

## **Onondaga County Comptroller's Office Report – Village of Camillus Dissolution Proposal**

In 2011, the Onondaga County Comptroller's Office established the Consolidation, Shared Services and Integration (CSI) Onondaga tax force, an initiative to assist local government officials in managing resources efficiently and effectively and, by doing so, provide accountability for tax dollars spent to support government operations. Included in the CSI budget was a funded position for an auditor whose sole function would be to assist municipalities and quasi-governmental agencies identify opportunities for cost savings.

### Background

The Village of Camillus was established in 1852. It has an approximate area of 0.37 square miles and is located southwest of Syracuse within the borders of the Town of Camillus. The 2011 Village of Camillus property tax levy was just under \$300,000, while the total budgeted expenditures was \$1.02 million excluding the sewer budget of \$47.5k. The Camillus Fire Department (CFD) represents almost half of the expenditures with corresponding revenue from the Town of Camillus also representing almost half of the revenue; the net CFD cost to the village is approximately \$45k.

The primary services paid for by village taxpayer is Fire Protection; Highway Maintenance at 9% (\$92k); and Garbage Collection at 7% (\$68k). Supporting the primary services is the Village administrative and other staff, which consumes 19% (\$195k) of the budget; employee benefits another 10% (\$102k); and debt service the final 25% (\$260k), a substantial portion of which is fire department debt.

The fire protection contract with the Town of Camillus provides 50% (\$510k) of the revenue for the 2011 Budget; property and non-property taxes 40% (\$406k); the remaining 10% (\$104k) by departmental income, state aid and interfund transfers.

In recent months, the Village and Town of Camillus have been engaged in a discussion on how to most efficiently govern the community and effectively utilize limited resources while maintaining high quality service. At the forefront of the discussion is a proposal to dissolve the Village and merge all necessary services with the Town. No in-depth study had been completed at the time of our review and our goal was to provide a baseline assessment of the potential savings to taxpayers should the dissolution occur.

### Commonly Used Terms and Methodology

In order to understand the affect of the dissolution on the village taxpayer, several key terms must be explained with the hope of providing an elementary overview of real property taxation.

The Village creates its budget, which is an estimate of appropriations (a/k/a expenditures or spending) expected in the next fiscal year. Likewise the village board estimates revenues to be used to offset appropriations. As is normally the case, when appropriations exceed revenue, the remaining revenue used to balance the budget is the property taxes levied against property owners.

The budget is in constant flux, but in general property taxes are levied once a year. Spending more than appropriated leads to imbalance resulting in the village needing to use fund balance or cut other expenses to meet its budget. Unanticipated excess revenues can be rolled over into fund balance or appropriated during the fiscal year. Fund balance is similar to a savings account.

The property tax rate is a reflection of the amount of spending paid for with property tax dollars divided by the property value within the municipality. Decreasing spending or increasing property value can lower the property tax rate. A government can spend more money each year yet lower the rate if property values

increase. Property values may increase as municipalities make investments; values can and do reflect the standard of living in a municipality and can serve as a "dividend" from the continued investment in such things as infrastructure and public safety.

For the purpose of our report we reviewed and analyzed the property tax values for the Town and Village available on a document called an Abstract for County and Town Taxes. It is attached as Exhibit 1.

This abstract reflects property values, amount of the tax levy or spending raised by property taxes and sales tax credits. It also reflects spending and taxation by town, part-town, highway and special districts. The Village spending is not on this abstract because Village taxes are levied at another time.

We also reviewed current property tax bills for property located within the village and outside the village but located within the Camillus Fire District. The Village and Town bills are attached as Exhibit 2, 3 & 4 respectively.

Our methodology and analysis is contained within Schedule 1 – Work Schedule accompanied by Cost Saving Calculations Schedule A and Tax Rate Impact Schedule B. There are additional schedules attached reflecting different home values and assumptions.

#### Dissolution

If the Village of Camillus were to dissolve, some, if not all, of the costs of running the Village would continue either as a town charge or special district. Fire protection and garbage pickup, both charged within the village budget, would continue. We do note not all towns provide garbage pickup paid for with property tax dollars. For consistency we assume the village would have its garbage picked up as part of the town's sanitation contract.

Some services would undoubtedly go away such as the Village Board and Supervisor position. Precisely which services the Town could absorb without adding the Village expenditures to the Town budget is unknown and would require more analysis. The final determination may only come months after the fact when the Town can assess the effects of the dissolution. Regardless, today's economy is forcing municipalities across the country to look seriously at any and all cost saving measures to provide tax relief.

In an effort to assist the Village taxpayer in evaluating any potential dissolution decision, we prepared three hypothetical scenarios to estimate the impact of the dissolution on Village taxpayers. (See Schedule B) The first two scenarios present a high and low savings estimate based simply on two assumptions. In scenario 1 it is assumed the Town would not reduce cost and absorb the Village budget as presented in Schedule A. In scenario 2 of Schedule B, we present the best-case scenario wherein the town eliminates all village cost and provides all services to the village. Schedule A presents the hypothetical budgets and Schedule B reflects the corresponding tax rates and savings.

Schedule A-1 represents additional assumptions relative to certain revenues now received by the village. We assume on this schedule the town will continue to receive these enumerated revenues and allocate them town-wide. At the village level the receipt by the town of current revenue is severely diluted because of property values between the town and village. While we present Scenario 3 to reflect there will and should be revenue moving from the village to the town, we believe Scenario 2 is a better estimate of the potential savings.

Schedule B includes six different illustrations based on three sets of home values, 50k, 100k and 150k.

Schedule C includes three different illustrations based on three sets of home values, 50k, 100k and 150k but changes the existing village rate to reflect revenue anticipated by the village but not currently being collected. Here we have restated the property tax rate "as if" the budget was prepared without this revenue.

This speculation can be inaccurate because other decisions may have been made at budget time to keep the current property tax levy. However, these schedules reflect risk inherent in any budget and provide for comparison in a worse case scenario to the village taxpayers.

The village budget is relatively straightforward and uncomplicated except that traditional district charges or unit charges are not broken out but rather lumped into the general fund appropriations.

Our first task was to compare the village tax bill currently to a post-merger tax bill. We believe it is crucial for the village taxpayer to have a clear understanding of what services remain and what the cost for those services will be after dissolution.

Risk must also be considered in this evaluation. There are revenue risk and expenditure risk in both the town and village budgets, we attempt to identify those items for consideration.

### ***Fire District***

The CFD is a district charge on the Town tax bill, a rate of 1.03/1000 or \$103 for a home assessed at \$100,000.

The village does not break out the CFD charge separately on the village tax bill. Our analysis on Schedule 1 shows the cost to village taxpayers is \$44,575, resulting in a rate equal to the rate charged Town taxpayers.

This cost is consistent with prior years and reconciles to a study of fire service prepared for the Town in 2007. In addition the rate is the same, which is the way it should be because the fire department cost should be spread equally over all assessed value in the district.

### ***Garbage Pickup***

Garbage and trash pickup is a unit charge on the Town bill in the amount of \$178.15. The village does not break out garbage and trash pickup separately on the village tax bill. Using figures from the budget, we assigned a cost of garbage pickup of \$67,550. There are 484 parcels in the village. If the Town assumes this responsibility the cost collected by the Town would approximate \$86,152 (484 units x \$178.15 unit charges).

For our purposes we use the cost of \$67,550 and calculate the equivalent unit charge for garbage pickup.

Our analysis does not consider extra garbage services provided to village residents that may be up-charges with a new service provider. These services may be services such as picking up large household items or yard waste.

Also, since garbage would be a unit charge, it affects homeowners disproportionately as to value. A lower value home will pay more per house with the dissolution because the cost allocation changes from a rate per thousand (Village) to unit charge (Town).

The village budget included a garbage unit fee for 2011. It is our understanding this fee has not been collected. Enacting this fee may change the analysis: failure to enact may increase the village property tax bill

while collecting this fee minimizes the disparity between the town (unit fee) and village (assessment) allocation of garbage pickup cost.

### ***Remaining General Fund Appropriations***

Remaining items of appropriation are subject to further scrutiny and for our purposes we use two scenarios. Either all expenses transfer to the Town with no reduction in cost or the Town is able to absorb the village with no additional cost necessary. The actual increase to the Town in additional expense may be somewhere in between, but the village taxpayer is presented with a best case scenarios in the schedules attached.

General Government Support - Administrative services provided by the Village Hall would be provided by the Town Hall.

Highway - The responsibility for the maintenance of what are now the village roads and sidewalks, including snow removal and street lighting, would transfer to the Town Highway Department. Note the overall Town highway rate is reduced in all scenarios because we assign no cost to the category for ease of illustration purposes only. The rate reduces because we add no cost to the highway budget but now spread those cost over a greater amount of property value (part-town v. town-wide).

Buildings and Other Assets - The ownership of all buildings and assets such as vehicles, equipment and property, would transfer to the Town of Camillus to be utilized as required to provide services. Excess or unnecessary property, assets or equipment would be sold and the proceeds used to pay down debt that would be levied on former village residents. The only substantial debt in the village is the CFD which will follow that entity as part as the unit charge and the garbage truck which has approximately four years remaining.

Impact on Employees - village employees would have the opportunity for employment with the Town of Camillus in accordance with the staffing requirements. All current collective bargaining agreements would terminate when dissolution becomes effective.

Impact on Retirees - The Plan would not change the retirement benefits or health insurance of any retirees or their beneficiaries. We have not included these costs in scenario 2, but we do not believe them to be substantial.

Local Laws and Ordinances - All local laws, ordinances and codes associated with the village would remain enforceable by the Town of Camillus for a period to be determined by the Town Board.

Revenue - State Aid that has been received by the village in past years would continue to be received by the Town at the same rate.

New York State has committed to transfer village state aid to any Town absorbing a dissolved village so that revenue line remains a constant as well.

### **Dissolution Tax Savings Scenarios**

**Scenario #1** - All 2011 budgeted expenditures of the Village would pass over to the Town except for fire district and garbage charges. Debt Service would be passed over to the Town, but is not substantial.

**Scenario #2** - All Village 2011 budgeted expenditures are eliminated except fire protection and garbage, which are unit charges.

**Scenario #3** - All non-property tax Village revenue (including PILOT) is credited to the Town. Sales tax revenue ceases per agreement, state aid and others revenue spread town-wide although research is being done to determine if this revenue is allocated to Village residents for a period of time.

### Summary

The maximum potential savings to the Village taxpayer is a reduction in total of \$77.62 per \$100,000 home. The savings on dissolution varies depending on the value of the parcel due the change in unit charge for garbage pickup. We estimated the breakeven point for savings is a parcel valued at \$80,000.

There is revenue risk in the 2011 village budget from anticipated revenue as displayed in Schedule 1. The tax levy in the village would be a rate of 8.0226 per thousand without continued use of fund balance (\$20,000) or enactment of garbage unit fees (\$39,000).

When comparing savings scenarios eliminating the use of fund balance and garbage fees, the potential savings increases substantially because the village rate could be as high as 8.0226 or \$802 for 100k home.

If the fees are enacted it might minimize the discrepancy in garbage unit fees charged by the town in dissolution, and failure to enact will require other cost be cut by the village or property taxes increased. If the village increases property taxes, then the likelihood of potential savings from dissolution increases.

Without revenue from the garbage unit fees and fund balance, all village taxpayers save money in dissolution, even if the town cuts no expenses.

Without adjustment to the village budget for anticipated revenue or assuming the village is able to cut other expenses, then not all taxpayers save money in dissolution due the change in taxation for garbage pickup. We estimate only those taxpayers will homes assessed over \$80,000 would save money in dissolution within these assumptions

### Dissolution – Pros and Cons

The elimination of one full layer of government provides tax relief. How much depends on how aggressively the consolidation is done. Lower taxes not only help current taxpayers but also attract new taxpayers, business and residential. Also, with one board overseeing the Town, efficiencies should evolve along with more economical use of resources.

Conversely, the Village identity may begin to fade and be lost forever. The Village of Camillus has been in existence for 160 years and losing this status represents a significant change to the culture of the community. Residents would no longer have the same control they once had over their 0.37 square miles. The loss of jobs is a reality that would accompany dissolution, a side effect worth serious consideration.

The decision is not an easy one. Many villages in New York State, as well as across the country, are in the process of, or considering, dissolution. There are proponents on both sides, each offering solid arguments. In the end, the Village residents have to live there and must decide for themselves.

Risk and expansion of services must be considered. With a limited number of parcels, residents, and less total property value in comparison to the Town, the Village is at substantial risk of being unable to absorb unforeseen events such as a major repair to the infrastructure or litigation. Spreading the risk to a larger taxing body may be advisable.

We are not aware of any service being provided by the village worthy of expansion. In certain villages, services are offered not available from the town or unique to the village such as water or sewer treatment. We do not find such services being offered by the village more economically or of such nature the village should remain in existence to continue offering the service.

We conclude the taxpayers are faced with the choice to dissolve in order to save approximately \$77.62 per \$100,000 home with little or not interruption in existing services along with avoiding future potential risk.

Only the current residents can decide on the value of local government, the level of service such as with garbage pickup, and how important the village lifestyle is, especially when it now can be compared to a property tax savings.

#### Alternatives to Dissolution

If the Village does not dissolve, there are several other options that could provide cost savings:

1. Consolidate highway maintenance services.
2. Consolidate garbage collection services.
3. Consolidate tax collection and administrative services.

We thank the Town and the Village staff for their assistance in preparing this report.

**Abstract for County and Town Taxes for the Year 2011**

**Town Taxation**

*EXHIBIT  
1*

Town of

Camillus

	\$0.00	Machinery Fund			
	\$0.00	Misc. Highway Fund -- Townwide			
	\$4,867,358.00	General Town Fund Expenses			
			Rate "X"	Taxable Value	Raises
Town Funds	\$4,867,358.00	1,425,519,433	3.4145	In 43,226,029	\$147,595.34
Part Town	\$248,813.00	1,382,293,404	0.1801		
Tax To Raise	\$5,116,171.00	Town	3.5946	Out 1,382,293,404	\$4,968,792.91
Highway I	\$4,116,884.44		2.9783		\$5,116,388.25
Special District	\$4,618,964.92				
Town Arrears	\$170,922.53				
<b>TOTAL</b>	<b>\$14,022,942.89</b>	<b>To Town Supervisor</b>		<b>Excess</b>	<b>\$217.25</b>

**County Taxation**

	\$8,930,760.99	Apportionment of County Tax			
	\$0.00	Debit Chief Fiscal Officer Act A-430			
Less	\$12,579.82	Credit Chief Fiscal Officer Act A-430		Prior Year Adjustment	
Less	\$0.00	Paid to Chief Fiscal Officer to Reduce Tax			
			Rate "X"	Taxable Value	Raises
Co. Levy/State Mand.	\$8,918,181.17	1,425,519,433	6.2561	In 43,226,029	\$270,426.36
Sales Tax Outside	\$1,544,499.22	1,382,293,404	1.1173		\$0.00
Tax to Raise	\$7,373,681.95	State & County	5.1388	Out 1,382,293,404	\$7,103,329.89
					\$7,373,756.25
	\$0.00	\$1,425,519,433	0.0000		0.00
County Arrears	\$4,248,389.20				
<b>TOTAL</b>	<b>\$11,622,071.15</b>	<b>To Chief Fiscal Officer</b>		<b>Excess</b>	<b>\$74.30</b>

Budgeted-County/Town	\$12,489,852.95	Computer Total
General Excess	\$291.55	County Tax
County Water District Tax	\$78,718.20	State Mandated
Water Excess	\$118.79	Town Tax
Village Sales	Camillus \$54,820.88	TOTAL Tax
Tax in Cash		Highway I
Rates:		Special Levy
Town Inside	3.4145	Special District*
County Inside	6.2561	County Water
TOTAL	9.6706	Arrears
Town Outside	3.5946	Total Abstract
County Outside	5.1388	
TOTAL	8.7334	
Sales Tax Estimate	2011 \$1,737,454.92	
Plus Prior Yr Adj	2009 -\$192,955.70	
Sales Tax (Outside)	\$1,544,499.22	

\* Total County & Town Districts  
Except "County Water"

# 2011-2012 Village Tax Bill

Onondaga County - Village of Camillus  
Fiscal Year: 06-01-2011 through 05-31-2012

Bill Number: 288  
Warrant Date: 01-01-2011

**Make Checks Payable To:** Marie Stanczyk - Treasurer  
Village of Camillus  
37 Main Street  
Camillus NY 13031

**To Pay in Person:** Village Hall  
Monday through Friday  
9:00 am to 5:00 pm  
(315) 672-3484

Est. State Aid: 27941

Tax Map#: 003.-01-17.3  
Swis Code: 312001  
Location: 507 Timber Ridge Dr  
Dimensions: 20.00 X 130.00  
Bank:  
Class: 210 RollSect: 1  
School: 312001 West Genesee

████████████████████  
████████████████████  
Camillus NY 13031-8607

### Property Taxpayer's Bill of Rights:

The assessor estimates the Full Market Value of this property as of July 1, 2010 was: 136700  
The Total Assessed Value of this property was: 136700  
The Uniform Percentage of Value used to establish assessments in your municipality was: 100.00 %  
If you feel your assessment is too high, you have the right to seek a reduction in the future. For further information, please ask your assessor for the booklet "How to File a Complaint on Your Assessment". Please note that the period for filing complaints on the above assessment has passed.

Exemption	Value	Full Val Est	Exemption	Value	Full Val Est	Exemption	Value	Full Val Est
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Taxing Purpose	Total Levy	% Change	Taxable Value	Rate/\$1,000	Tax Amount
VILLAGE TAX	287785	95.10	136700.00	6.600000	902.22
Camillus vill sewer	0	0.00	1.00	35.000000	35.00

EXHIBIT 2

**Total Due (by 02-01-2011) 937.22**

If you wish to receive a receipt for payment, check box  and return entire bill.

## 2011-2012 Village Tax Bill

Onondaga County - Village of Camillus

Bill Number: 288 Swis Code: 312001  
Tax Map#: 003.-01-17.3  
████████████████████  
████████████████████  
Camillus NY 13031-8607

### Tax Receiver's Stub

#### Payment & Penalty Schedule

If Paid By	Penalty %	Penalty Amount	Total Due
02-01-2011	0.00	0.00	937.22
02-28-2011	5.00	46.86	984.08
03-31-2011	6.00	56.23	993.45
04-30-2011	7.00	65.61	1003.83 *
05-31-2011	8.00	74.98	1013.20 *
06-30-2011	9.00	84.35	1022.57 *
07-31-2011	10.00	93.72	1031.94 *
08-31-2011	11.00	103.09	1041.31 *

08-31-2011 is the last day taxes are accepted by collector.  
\* After 04-16-2011 a late notice fee of \$1.00 is included. \*

You may make two partial payments.  
Each payment must be at least 50% of the unpaid balance.  
The first payment is due by 02-01-2011.  
The last payment is due by 03-31-2011.  
Penalties are charged on payments made after 02-01-2011.  
No prior year taxes may be due.

Paid By \_\_\_\_\_  
Date \_\_\_\_\_ Initials \_\_\_\_\_  
Amount Paid \_\_\_\_\_ Cash or Check/CC \_\_\_\_\_  
Paid By \_\_\_\_\_  
Date \_\_\_\_\_ Initials \_\_\_\_\_  
Amount Paid \_\_\_\_\_ Cash or Check/CC \_\_\_\_\_



**2011 COUNTY AND TOWN REAL PROPERTY TAXES  
TOWN OF CAMILLUS - ONONDAGA COUNTY, NEW YORK**

FISCAL YEAR: 01/01/11 - 12/31/11	COUNTY STATE AID: \$142,434,512			
WARRANT DATE: 12/28/10	TOWN STATE AID: \$194,000			
<b>TAX MAP NUMBER</b>	<b>BANK</b>	<b>NYS SCHOOL CODE</b>	<b>BILL PAGE</b>	<b>BILL NO.</b>
<b>312001 003.-01-17.3</b>		686	1 OF 1	288

**MAKE CHECK  
PAYABLE TO**

(UNTIL 03/31/11)

IN PERSON  
PAYMENT:

OWNER:

PATRICIA J. FLETCHER  
RECEIVER OF TAXES  
4600 W. GENESEE STREET  
SYRACUSE, N.Y. 13219

CAMILLUS MUNICIPAL BUILDING  
4600 W. GENESEE ST., SYR., NY  
MONDAY THRU FRIDAY 8:30-4:30  
TELEPHONE: 315-487-6976

Camillus NY 13031-8607

*IN VILLAGE*

PROPERTY INFORMATION:

DIMENSION: 20.00 X 130.00

RS: 1 210 SINGLE FAMILY RESIDENCE

ADDRESS: 

FULL MARKET VALUE 136,700

UNIFORM % OF VALUE 100.00

ASSESSMENT AS OF JULY 1 136,700

EXEMPTIONS: FULL VALUE:

**IN VILLAGE**

LEVY DESCRIPTION	TAX LEVY	% Change From Prior Yr	RATE	TAXABLE VALUE	AMOUNT DUE
STATE MANDATED COSTS	153,821,817	-16.3	6.2562	136,700	855.21
TOWN GOVT SERVICES	5,116,171	-3.2	3.4145	136,700	466.76
CSW15 Onon co san un			338.3300	1.00 Unit	338.33
CWR40 County water	1,310,738	-.3	.0475	136,700	6.49
EM001 Camillus ambulance	483,805	.0	.3300	136,700	45.11
WR688 Maple drive wat p			140.0952	1.00 Unit	140.10
WR689 Maple drive wat h			2.7000	1.00 Unit	2.70

**EXHIBIT 3**

PARTIAL PAYMENTS MAY BE MADE ON THIS TAX.

> IF you choose to make partial payments, the first MUST be at least 50% of the total bill by JANUARY 31.  
> Each partial payment must be at least 50% of the balance plus current penalties.

> Up to 4 partial payments may be made.  
> No delinquent taxes may be due on this property.  
> After MARCH 31 the entire balance is due to the County Finance Department.

PENALTY SCHEDULE:	PERCENT	PENALTY	TOTAL DUE	TOTAL	DATE DUE
JAN 01 - JAN 31:	0.00%	.00	1,854.70	<b>\$1,854.70</b>	<b>01/31/11</b>
FEB 01 - FEB 28:	1.00%	18.55	1,873.25		
MAR 01 - MAR 14:	1.50%	27.82	1,882.52		
*MAR 15 - MAR 31:	1.50% + \$1	28.82	1,883.52		
APR 01-APR 30 PAY TO COUNTY (TAX+\$1)+6%			1,967.04		

**2011 COUNTY AND TOWN REAL PROPERTY TAXES  
RECEIVERS STUB**

312001 003.-01-17.3

Camillus NY 13031-8607

BANK:  
TOWN OF: CAMILLUS  
SCHOOL: 312001 WEST GENESEE  
PROPERTY ADDRESS:  
507 Timber Ridge Dr

PENALTY SCHEDULE:	PERCENT	PENALTY	TOTAL DUE
JAN 01 - JAN 31:	0.00%	.00	1,854.70
FEB 01 - FEB 28:	1.00%	18.55	1,873.25
MAR 01 - MAR 14:	1.50%	27.82	1,882.52
*MAR 15 - MAR 31:	1.50% + \$1	28.82	1,883.52
APR 01-APR 30 PAY TO COUNTY (TAX+\$1)+6%			1,967.04

**BILL NO. 288**  
312001 003.-01-17.3

\* \$1 is added to the total amount due to pay for the cost of the second notice



Amt Paid:  
Date Paid:

**RECEIVERS STUB MUST BE RETURNED WITH PAYMENT. FOR A RECEIPT RETURN ENTIRE BILL AND CHECK THIS BOX.**

**2011 COUNTY AND TOWN REAL PROPERTY TAXES  
TOWN OF CAMILLUS - ONONDAGA COUNTY, NEW YORK**

FISCAL YEAR: 01/01/11 - 12/31/11	COUNTY STATE AID: \$142,434,512			
WARRANT DATE: 12/28/10	TOWN STATE AID: \$194,000			
<b>TAX MAP NUMBER</b>	<b>BANK</b>	<b>NYS SCHOOL CODE</b>	<b>BILL PAGE</b>	<b>BILL NO.</b>
<b>312089 020.-03-03.0</b>		686	1 OF 1	2607

**MAKE CHECK  
PAYABLE TO**

(UNTIL 03/31/11)

IN PERSON  
PAYMENT:

OWNER:

PATRICIA J. FLETCHER  
RECEIVER OF TAXES  
4600 W. GENESEE STREET  
SYRACUSE, N.Y. 13219

CAMILLUS MUNICIPAL BUILDING  
4600 W. GENESEE ST., SYR., NY  
MONDAY THRU FRIDAY 8:30-4:30  
TELEPHONE: 315-487-6976

Camillus NY 13031-9604

*OUTSIDE VILLAGE*

PROPERTY INFORMATION:

DIMENSION: 110.00 X 114.00  
RS: 1 210 SINGLE FAMILY RESIDENCE  
ADDRESS: ~~XXXXXXXXXX~~

FULL MARKET VALUE 120,800  
UNIFORM % OF VALUE 100.00  
ASSESSMENT AS OF JULY 1 120,800

EXEMPTIONS: FULL VALUE:  
41800 SR CIT CTS 42280 42,280

**OUTSIDE VILLAGE**

LEVY DESCRIPTION	TAX LEVY	% Change From Prior Yr	RATE	TAXABLE VALUE	AMOUNT DUE
STATE MANDATED COSTS	153,821,817	-16.3	5.1388	78,520	403.50
TOWN GOVT SERVICES	5,116,171	-3.2	3.5946	78,520	282.25
HIGHWAY TAX	4,116,819	-2.7	2.9783	78,520	233.86
CWR40 County water	1,310,738	-.3	.0475	120,800	5.74
EM001 Camillus ambulance <i>(WAIVED)</i>	483,805	.0	.3300	120,800	39.86
FP019 Camillus fire prot	521,418	3.9	1.0316	120,800	124.62
SR015 Trash removal			178.1500	1.00 Unit	178.15
WT028 Westover water suppl	320	23.5	.0377	120,800	4.55

*EXHIBIT 4*

PARTIAL PAYMENTS MAY BE MADE ON THIS TAX.

> IF you choose to make partial payments, the first MUST be at least 50% of the total bill by JANUARY 31.  
> Each partial payment must be at least 50% of the balance plus current penalties.

> Up to 4 partial payments may be made.  
> No delinquent taxes may be due on this property.  
> After MARCH 31 the entire balance is due to the County Finance Department.

PENALTY SCHEDULE:	PERCENT	PENALTY	TOTAL DUE	TOTAL	DATE DUE
JAN 01 - JAN 31:	0.00%	.00	1,272.53	\$1,272.53	01/31/11
FEB 01 - FEB 28:	1.00%	12.73	1,285.26		
MAR 01 - MAR 14:	1.50%	19.09	1,291.62		
*MAR 15 - MAR 31:	1.50% + \$1	20.09	1,292.62		
APR 01-APR 30 PAY TO COUNTY (TAX+\$1)+6%			1,349.94		

2011 COUNTY AND TOWN REAL PROPERTY TAXES  
**RECEIVERS STUB**

312089 020.-03-03.0

~~XXXXXXXXXX~~  
Camillus NY 13031-9604

BANK:  
TOWN OF: CAMILLUS  
SCHOOL: 312001 WEST GENESEE  
PROPERTY ADDRESS:  
5651 North St

PENALTY SCHEDULE:	PERCENT	PENALTY	TOTAL DUE
JAN 01 - JAN 31:	0.00%	.00	1,272.53
FEB 01 - FEB 28:	1.00%	12.73	1,285.26
MAR 01 - MAR 14:	1.50%	19.09	1,291.62
*MAR 15 - MAR 31:	1.50% + \$1	20.09	1,292.62
APR 01-APR 30 PAY TO COUNTY (TAX+\$1)+6%			1,349.94

**BILL NO. 2607**  
312089 020.-03-03.0

\* \$1 is added to the total amount due to pay for the cost of the second notice



Amt Paid:  
Date Paid:

**RECEIVERS STUB MUST BE RETURNED WITH PAYMENT. FOR A RECEIPT RETURN ENTIRE BILL AND CHECK THIS BOX.**

WORK SCHEDULE  
SCHEDULE I

Village of Camillus

<b>Camillus Fire Department (CFD)</b>	
Operating Budget	\$ 302,919
Capital Budget	230,280
CFD Service Award	21,700
Revenue: Town Contract-CFD	-510,334
Net Cost to Village for CFD	44,575

Village	44,575	43,228,029	103.12
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\$44,575 represents net cost to village for CFD, rate compares to town rate

Cost Per 100,000 home	103.12
Town Rate for CFD	103.16

**Reconciliation to Net Budget/Breakout of Budget by Service**

Gross Village Appropriations	\$ 1,019,720
Less Fire Department Pass Through to Town of Camillus	-510,334
Net Appropriations	509,386
Revenue without CFD & Property Tax	-221,801
Remaining amount to raise	287,785
Property Tax Allocated to Fire Dept	-44,575
Property Tax Allocated to Garbage	-67,550
Property Tax General Fund	175,660

509,386 Net Budget spent by Village after CFD backed out  
 -221,801 Represents all revenue used by village, not property taxes  
 287,785 Property Taxes raised, agrees to 2011 budget  
 -44,575 Amount of property tax allocated to CFD, as if district, to compare rate  
 -67,550 Amount of property tax allocated to garbage, as if district, compare rate to Town unit charge  
 175,660 net property tax to be raised, compared to Town General Government and Highway rates

Village	175,660	43,228,029	40.636
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\$175,660 represents net property tax levy after removing amounts allocated to CFD and garbage, attempt to obtain rate for each service

Village	67,550	43,228,029	156.27
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\$67,550 represents portion of levy attributed to garbage pick up

Combined Rate	
CFD	1.0312
GF	4.0838
Garbage	1.5627
Total	6.6577

Note: Current rate 6.60

**REVENUE RISK AND RETENTION OF CERTAIN REVENUE**

Worse Case- Risk on Non-Recurring Revenue/Uncertain Revenue	Fund Balance	\$ 20,000
Anticipated Revenue/non-recurring revenue in 2011 Budget:	Garbage Unit Fee	39,000
CFD 1.0312	Reduction in revenue/	
Garbage 1.5627	Increase in Levy	\$ 69,000
GF 5.4287	Net Property Tax above	\$ 175,660
Total 8.0228	Potential Property Tax Levy	\$ 234,660

Village	234,660	43,228,029	542.87
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The \$234,660 property tax levy represents risk of increase in future property tax levy due addback of use of fund balance and garbage unit fees  
 Current village rate would increase 1.4228/1000 if these fees are not enacted or if fund balance is not used every year

Revenue Retained	Village Value	Town Value
73,901	43,228,029	1,425,519,433
		108.35
		113.98

This illustrates difference in revenue if retained by village vs. spread across whole town.

**COUNTY SALES TAX**

Town	1,544,499	1,425,519,433	108.35
	1,824,499	1,425,519,433	113.98

If Village was part of town during 2011, village taxpayers would have saved \$108/100,000 home by sharing in sales tax  
 Second line displays adding of \$80,000 in village sales tax to town total, shared by all taxpayers in town.

**NEW AGREEMENT WITH COUNTY SALES TAX**

Village	80,000	43,228,029	185.07
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Beginning in 2013 the County will no longer allocate sales tax to towns, villages are scheduled to receive infrastructure payments  
 it is believed these payments will cease if village is dissolved

Schedule A- Reconciliation of Gross Budget to Net Budget, allocation of CFD and Garbage										
Village of Camillus Dissolution - Cost Savings Calculation										
	2011 Budget	Net Budget Elimination	Net Village Appropriations	Camillus Fire Department	Garbage Pick-up	Remaining General Fund	Scenario #1 Town	Scenario #1 Eliminated	Scenario #2 Town	Scenario #2 Eliminated
Village Budget - Expenditures										
General Government - Wages	64,972		64,972			64,972	64,972	-	-	64,972
General Government - Other	80,513		80,513			80,513	80,513	-	-	80,513
Fire Protection	302,920	(791,481)	11,439	11,439						
Safety Inspection - Wages	14,000		14,000			14,000	14,000	-	-	14,000
Safety Inspection - Other	5,700		5,700			5,700	5,700	-	-	5,700
Transportation - Wages	46,300		46,300			46,300	46,300	-	-	46,300
Transportation - Other	45,418		45,418			45,418	45,418	-	-	45,418
Economic Opportunity & Development	3,750		3,750			3,750	3,750	-	-	3,750
Celebrations	800		800			800	800	-	-	800
Garbage Collection - Wages	32,800		32,800		32,800					
Garbage Collection - Equipment	34,750		34,750		34,750					
Zoning & Planning	800		800			800	800	-	-	800
Storm Sewers	1,500		1,500			1,500	1,500	-	-	1,500
Community Beautification	20,600		20,600			20,600	20,600	-	-	20,600
Drainage	4,050		4,050			4,050	4,050	-	-	4,050
Employee Benefits	101,705		101,705	21,700		80,005	80,005	-	-	80,005
Debt Service	259,142	(218,853)	40,289	11,436		28,853	28,853	-	-	28,853
Other Uses										
Total Expenditures:	1,019,720		509,386	44,575	67,550	397,261	397,261	0%	0%	397,261
VILLAGE RISK REVENUE										
Village Budget - Revenues										
PILOT and Interest	4,500		4,500			4,500	4,500	-	-	4,500
Sales Tax	80,000		80,000			80,000	80,000	-	-	80,000
Utility Tax	34,000		34,000			34,000	34,000	-	-	34,000
Rental Registration	8,700		8,700			8,700	8,700	-	-	8,700
Garbage Unit Fees	39,000		39,000			39,000	39,000	-	-	39,000
Interest and other fees	1,435		1,435			1,435	1,435	-	-	1,435
License & Permits	1,025		1,025			1,025	1,025	-	-	1,025
Fire Protection Services (Paid by Town)	510,335	510,335								
Mortgage Tax	5,000		5,000			5,000	5,000	-	-	5,000
Fund Balance	20,000		20,000			20,000	20,000	-	-	20,000
State Aid (Town would receive)	27,941		27,941			27,941	27,941	-	-	27,941
Property Tax	287,785		287,785	44,575	67,550	175,660	175,660	-	-	234,660
Total Revenue	1,019,721	510,335	509,386	44,575	67,550	397,261	397,261	-	-	397,261
NOTES										
Village has approximately 484 parcels, using a unit charge for garbage pickup charged by town of \$178, total garbage fees charged to village would be \$86,152										
Garbage unit fees have not been assessed yet but are included in 2011 village budget, failure to collect or assess may increase property tax levy.										
assessment: minimizes variance between town unit charge and village rate structure.										

**Village of Camillus Dissolution - Cost Savings Calculation**

Schedule A-1- Reconciliation of Gross Budget to Net Budget, allocation of C/D and Garbage, Retention of certain revenue by Town									
Village Budget - Expenditures	2011 Budget	Net Budget Elimination	Net Village Appropriations	Camillus Fire Department	Garbage Pick-up	Remaining General Fund	Town	Scenario #3	Eliminated
	General Government - Wages	64,972		64,972			64,972	-	-
General Government - Other	80,513		80,513			80,513	-	-	80,513
Fire Protection	302,920	(291,481)	11,439	11,439					
Safety Inspection - Wages	14,000		14,000			14,000	-	-	14,000
Safety Inspection - Other	5,700		5,700			5,700	-	-	5,700
Transportation - Wages	46,300		46,300			46,300	-	-	46,300
Transportation - Other	45,418		45,418			45,418	-	-	45,418
Economic Opportunity & Development Celebrations	3,750		3,750			3,750	-	-	3,750
	800		800			800	-	-	800
Garbage Collection - Wages	32,800		32,800		32,800		-	-	800
Garbage Collection - Equipment	34,750		34,750		34,750		-	-	1,500
Zoning & Planning	800		800				-	-	20,600
Storm Sewers	1,500		1,500				-	-	4,050
Community Beautification	20,600		20,600				-	-	80,005
Drainage	4,050		4,050				-	-	28,853
Employee Benefits	101,705		101,705	21,700			-	-	
Debt Service	259,142	(218,853)	40,289	11,436			-	-	
Other Uses							-	-	
<b>Total Expenditures:</b>	<b>1,019,720</b>		<b>509,386</b>	<b>44,575</b>	<b>67,550</b>	<b>397,261</b>	<b>-</b>	<b>0%</b>	<b>397,261</b>
Village Budget - Revenues									
P/ILOT and Interest			Net Revenue						
Sales Tax	4,500		4,500			4,500	4,500		
Utility Tax	80,000		80,000			80,000			
Rental Registration	34,000		34,000			34,000	34,000		
Garbage Unit Fees	8,700		8,700			8,700			
Interest and other fees	39,000		39,000			39,000			
License & Permits	1,435		1,435			1,435	1,435		
Fire Protection Services (Paid by Town)	1,025		1,025			1,025	1,025		
Mortgage Tax	5,000		5,000			5,000	5,000		
Fund Balance	20,000		20,000			20,000			
State Aid (Town would receive)	27,941		27,941			27,941	27,941		
Property Tax	287,785		287,785	44,575	67,550	175,660			
<b>Total Revenue</b>	<b>1,019,721</b>	<b>510,335</b>	<b>509,386</b>	<b>44,575</b>	<b>67,550</b>	<b>397,261</b>	<b>73,901</b>		<b>397,261</b>

NOTES  
 Village has approximately 484 parcels, using a unit charge for garbage pickup charged by town of \$178, total garbage fees charged to village would be \$86,152

Village of Camillus Dissolution - Tax Rate Impact

Schedule B- Based on 100k assessment

	2011 Actual	Village Dissolution				
		Scenario #1		N	Scenario #2	
		2011 Adjusted	Change	O	2011 Adjusted	Change
<b>TOWN Tax To Raise</b>				T		
Townwide Funds	4,867,358	5,513,432	646,074	E	5,116,171	248,813
Part Town	248,813	In Townwide	(248,813)	S	In Townwide	(248,813)
Highway I	4,116,884	4,116,884	-		4,116,884	-
Camillus Fire Protection	521,418	565,993	44,575	1	565,993	44,575
<b>TOWN Property Assessment</b>						
Townwide	1,425,519,433	1,425,519,433			1,425,519,433	
Part Town	1,382,293,404	-			-	
Camillus Fire Protection	505,445,000	548,671,029			548,671,029	
<b>TOWN Tax Rates</b>						
Townwide	3.4145	3.8677	0.45		3.5890	0.17
Part Town	0.1801	-	(0.18)		-	(0.18)
Highway I	2.9783	2.8880	(0.09)		2.8880	(0.09)
Camillus Fire Protection	1.0316	1.0316	(0.00)		1.0316	(0.00)
Trash Removal	1.7815	1.78	-		1.7815	-
<b>TOWN Average Parcel - Outside Village</b>						
Assessment	100,000	100,000	-		100,000	
<b>Taxes:</b>				2		
Town Gov't Services	359.46	386.77	27.31		358.90	(0.56)
Highway Tax	297.83	288.80	(9.03)		288.80	(9.03)
Camillus Fire Protection	103.16	103.16	(0.00)		103.16	(0.00)
Trash Removal	178.15	178.15	-		178.15	-
<b>Town Total:</b>	<b>938.60</b>	<b>956.88</b>	<b>18.28</b>		<b>929.01</b>	<b>(9.59)</b>
			1.91%			-1.03%
<b>TOWN Average Parcel - Inside Village</b>						
Assessment	100,000	100,000	-		100,000	-
<b>Taxes:</b>						
Town Gov't Services	341.45	386.77	45.32		358.90	17.45
Highway Tax	-	288.80	288.80		288.80	288.80
Camillus Fire Protection	-	103.16	103.16		103.16	103.16
Trash Removal	-	178.15	178.15		178.15	178.15
<b>Town Total:</b>	<b>341.45</b>	<b>956.88</b>	<b>615.43</b>		<b>929.01</b>	<b>587.56</b>
<b>Village Tax (Rate of \$6.6000)</b>	<b>660.00</b>	<b>-</b>	<b>(660.00)</b>		<b>-</b>	<b>(660.00)</b>
<b>Town &amp; Village Total:</b>	<b>1,001.45</b>	<b>956.88</b>	<b>(44.57)</b>		<b>929.01</b>	<b>(72.44)</b>
			-4.66%			-7.80%

Note 1: Added Village CFD cost to amount on Town Tax Bill, actual CFD budget in Village Budget is \$554,809, rate remains same

Note 2: State Mandated Cost are not considered due to change in sales tax agreement with County

**Village of Camillus Dissolution - Tax Rate Impact**

**Schedule B-1 Based on 100k assessment, Town receives certain revenue**

	Village Dissolution			Notes
	2011 Actual	2011 Adjusted	Change	
<b>TOWN Tax To Raise</b>				
Townwide Funds	4,867,358	5,042,270	174,912	3
Part Town	248,813	In Townwide	(248,813)	
Highway I	4,116,884	4,116,884	-	
Camillus Fire Protection	521,418	565,993	44,575	1
<b>TOWN Property Assessment</b>				
Townwide	1,425,519,433	1,425,519,433		
Part Town	1,382,293,404	-		
Camillus Fire Protection	505,445,000	548,671,029		
<b>TOWN Tax Rates</b>				
Townwide	3.4145	3.5372	0.12	
Part Town	0.1801	-	(0.18)	
Highway I	2.9783	2.8880	(0.09)	
Camillus Fire Protection	1.0316	1.0316	(0.00)	
Trash Removal	1.7815	1.78	-	
<b>TOWN Average Parcel - Outside Village</b>				
Assessment	100,000	100,000	-	
<b>Taxes:</b>				2
Town Gov't Services	359.46	353.72	(5.74)	
Highway Tax	297.83	288.80	(9.03)	
Camillus Fire Protection	103.16	103.16	(0.00)	
Trash Removal	178.15	178.15	-	
<b>Town Total:</b>	<b>938.60</b>	<b>923.83</b>	<b>(14.77)</b>	
			-1.60%	
<b>TOWN Average Parcel - Inside Village</b>				
Assessment	100,000	100,000	-	
<b>Taxes:</b>				
Town Gov't Services	341.45	353.72	12.27	
Highway Tax	-	288.80	288.80	
Camillus Fire Protection	-	103.16	103.16	
Trash Removal	-	178.15	178.15	
<b>Town Total:</b>	<b>341.45</b>	<b>923.83</b>	<b>582.38</b>	
<b>Village Tax (Rate of \$6.6000)</b>	<b>660.00</b>	<b>-</b>	<b>(660.00)</b>	
<b>Town &amp; Village Total:</b>	<b>1,001.45</b>	<b>923.83</b>	<b>(77.62)</b>	
			-8.40%	

Note 1: Added Village CFD cost to amount on Town Tax Bill, actual CFD budget in Village Budget is \$554,809, rate remains same

Note 2: State Mandated Cost are not considered due to change in sales tax agreement with County

Note 3: Represents total appropriations at Town level of \$5,116,171 less revenue from village retained by Town \$73,901

Part Town funds not considered in dissolution, becomes part of total Town budget

**Village of Camillus Dissolution - Tax Rate Impact**

**Schedule B-2 Based on 50k assessment**

	2011 Actual	Village Dissolution				
		Scenario #1		N	Scenario #2	
	2011 Adjusted	Change	O	2011 Adjusted	Change	
<b>TOWN Tax To Raise</b>						
Townwide Funds	4,867,358	5,513,432	646,074	5,116,171	248,813	
Part Town	248,813	In Townwide	(248,813)	In Townwide	(248,813)	
Highway I	4,116,884	4,116,884	-	4,116,884	-	
Camillus Fire Protection	521,418	565,993	44,575	565,993	44,575	
<b>TOWN Property Assessment</b>						
Townwide	1,425,519,433	1,425,519,433		1,425,519,433		
Part Town	1,382,293,404	-		-		
Camillus Fire Protection	505,445,000	548,671,029		548,671,029		
<b>TOWN Tax Rates</b>						
Townwide	3.4145	3.8677	0.45	3.5890	0.17	
Part Town	0.1801	-	(0.18)	-	(0.18)	
Highway I	2.9783	2.8880	(0.09)	2.8880	(0.09)	
Camillus Fire Protection	1.0316	1.0316	(0.00)	1.0316	(0.00)	
Trash Removal	1.7815	1.78	-	1.7815	-	
<b>TOWN Average Parcel - Outside Village</b>						
Assessment	50,000	50,000	-	50,000	-	
<u>Taxes:</u>						
Town Gov't Services	179.73	193.39	13.66	179.45	(0.28)	
Highway Tax	148.91	144.40	(4.52)	144.40	(4.52)	
Camillus Fire Protection	51.58	51.58	(0.00)	51.58	(0.00)	
Trash Removal	178.15	178.15	-	178.15	-	
<b>Town Total:</b>	<b>558.38</b>	<b>567.51</b>	<b>9.14</b>	<b>553.58</b>	<b>(4.80)</b>	
			1.61%		-0.87%	
<b>TOWN Average Parcel - Inside Village</b>						
Assessment	50,000	50,000	-	50,000	-	
<u>Taxes:</u>						
Town Gov't Services	170.73	193.39	22.66	179.45	8.72	
Highway Tax	-	144.40	144.40	144.40	144.40	
Camillus Fire Protection	-	51.58	51.58	51.58	51.58	
Trash Removal	-	178.15	178.15	178.15	178.15	
<b>Town Total:</b>	<b>170.73</b>	<b>567.51</b>	<b>396.79</b>	<b>553.58</b>	<b>382.85</b>	
Village Tax (Rate of \$6.6000)	330.00	-	(330.00)	-	(330.00)	
<b>Town &amp; Village Total:</b>	<b>500.73</b>	<b>567.51</b>	<b>66.79</b>	<b>553.58</b>	<b>52.85</b>	
			11.77%		9.55%	

Note 1: Added Village CFD cost to amount on Town Tax Bill, actual CFD budget in Village Budget is \$554,809, rate remains same

Note 2: State Mandated Cost are not considered due to change in sales tax agreement with County



**Village of Camillus Dissolution - Tax Rate Impact**

**Schedule B-3 Based on 50k assessment**

	2011 Actual	Village Dissolution		Notes
		2011 Adjusted	Change	
<b>TOWN Tax To Raise</b>				
Townwide Funds	4,867,358	5,042,270	174,912	3
Part Town	248,813	In Townwide	(248,813)	
Highway I	4,116,884	4,116,884	-	
Camillus Fire Protection	521,418	565,993	44,575	1
<b>TOWN Property Assessment</b>				
Townwide	1,425,519,433	1,425,519,433		
Part Town	1,382,293,404	-		
Camillus Fire Protection	505,445,000	548,671,029		
<b>TOWN Tax Rates</b>				
Townwide	3.4145	3.5372	0.12	
Part Town	0.1801	-	(0.18)	
Highway I	2.9783	2.8880	(0.09)	
Camillus Fire Protection	1.0316	1.0316	(0.00)	
Trash Removal	1.7815	1.78	-	
<b>TOWN Average Parcel - Outside Village</b>				
Assessment	50,000	50,000	-	
<b>Taxes:</b>				
Town Gov't Services	179.73	176.86	(2.87)	2
Highway Tax	148.91	144.40	(4.52)	
Camillus Fire Protection	51.58	51.58	(0.00)	
Trash Removal	178.15	178.15	-	
<b>Town Total:</b>	<b>558.38</b>	<b>550.99</b>	<b>(7.39)</b>	
			-1.34%	
<b>TOWN Average Parcel - Inside Village</b>				
Assessment	50,000	50,000	-	
<b>Taxes:</b>				
Town Gov't Services	170.73	176.86	6.13	
Highway Tax	-	144.40	144.40	
Camillus Fire Protection	-	51.58	51.58	
Trash Removal	-	178.15	178.15	
<b>Town Total:</b>	<b>170.73</b>	<b>550.99</b>	<b>380.26</b>	
<b>Village Tax (Rate of \$6.6000)</b>	<b>330.00</b>	<b>-</b>	<b>(330.00)</b>	
<b>Town &amp; Village Total:</b>	<b>500.73</b>	<b>550.99</b>	<b>50.26</b>	
			9.12%	

Note 1: Added Village CFD cost to amount on Town Tax Bill, actual CFD budget in Village Budget is \$554,809, rate remains same

Note 2: State Mandated Cost are not considered due to change in sales tax agreement with County

Note 3: Represents total appropriations at Town level of \$5,116,171 less revenue from village retained by Town \$73,901

Part Town funds not considered in dissolution, becomes part of total Town budget

**Village of Camillus Dissolution - Tax Rate Impact**

**Schedule B-4 Based on 150k assessment**

	2011 Actual	Village Dissolution				
		Scenario #1		N	Scenario #2	
		2011 Adjusted	Change	O	2011 Adjusted	Change
<b>TOWN Tax To Raise</b>						
Townwide Funds	4,867,358	5,513,432	646,074	E	5,116,171	248,813
Part Town	248,813	In Townwide	(248,813)	S	In Townwide	(248,813)
Highway I	4,116,884	4,116,884	-		4,116,884	-
Camillus Fire Protection	521,418	565,993	44,575	1	565,993	44,575
<b>TOWN Property Assessment</b>						
Townwide	1,425,519,433	1,425,519,433			1,425,519,433	
Part Town	1,382,293,404	-			-	
Camillus Fire Protection	505,445,000	548,671,029			548,671,029	
<b>TOWN Tax Rates</b>						
Townwide	3.4145	3.8677	0.45		3.5890	0.17
Part Town	0.1801	-	(0.18)		-	(0.18)
Highway I	2.9783	2.8880	(0.09)		2.8880	(0.09)
Camillus Fire Protection	1.0316	1.0316	(0.00)		1.0316	(0.00)
Trash Removal	1.7815	1.78	-		1.7815	-
<b>TOWN Average Parcel - Outside Village</b>						
Assessment	150,000	150,000	-		150,000	
<b>Taxes:</b>						
Town Gov't Services	539.19	580.16	40.96	2	538.35	(0.84)
Highway Tax	446.74	433.20	(13.55)		433.20	(13.55)
Camillus Fire Protection	154.74	154.74	(0.00)		154.74	(0.00)
Trash Removal	178.15	178.15	-		178.15	-
<b>Town Total:</b>	<b>1,318.83</b>	<b>1,346.24</b>	<b>27.41</b>		<b>1,304.43</b>	<b>(14.39)</b>
			<b>2.04%</b>			<b>-1.10%</b>
<b>TOWN Average Parcel - Inside Village</b>						
Assessment	150,000	150,000	-		150,000	-
<b>Taxes:</b>						
Town Gov't Services	512.18	580.16	67.98		538.35	26.18
Highway Tax	-	433.20	433.20		433.20	433.20
Camillus Fire Protection	-	154.74	154.74		154.74	154.74
Trash Removal	-	178.15	178.15		178.15	178.15
<b>Town Total:</b>	<b>512.18</b>	<b>1,346.24</b>	<b>834.06</b>		<b>1,304.43</b>	<b>792.26</b>
<b>Village Tax (Rate of \$6.6000)</b>	<b>990.00</b>	<b>-</b>	<b>(990.00)</b>		<b>-</b>	<b>(990.00)</b>
<b>Town &amp; Village Total:</b>	<b>1,502.18</b>	<b>1,346.24</b>	<b>(155.94)</b>		<b>1,304.43</b>	<b>(197.74)</b>
			<b>-11.58%</b>			<b>-15.16%</b>

Note 1: Added Village CFD cost to amount on Town Tax Bill, actual CFD budget in Village Budget is \$554,809, rate remains same

Note 2: State Mandated Cost are not considered due to change in sales tax agreement with County

Village of Camillus Dissolution - Tax Rate Impact

Schedule B-5 Based on 150k assessment

	2011 Actual	Village Dissolution		Notes
		2011 Adjusted	Change	
<b>TOWN Tax To Raise</b>				
Townwide Funds	4,867,358	5,042,270	174,912	3
Part Town	248,813	In Townwide	(248,813)	
Highway I	4,116,884	4,116,884	-	
Camillus Fire Protection	521,418	565,993	44,575	1
<b>TOWN Property Assessment</b>				
Townwide	1,425,519,433	1,425,519,433		
Part Town	1,382,293,404	-		
Camillus Fire Protection	505,445,000	548,671,029		
<b>TOWN Tax Rates</b>				
Townwide	3.4145	3.5372	0.12	
Part Town	0.1801	-	(0.18)	
Highway I	2.9783	2.8880	(0.09)	
Camillus Fire Protection	1.0316	1.0316	(0.00)	
Trash Removal	1.7815	1.78	-	
<b>TOWN Average Parcel - Outside Village</b>				
Assessment	150,000	150,000	-	
<b>Taxes:</b>				2
Town Gov't Services	539.19	530.58	(8.61)	
Highway Tax	446.74	433.20	(13.55)	
Camillus Fire Protection	154.74	154.74	(0.00)	
Trash Removal	178.15	178.15	-	
<b>Town Total:</b>	<b>1,318.83</b>	<b>1,296.66</b>	<b>(22.16)</b>	
			<b>-1.71%</b>	
<b>TOWN Average Parcel - Inside Village</b>				
Assessment	150,000	150,000	-	
<b>Taxes:</b>				
Town Gov't Services	512.18	530.58	18.41	
Highway Tax	-	433.20	433.20	
Camillus Fire Protection	-	154.74	154.74	
Trash Removal	-	178.15	178.15	
<b>Town Total:</b>	<b>512.18</b>	<b>1,296.66</b>	<b>784.49</b>	
Village Tax (Rate of \$6.6000)	990.00	-	(990.00)	
<b>Town &amp; Village Total:</b>	<b>1,502.18</b>	<b>1,296.66</b>	<b>(205.51)</b>	
			<b>-15.85%</b>	

Note 1: Added Village CFD cost to amount on Town Tax Bill, actual CFD budget in Village Budget is \$554,809, rate remains same

Note 2: State Mandated Cost are not considered due to change in sales tax agreement with County

Note 3: Represents total appropriations at Town level of \$5,116,171 less revenue from village retained by Town \$73,901

Part Town funds not considered in dissolution, becomes part of total Town budget

Village of Camillus Dissolution - Tax Rate Impact

Schedule C Based on 100k assessment

Rate based on no revenue from Fund Balance and Garbage Unit fees

	2011 Actual	Village Dissolution		N	O	Scenario #2	
		Scenario #1	Change			2011 Adjusted	Change
<b>TOWN Tax To Raise</b>							
Townwide Funds	4,867,358	5,513,432	646,074	E		5,116,171	248,813
Part Town	248,813	In Townwide	(248,813)	S		In Townwide	(248,813)
Highway I	4,116,884	4,116,884	-			4,116,884	-
Camillus Fire Protection	521,418	565,993	44,575	1		565,993	44,575
<b>TOWN Property Assessment</b>							
Townwide	1,425,519,433	1,425,519,433				1,425,519,433	
Part Town	1,382,293,404	-				-	
Camillus Fire Protection	505,445,000	548,671,029				548,671,029	
<b>TOWN Tax Rates</b>							
Townwide	3.4145	3.8677	0.45			3.5890	0.17
Part Town	0.1801	-	(0.18)			-	(0.18)
Highway I	2.9783	2.8880	(0.09)			2.8880	(0.09)
Camillus Fire Protection	1.0316	1.0316	(0.00)			1.0316	(0.00)
Trash Removal	1.7815	1.78	-			1.7815	-
<b>TOWN Average Parcel - Outside Village</b>							
Assessment	100,000	100,000	-			100,000	
<b>Taxes:</b>				2			
Town Gov't Services	359.46	386.77	27.31			358.90	(0.56)
Highway Tax	297.83	288.80	(9.03)			288.80	(9.03)
Camillus Fire Protection	103.16	103.16	(0.00)			103.16	(0.00)
Trash Removal	178.15	178.15	-			178.15	-
<b>Town Total:</b>	<b>938.60</b>	<b>956.88</b>	<b>18.28</b>			<b>929.01</b>	<b>(9.59)</b>
			1.91%				-1.03%
<b>TOWN Average Parcel - Inside Village</b>							
Assessment	100,000	100,000	-			100,000	-
<b>Taxes:</b>							
Town Gov't Services	341.45	386.77	45.32			358.90	17.45
Highway Tax	-	288.80	288.80			288.80	288.80
Camillus Fire Protection	-	103.16	103.16			103.16	103.16
Trash Removal	-	178.15	178.15			178.15	178.15
<b>Town Total:</b>	<b>341.45</b>	<b>956.88</b>	<b>615.43</b>			<b>929.01</b>	<b>587.56</b>
<b>Village Tax (Rate of \$8.16000) ***</b>	<b>816.00</b>	<b>-</b>	<b>(816.00)</b>			<b>-</b>	<b>(816.00)</b>
<b>Town &amp; Village Total:</b>	<b>1,157.45</b>	<b>956.88</b>	<b>(200.57)</b>			<b>929.01</b>	<b>(228.44)</b>
			-20.96%				-24.59%

Note 1: Added Village CFD cost to amount on Town Tax Bill, actual CFD budget in Village Budget is \$554,809, rate remains same

Note 2: State Mandated Cost are not considered due to change in sales tax agreement with County

\*\*\* as what might be rate without certain revenue

Village of Camillus Dissolution - Tax Rate Impact

Schedule C-1 Based on 50k assessment

Rate based on no revenue from Fund Balance and Garbage Unit Fees

	2011 Actual	Village Dissolution				
		Scenario #1	N	Scenario #2		
	2011 Adjusted	Change	O	2011 Adjusted	Change	
<b>TOWN Tax To Raise</b>						
Townwide Funds	4,867,358	5,513,432	646,074	5,116,171	248,813	
Part Town	248,813	In Townwide	(248,813)	In Townwide	(248,813)	
Highway I	4,116,884	4,116,884	-	4,116,884	-	
Camillus Fire Protection	521,418	565,993	44,575	565,993	44,575	
<b>TOWN Property Assessment</b>						
Townwide	1,425,519,433	1,425,519,433		1,425,519,433		
Part Town	1,382,293,404	-		-		
Camillus Fire Protection	505,445,000	548,671,029		548,671,029		
<b>TOWN Tax Rates</b>						
Townwide	3.4145	3.8677	0.45	3.5890	0.17	
Part Town	0.1801	-	(0.18)	-	(0.18)	
Highway I	2.9783	2.8880	(0.09)	2.8880	(0.09)	
Camillus Fire Protection	1.0316	1.0316	(0.00)	1.0316	(0.00)	
Trash Removal	1.7815	1.78	-	1.7815	-	
<b>TOWN Average Parcel - Outside Village</b>						
Assessment	50,000	50,000	-	50,000		
<b>Taxes:</b>						
Town Gov't Services	179.73	193.39	13.66	179.45	(0.28)	
Highway Tax	148.91	144.40	(4.52)	144.40	(4.52)	
Camillus Fire Protection	51.58	51.58	(0.00)	51.58	(0.00)	
Trash Removal	178.15	178.15	-	178.15	-	
Town Total:	558.38	567.51	9.14	553.58	(4.80)	
			1.61%		-0.87%	
<b>TOWN Average Parcel - Inside Village</b>						
Assessment	50,000	50,000	-	50,000	-	
<b>Taxes:</b>						
Town Gov't Services	170.73	193.39	22.66	179.45	8.72	
Highway Tax	-	144.40	144.40	144.40	144.40	
Camillus Fire Protection	-	51.58	51.58	51.58	51.58	
Trash Removal	-	178.15	178.15	178.15	178.15	
Town Total:	170.73	567.51	396.79	553.58	382.85	
Village Tax (Rate of \$8.16000) ***	408.00	-	(408.00)	-	(408.00)	
Town & Village Total:	578.73	567.51	(11.21)	553.58	(25.15)	
			-1.98%		-4.54%	

Note 1: Added Village CFD cost to amount on Town Tax Bill, actual CFD budget in Village Budget is \$554,809, rate remains same.

Note 2: State Mandated Cost are not considered due to change in sales tax agreement with County

\*\*\* as what might be rate without certain revenue

**Village of Camillus Dissolution - Tax Rate Impact**

**Schedule C-2 Based on 150k assessment**

**Rate based on no revenue from Fund Balance and Garbage Unit Fees**

	2011 Actual	Village Dissolution			2011 Adjusted	Change
		Scenario #1	N	Scenario #2		
<b>TOWN Tax To Raise</b>						
Townwide Funds	4,867,358	5,513,432	646,074	5,116,171	248,813	
Part Town	248,813	In Townwide	(248,813)	In Townwide	(248,813)	
Highway I	4,116,884	4,116,884	-	4,116,884	-	
Camillus Fire Protection	521,418	565,993	44,575	565,993	44,575	
<b>TOWN Property Assessment</b>						
Townwide	1,425,519,433	1,425,519,433		1,425,519,433		
Part Town	1,382,293,404	-		-		
Camillus Fire Protection	505,445,000	548,671,029		548,671,029		
<b>TOWN Tax Rates</b>						
Townwide	3.4145	3.8677	0.45	3.5890	0.17	
Part Town	0.1801	-	(0.18)	-	(0.18)	
Highway I	2.9783	2.8880	(0.09)	2.8880	(0.09)	
Camillus Fire Protection	1.0316	1.0316	(0.00)	1.0316	(0.00)	
Trash Removal	1.7815	1.78	-	1.7815	-	
<b>TOWN Average Parcel - Outside Village</b>						
Assessment	150,000	150,000	-	150,000		
<b>Taxes:</b>						
Town Gov't Services	539.19	580.16	40.96	538.35	(0.84)	
Highway Tax	446.74	433.20	(13.55)	433.20	(13.55)	
Camillus Fire Protection	154.74	154.74	(0.00)	154.74	(0.00)	
Trash Removal	178.15	178.15	-	178.15	-	
<b>Town Total:</b>	<b>1,318.83</b>	<b>1,346.24</b>	<b>27.41</b>	<b>1,304.43</b>	<b>(14.39)</b>	
			2.04%		-1.10%	
<b>TOWN Average Parcel - Inside Village</b>						
Assessment	150,000	150,000	-	150,000		
<b>Taxes:</b>						
Town Gov't Services	512.18	580.16	67.98	538.35	26.18	
Highway Tax	-	433.20	433.20	433.20	433.20	
Camillus Fire Protection	-	154.74	154.74	154.74	154.74	
Trash Removal	-	178.15	178.15	178.15	178.15	
<b>Town Total:</b>	<b>512.18</b>	<b>1,346.24</b>	<b>834.06</b>	<b>1,304.43</b>	<b>792.26</b>	
<b>Village Tax (Rate of \$8.16000) ***</b>	<b>1,224.00</b>	<b>-</b>	<b>(1,224.00)</b>	<b>-</b>	<b>(1,224.00)</b>	
<b>Town &amp; Village Total:</b>	<b>1,736.18</b>	<b>1,346.24</b>	<b>(389.94)</b>	<b>1,304.43</b>	<b>(431.74)</b>	
			-28.96%		-33.10%	

Note 1: Added Village CFD cost to amount on Town Tax Bill, actual CFD budget in Village Budget is \$554,809, rate remains same

Note 2: State Mandated Cost are not considered due to change in sales tax agreement with County

\*\*\* as what might be rate without certain revenue