)	$2.5	$1.9
% change from Current	*-53%*	*-22%*

As shown in the table, Mannsville residents would see a 43% drop in their tax rate without the state consolidation incentive (CETC), and a 53% drop with it. Town of Ellisburg residents outside village(s) would see a 2% increase in their tax rate without the incentive and a 22% decrease with CETC. These projections are based on the Village 2011-12 and the Town 2012 budgets.

Appendix A: Village of Mannsville Boundaries



Appendix B: Village-Owned Property & Major Equipment

Village-Owned Property		
Parcel Number	**Property Address**	**Description**
124.49-1-7	102 Lilac Park Drive	Municipal Park
124.49-1-8	102 Lilac Park Drive	Municipal Park
124.49-1-10.2	106 Lilac Park Drive	Village Office
124.49-2-8	205 Lorraine Street	Garage
124.49-2-35	Lorraine Street-Water supply	Filtration Plant Bldg.
124.00-2-22.5	Co. Rt. 90	Water Supply Tower
Source: Village of Mannsville Property Inventory		

Village-Owned Equipment		
Manufacturer	**Description**	**Year**
John Deere	Lawn tractor	
Craftsman	Push lawn mower 21"	2011
Ford	Truck	1989
John Deere	Loader with backhoe	2002
Source: Village of Mannsville Equipment Inventory		

APPENDIX C: VILLAGE CODE

The table below provides a preliminary review of what would need to happen to the Village of Mannsville Code should the village dissolve. Codes listed as N/A (not applicable) are no longer relevant and will not be applicable upon dissolution of the village. All other codes listed, in accordance with GML Article 17-A §789, remain in effect for a period of two years following dissolution, as if the same had been duly adopted by the Town Board. They shall be enforced by the town within the limits of the dissolved village, except that the Town Board shall have the power at any time to amend or repeal such local laws, ordinances, rules or regulations in the manner as other local laws, ordinances, rules or regulations of the town.

Note: The Dissolution Plan does not provide a guarantee that the Town will adopt the Village laws following dissolution or at the end of the two year transition period.

Key Definitions

N/A - Village code is no longer applicable upon dissolution. These codes should not become part of town law when dissolution takes effect.

A - Codes that should be rewritten as town laws, following town review (note: some laws may be out of date and no longer required).

B - Codes for which the town currently has a similar law in effect. These laws will need to be reconciled.

Laws	Title	Action
	Organization Laws of 1879	N/A
1 to 6	Obstruction of public streets-sidewalks	A
7	Immoderate speeds	A
8	Tearing up sidewalks	A
9	Unlawful Recreational activities	A
10	Malicious mischief	A
11	Running at large of animals	A
12	Unlawful disposing of dead carcass	A
13	Unlawful disposing of garbage & ashes	A
14	Drunk or disorderly conduct	A
15	Gambling & house of ill-fame	A
16	Unlawful public bathing	A
17 to 18	No Solicitation without permit	A

Laws	Title	Action
19	Dog fighting and congregating	A
20	Damage to monuments, fences & trees	A
21	Furnishing liquor to drunkards	A
22	Health hazards and nuisances	A
23	Gambling, ill-fame house and gamesters	A
24	Riots, disturbances or loud noise	A
25	Robbing of birds nest	A
26	Disorderly persons & vagrants	A
27 to 30	Fines compensation & alteration	A
31	Sidewalk and lawn upkeep	A
32	Billiard or Pool rooms	A
33 to 37	Prevention of Fires	A
38	Bicycle season Voided 1956	A
39	Allowable speed	A
40	Junkyards	A
41	House Trailers	A
42	Sewage	A
43	All night parking	A
44	Chickens & Manure	A
45	Speed limits	A
46	Snowmobile regulations	A
Local Law 1-77	Salary increases	N/A
Local Law 1-82	State Fire Prevention Code	N/A
Local Law 2-82	Veterans Exemption	A
Local Law 1-85	Cease Enforcement of Fire Code	N/A
Local Law 1-87	Speed Limit	A
Local Law 1-88	Terminate Assessing Unit	N/A
Local Law 1-90	Prior Notice	N/A
Local Law 1-93	Dog regulations	B
Local Law 1-94	Games of Chance	A
Local Law 1-95	Games of Chance	A
Local Law 1-05	Zoning Law Superseding Prior Zoning Law	B
Local Law 1-08	Open Burning	A
Local Law 2-08	Wellhead Protection Law	B

Laws	Title	Action
Local Law 3-08	Outdoor Furnaces	A
Local Law 1-10	Amendment to Law 1993 Dog Control	B
Local Law 2-10	Amendment to Zoning Gasoline Stations	B
Local Law 1-12	Amendment to Wellhead Protection Law	B