

Cazenovia Consolidation

An Evaluation of Key Issues Impacting Consolidation

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Prepared for:

Town and Village of Cazenovia

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Introduction

The Town and Village of Cazenovia governments have formed a task force to explore the impacts of consolidation of government on the local community. As part of that exploration, they contracted with the Center for Governmental Research (CGR) to assist the process by performing several technical analyses, which are contained in this report.

The overarching goal of the analyses were to provide an explanation of the process of consolidation, an evaluation of the current compensation structures of the two municipalities, a reasonable forecast of the types of services that could be provided under a consolidated government and an estimate of the fiscal impact of the changes associated with consolidation.

The report is divided into sections that focus on each of the analyses. Unless otherwise specified, the fiscal analyses use the Town's 2017 Budget and the Village's 2017-18 Budget. The intent of the process is to provide accurate information for the steering committee and the other residents of the Cazenovia community to consider when deciding if consolidation is the right path for the municipal governments.

In the fiscal projections it is assumed that all current employees would retain their positions or an equivalent in new combined municipality. Any projected savings presented from position reductions would occur through attrition.

Pathway to Consolidation

The town and village of Cazenovia are exploring consolidating their governments into a single municipality. The process for consolidation is outlined in Article 17A of General Municipal Law. The relevant sections of state law are available at the URL below¹:

How is Consolidation different from Dissolution?

- The key difference is that both governments have a voice in consolidation. Both processes have an overarching goal of reducing the number of local governments to create a more efficient operation. In a *consolidation*, the municipalities collaborate to create a plan for a new government and residents of both the Town and Village vote on the decision to consolidate. In a *dissolution*, the Village makes the decision as

¹ <https://www.dos.ny.gov/lg/publications/ConsolidationDissolutionLaw.pdf>

to whether or not to dissolve through a referendum. The Village creates a plan and the Town is responsible to carry it out.

How many other towns and villages have consolidated under this state law?

- None. Cazenovia community would be the first.

How will the town and village consolidate?

- The town and village are following a board initiated process² for consolidation. Under this process, the two governments undertake an extensive planning process to consider the different options for providing services and governing as well as their impacts. If the two boards agree that consolidation is beneficial to the communities, they create a plan for consolidation. The plan will be presented to the residents of the village and town in written form and at one or more public hearings for discussion and comment. After the hearings, the boards may approve it as presented, they may amend the plan or they may decline to proceed.
- If the town and village arrive at a plan that both boards support, that plan can be presented to the residents of the town and village for a vote in a referendum. The plan will describe key details associated with consolidation including how services will be provided, what the form of government will be, how elected officials will be chosen and the estimated fiscal impact of consolidation.
- The consolidation plan will be voted on by residents of both the town and village and it has to pass in both municipalities before the consolidation would occur. The vote can be simultaneous or up to 20 days apart.(see notes below on voting)
- If the consolidation referendum passes in both the town and village, the two governments will join to form a single new government based on the presented plan.

How is voting handled in the referendum on Consolidation?

The residents of Cazenovia would be the first in New York State to use the consolidation process for a village and a town under GML Article 17-A. While most of the mechanics related to developing a plan and its implementation are clearly spelled out in the law, the section related to conducting a vote for a town and village consolidation is unclear. The wording of a new statute is often resolved only in the context of real events, either by carefully-drawn legal opinions or by the courts. GML

² An alternative would be for there to be a citizen petition that forces a vote on the matter. An explanation of that process is included in Appendix B in the state publication

§758(6) on Referendums states that they “shall be conducted in the same manner as other municipal elections or referendums for the local government entities to be dissolved.” This could be interpreted that a village resident would vote both as a town elector and as a village elector since they are eligible to vote in both town and village elections. However, to clarify this essential point, CGR reached out to the New York State Department of State. The paraphrased response is below and the full email correspondence is included as Appendix A.

- Village electors are entitled to one vote on one referendum on this issue;
- Allowing village electors to vote twice on the same issue would be inconsistent with (at least the spirit of) the Constitution, violate the sanctity of the voting process and violate principles of fundamental fairness;
- Local governments are prohibited from passing local legislation that would “impair the powers of any other local government” (NYS Const., Art. IX, § 2 (d)), therefore village voters should not be empowered to effect the outcome of a (consolidation-related) town referendum when they are given the opportunity to vote on a separate village referendum on the same issue. When both a town and village referendum must be held, the outcome of the referendum in each municipality determines whether local legislative action (pertaining to powers of another local government) in each municipality moves forward. Village residents have the opportunity at the village referendum to determine whether village legislative action should proceed, but they should not also be given the opportunity to effect town legislative action on the same matter;
- In the absence of any such clear statement in the statute pertaining to substantive voting rights, village residents should not be allotted two votes in situations when there is a town referendum and a village referendum on the same issue; and
- Generally, for situations when there is a single town-wide referendum, all village and town electors may vote once. Likewise, in situations when the same issue is placed separately before both the village electors at a referendum in the village, and before the town electors at a referendum in the town, village electors may vote once, at the village referendum; and town electors may vote once, at the town referendum.

Therefore, if the two boards choose to move forward with a vote on consolidation, the DOS suggests that the town and village’s legal counsel, and the respective boards, agree on how the votes will be counted and proceed as they feel most appropriate based on the above information provided by the DOS.

What form of government will Cazenovia be after consolidation?

- Cazenovia will either be a town or a coterminous town/village. The most common form is that of a town. A *town government*, through the use of

special districts, could provide all the services to the community that the Village provides today. If the community chooses to become a *coterminous town/village*, than the plan would need to choose if it would be primarily a village or a town in operation. There are 5 existing coterminous town-villages in New York. The three smallest were formed by separating from their parent towns and the two largest were formed, in part, to prevent other villages from being formed inside the town. Cazenovia would be the largest land area coterminous town village. All others are have a substantially denser population.

Name	Population	Size	County
East Rochester	6,600	1.3 sq. mi	Monroe
Green Island	2,600	0.7 sq. mi	Albany
Harrison	28,000	16.8 sq. mi	Westchester
Mount Kisco	11,000	3 sq. mi.	Westchester
Scarsdale	17,600	6.7 sq. mi.	Westchester
Cazenovia	7,000	49.9 sq. mi.	Madison

- The operation of a coterminous town/village is governed primarily by Article 17 of Village Law.
- The choice between the two forms will be made during the development of the consolidation plan.
- For most services, the type of government is inconsequential.
- Some of the differences between the two types of government are explained in the table below.

Topic	Town	Coterminous town/ village
Government	Supervisor and town council	Mayor and board of trustees. However, the town board serves as the initial interim mayor and trustees.
Fire Department	Must be operated as separate fire companies through fire districts and fire protection districts	New Woodstock could remain a separate fire district upon resolution of the village board and the town/village could operate the fire department in the remaining area as a village fire department
Police department	No difference between type of government. Jurisdiction would be the whole municipality.	

Clerk	Elected or appointed	Could be elected or appointed
Special Districts	Town districts would remain in effect and the town would need to create new districts to provide services to the village	Town districts would remain in effect and the town/village would need to create districts for the area that was formerly the village to provide services in that area.
Trees & Shrub and Shade Commission	Can be designated by Town Law	Can be created (or continued) under Village Law raise up to \$2,499 for care and preservation of trees in public spaces
Fiscal Year	Towns in New York all follow a January to December fiscal year.	A coterminous town/village could choose to remain on the village fiscal calendar
Utility Gross Receipts Tax	Cannot be collected by a town.	Can be collected by a coterminous town/village. This tax on utilities is paid by residents of the village.

Can there be “wards” in the new town to allow for village representation?

- No. Cazenovia, because of its population, would be a second class town under NYS law and therefore ineligible to create a ward system for elections.

What needs to be included in the consolidation plan?

- In general, this is the plan to get from the current separate governments to a single consolidated government. This is specified in GML 17A. The specific required items are found in § 752.
- The proposed joint consolidation agreement shall specify:
 - (a) the name of each local government entity to be consolidated;
 - (b) the name of the proposed consolidated local government entity, which name shall be such as to distinguish it from the name of any other like unit of government in the state of New York (except the name of any one of the entities to be consolidated);

-
- (c) the rights, duties and obligations of the proposed consolidated local government entity;
 - (d) the territorial boundaries of the proposed consolidated local government entity;
 - (e) the type and/or class of the proposed consolidated local government entity;
 - (f) the governmental organization of the proposed consolidated local government entity insofar as it concerns elected and appointed officials and public employees, along with a transitional plan and schedule for elections and appointments of officials;
 - (g) a fiscal estimate of the cost of and savings which may be realized from consolidation;
 - (h) each entity's assets, including, but not limited to, real and personal property, and the fair value thereof in current money of the United States;
 - (i) each entity's liabilities and indebtedness, bonded and otherwise, and the fair value thereof in current money of the United States;
 - (j) terms for the disposition of existing assets, liabilities and indebtedness of each local government entity, either jointly, separately or in certain defined proportions;
 - (k) terms for the common administration and uniform enforcement of local laws, ordinances, resolutions, orders and the like, within the proposed consolidated local government entity, consistent with section seven hundred sixty-nine of this title;
 - (l) the effective date of the proposed consolidation; and
 - (m) the time and place or places for the public hearing or hearings on such proposed joint consolidation agreement pursuant to section seven hundred fifty-four of this title.

Is there state aid for communities that consolidate?

- Yes. The state has a program entitled Citizen's Empowerment Tax Credit that would give the succeeding municipality annual aid of 15 % of the combined property tax levy of the Town and Village. For Cazenovia, that would be about \$320,000 a year in additional aid to municipalities (AIM) from the state.

Employee Benefit Evaluation

As one of the largest costs to the municipalities, there is understandably a great deal of concern regarding how a consolidation will effect existing employee benefits including medical coverage and post-employment (i.e. retirement) medical coverage. CGR compared existing plans offered to town and village employees and also developed some rough models related to potential scenarios for a consolidated municipality. This section begins by documenting the existing benefits, then provides some options for the future plus a discussion on the impact of collective bargaining.

Existing Benefit Comparison

There is relative parity among core benefits such as: health insurance plans offered, premium subsidies for active employees and their families, longevity increases, and holiday, overtime, personal time-off (PTO) and vacation pay. Comparison of key portions follows and the full comparison is in Appendix B.

The exception is with the Village of Cazenovia Police Department, the only group of employees with collective bargaining. They have a more generous health insurance plan while employed and because they are eligible for retirement at a younger age than other municipal employees, they typically collect post-employment medical benefits for a longer time. They also have better longevity pay and vacation benefits than other municipal employees.

Longevity Pay

The Town and Village both offer Longevity Pay, with increases beginning earlier for Village employees. After twenty five years of continuous service, Town employees would have earned a total of \$14,300 of incentive bonus, and non-police Village employees would have earned \$24,000. Police Department employees have the potential of \$25,200 in incentives earned after twenty- five years of continuous service.

Incentive After Completion of ___ years	Town	Village	Caz PD
1			
2			
3			\$ 300
4			\$ 300

Incentive After Completion of ____ years	Town	Village	Caz PD
5		\$ 500	\$ 500
6		\$ 500	\$ 500
7		\$ 500	\$ 500
8		\$ 500	\$ 800
9		\$ 500	\$ 800
10	\$ 400	\$ 1,000	\$ 1,000
11	\$ 400	\$ 1,000	\$ 1,000
12	\$ 400	\$ 1,000	\$ 1,000
13	\$ 400	\$ 1,000	\$ 1,000
14	\$ 400	\$ 1,000	\$ 1,000
15	\$ 800	\$ 1,500	\$ 1,500
16	\$ 800	\$ 1,500	\$ 1,500
17	\$ 800	\$ 1,500	\$ 1,500
18	\$ 800	\$ 1,500	\$ 1,500
19	\$ 800	\$ 1,500	\$ 1,500
20	\$ 1,300	\$ 1,500	\$ 1,500
21	\$ 1,300	\$ 1,500	\$ 1,500
22	\$ 1,300	\$ 1,500	\$ 1,500
23	\$ 1,300	\$ 1,500	\$ 1,500
24	\$ 1,300	\$ 1,500	\$ 1,500
25	\$ 1,800	\$ 1,500	\$ 1,500
26+	\$ 1,800	\$ 1,500	\$ 1,500
Total Incentives for 25 years' service	\$ 14,300	\$ 24,000	\$ 25,200

Holiday Pay

For part time non-police employees in the Town and Village, regular wages are earned if they are assigned to work on a holiday. The Town also provides six additional holidays that are eligible for holiday pay to their non-exempt part time employees, earned when the employee works their scheduled workdays before and after the designated holiday. For part time police employees, there is no holiday pay unless they are assigned to work on the following holidays, in which case 1.5 of hourly wages are earned:

- New Year's Day
- Memorial Day

-
- Independence Day
 - Halloween
 - Thanksgiving Day
 - Christmas Day.

For full time employees, the Town and Village both offer holiday pay at regular wages and 1.5 times the regular wage if the employee is assigned to work on the holiday. In contrast, Police Department employees earn an overtime rate for up to eight hours worked on a holiday, double the rate after eight hours. This is earned in addition to the eight hours pay at regular rate for the holiday. If the holiday worked was originally a scheduled day off, all pay will be double rate for hours worked.

The observed holidays are generally the same for town and village employees, with some exceptions. The Town observes Good Friday as a holiday, the Village observes only the afternoon of Good Friday. The Police Department does not categorize it as a holiday, however it provides a floating holiday of choice, while the others do not. Another difference is that the Town has a choice to observe either Christmas Eve or the day after Christmas as a holiday.

Overtime

When overtime is earned, all employees of the Village and Town can choose to earn paid time off in lieu of pay (i.e. "comp time"), credited at a rate of 1.5 times regular wage.

Town Paid Time-Off

The Town offers Paid Time Off to its employees, but does not offer separate paid sick or personal leave. PTO is intended for employees to use for both planned time off and unplanned time off related to illnesses. In contrast, the Village offers Vacation Leave, in conjunction with paid sick and personal leave.

PTO begins to accrue for full time town employees upon employment at the rate of one day off per month. A new hire for the Town could earn up to twelve days of PTO in the first year. With seniority, employees can earn PTO at faster rates. Employees with fifteen or more years earn twenty-five days annually. Unused PTO can accumulate to a maximum of 240 hours, the equivalent of thirty eight-hour workdays.

The Town also provides part time employees the ability to accrue PTO. Beginning after the sixth month of employment, part-time employees of the town who work a minimum of twenty hours per week can earn up to 2.5 days of PTO in their first year. After completing the first year, PTO eligibility is increased by 2.5 days per year, every

five years. After fifteen years of qualifying part time employment, an employee would earn ten days of PTO per year.

Village Time Off -Vacation

In the Village, continuous service anniversaries are calculated for full time employees from June 1st of each year. On June 1st of their first year, full time new hires in the village are credited one day of vacation for each month worked prior to June 1st, with a maximum of ten days. Vacation is then credited based on completed years of service every June 1st onward. Exempt employees have a more accelerated schedule for earning vacation, compared to non-exempt employees. For example, after ten years of service, exempt employees earn twenty days of vacation and non-exempt earn twelve.

Within the Police Department, vacation accrual increases at a greater frequency than other village employees, but in lesser increments. Vacation days are earned more rapidly for police employees who work 8-hour shifts than employees who work 10-hour shifts. However, there is equivalence in the number of hours earned between the two groups.

Below is a table that compares the four types of schedules in which village employees may earn vacation.

Years of Continuous Service	Annual Accrual in Days			
	Non-Exempt	Exempt	Police, 8-hr shifts	Police, 10-hr shifts
1	10	10	10	8
10	12	20	15	12
15	15	20	20	16
20	15	20	25	20

Village Time Off -Paid Sick and Personal Leave

For full time Village employees, employees are credited with seven days of paid sick leave for each year worked beginning June 1st and onward. New hires are credited with one day for each two months they expect to work before June 1st. Non-police department employees can accumulate up to 165 days of sick leave and police department employees can accrue a maximum of 100 days.

Police Department employees are also eligible for an annual attendance incentive as follows:

<p style="text-align: center;">Attendance Incentive: 4 or more days sick: No Incentive Paid 3 days sick : \$100 2 days: \$175 1 day: \$250 0 days: \$325</p>

Paid personal leave is credited to village employees in the same manner as Paid Sick leave, but at a rate of three days per year.

Medical Insurance (Town and Village) – Active Employees

Upon employment, both the Town and Village pay one-hundred percent of the individual premium amount for employees and eighty percent towards plans for their spouses or families. The Town employees are offered a bronze-tier plan.

The Village offers a bronze tier plan to their non-police Village employees and provides additional support through a health reimbursement account for health care costs that makes the plan functionally equivalent to a platinum tier³, although less expensive per employee to the Police Department. The Police Department is offered a more expensive platinum-tier plan. An actuarial analysis conducted by the village of the police and non-police plan shows that non-police village employees pay less for healthcare. The two village plans provide nearly equivalent coverage for employees and their families, but the plan offered to the non-union employees costs the village less. Employees of either the Town or Village may opt out of coverage and will be compensated at a rate \$200 per month.

Medical Insurance – Retirees

The greatest variance among the three benefit packages is medical insurance provision for retirees (currently through Excellus). The Town of Cazenovia provides the least benefit, offering only access to their health insurance plans but no contribution toward monthly premiums. The Village offers the same tier of health insurance plan as the Town, however it makes a 100 percent contribution to the cost of a single plan and an 80 percent contribution to plan premiums for families and spouses. The Village offers the Police Department retirees the same benefit plan as the working officers get and also the same ratios of contribution for single and family plans.

³ The metal ratings –Platinum, Gold, Silver and Bronze- are established by federal guidelines to allow customers to compare their costs for coverage between insurance providers. A Bronze plan has more cost to a subscriber than a Platinum plan. However, an employer such as the village can narrow the cost gap for coverage by helping employees cover their expenses.

Comparison of Medical Insurance Benefits for Retirees

	Cazenovia PD	Village	Town
Plans Offered	<ul style="list-style-type: none"> Simply Blue Plus Platinum 2 Medicare Wrap 	<ul style="list-style-type: none"> Simply Blue Plus Bronze 4 with additional support for equivalency to Platinum Level Medicare Wrap 	<ul style="list-style-type: none"> Simply Blue Plus Bronze 4 Medicare Wrap
Village or Town Contribution	<ul style="list-style-type: none"> 100% individual 80% family/spouse 	<ul style="list-style-type: none"> 100% individual 80% family/spouse 	None – employee pays all

Options for the Future

If the town and village move to consolidate, there are several options to consider for the benefit portfolio offered to their employees. Benefits fall into two main categories – health insurance and other benefits. The health insurance is further split between police employees (both current and retired), existing employees, and retired employees. The options for each of those categories are presented below with potential fiscal impacts. Because of the volatility and inflation of healthcare costs, the models are presented as “what if” the change had been made in 2017.

Healthcare Options

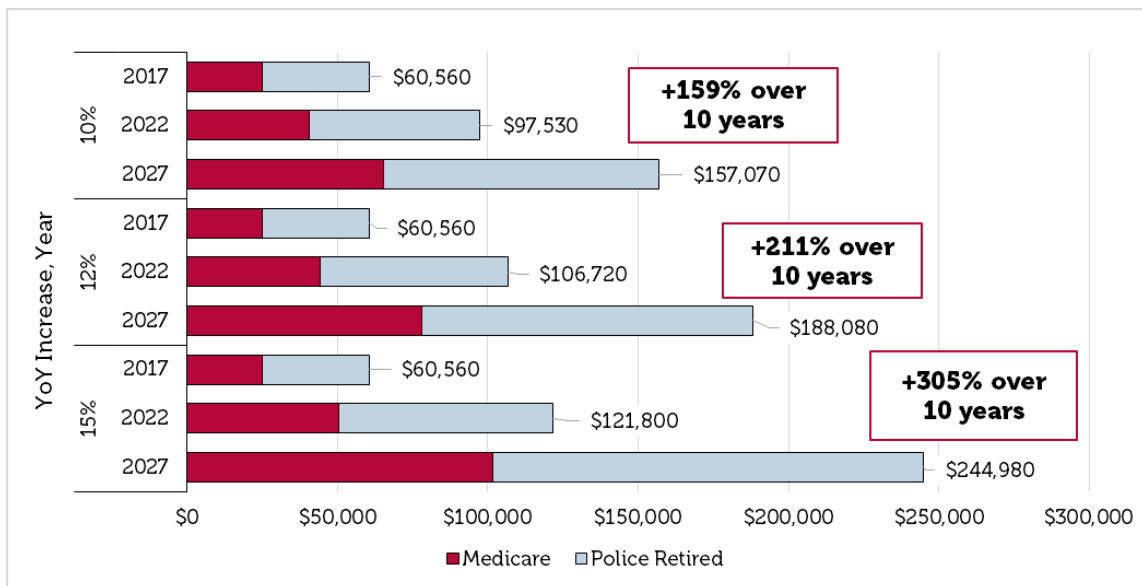
The town and village active employees, except the police union, have similar healthcare plans. The village offers retirees a Medicare wrap plan as health insurance, with the village paying 100 % for individual plans and 80% for a plan with a spouse. The cost for healthcare for the village for all employees was about \$128,000 for 2017-18. The budgeted cost for all town employees was about \$168,000. Police union employees, as noted above, have a more expensive plan that cost nearly twice as much per subscriber as the non-union employees. Because the two work municipalities (town and village) have substantially different plans for retirees, a new plan for healthcare for retired employees will need to be developed. The plans for nonunion active employees are currently equivalent and no change would need to be made for those positions.

Status Quo -Projected Costs for Village Healthcare for Retirees

CGR projected future cost scenarios for retiree health care in the Village. Forecasting costs into the future for healthcare is difficult because of the strong variability in the arena. To develop rough estimates, CGR used 2017 health care expenditure totals provided by the Village for retirees on Medicare and tiered subscriptions. In 2017, the Village reported \$25,175 in Medicare costs and \$35,381 in Police retiree costs for all

individual, spouse and family subscriptions. These aggregate figures were used to project plan costs five and ten years into the future while assuming different year over year cost increases.

As seen in the graph below, even minimal rate increases throughout the next ten years can greatly impact costs. If health insurance premiums rise ten percent⁴ year over year, in 2027, the cost to the Village would be 160% percent higher than in 2017. A more extreme scenario assumes an annual fifteen percent increase in premium and results in a 305% percent increase in ten years. The amounts shown are the total amount for retirees on both Medicare and the Police tier; there were no non-police retirees on a Simply Blue plan as of this analysis. Currently, Medicare accounts for



about forty percent of retirement medical insurance costs and the Police retirees the remaining sixty. A detailed table of calculations is provided in Appendix C.

It is important to note that due to many factors it is difficult to predict rate increases for health care plans. Our analysis assumes a constant increase of ten, twelve or fifteen percent, when increases could actually be more sporadic (e.g. ten percent one year, then 13 percent two years later). Also, figures used combines individual, spouse and family contributions, a distribution which could also change.

⁴ For reference, health care premiums for Excellus Simply Blue plans have increased an average of 9 to 14 percent, depending on plan, over the past four years. A possible interpretation would be to use the projections as bounds for what the costs could become.

With a consolidation, there would need to be a new policy adopted to address the different level of benefit between the town and village employees.

Option # 1 –Current and Currently Retired Village Employees Keep The Retiree Healthcare Benefit.

One solution would be to not offer the retiree insurance benefit to town employees or any future employees but to maintain this obligation for the existing village workforce. There are eight current nonunion village employees and six nonunion retirees receiving healthcare from the village. Using 2017 as a model, the cost per nonunion employee for retiree healthcare is about \$3,900. If the employees kept this benefit, the maximum annual cost at the 2017 rates would be \$54,600. While the costs for health insurance have tended to increase in recent decades and the annual costs may go up in the short term, the actuarial reality is that the number of former employees benefiting from this coverage will only decrease in time and will be eliminated almost entirely within three decades. Using our model above, this cost could grow to \$160,000 per year in 15 years.

Option # 2 Switch Village Nonunion Employees and Retirees to Town Plan and Offer Lump Sum Compensation

Under this option, the new municipality would not offer to pay for coverage for retiree healthcare, but would offer a lump sum payment to current village employees that retiree for the purpose of paying for health insurance offered through the municipality. Using 2017 as a base year, a lump sum payment of \$120,000 per employee would likely hold the employee harmless from the loss of the village contribution toward healthcare insurance. If the full share were paid to the employees on retirement, the cost would be about \$1.7 million spread out over a decade or more as employees retired. A smaller lump sum could be used to provide some benefit to the employees/retirees with a matching lower impact to the municipal budget.

Option # 3 Stop Paying for Retiree Healthcare without Compensation

The new municipality could choose to not pay for retiree healthcare and also not offer any compensation to the existing employees or retirees. This option would create a negative impact to the current village nonunion employees and retirees. There is a risk that this decision could be challenged in court since there has been many years of this practice and this benefit has been a part of the village employee's handbook. CGR did not seek either precedence or legal opinion to identify the impact of this option.

Time Off Options

The town uses paid time off (PTO) in a single bank, while the village uses separate vacation, sick and personal times. The village employees get slightly more combined time off. For example, at three years they would have 10 days of vacation, 7 days sick time and 3 days personal time. A town employee would have 15 days of PTO.

One method of harmonizing the structures would be to bring everyone to the town's PTO program, but give existing employees a "bonus" of several PTO days based on their seniority to make them whole. New employees would go into the existing town system. The fiscal cost would be a loss of time worked based on the additional PTO time awarded to the impacted employees and the potential for additional payout for unused PTO.

Longevity Incentives

The village longevity incentives are more lucrative to the employees as they start after a shorter interval (5 years instead of 10) and are higher. However, they stop after year 15. A village employee who works for 25 years would receive \$3,000 in bonuses while a town employee would receive \$1,800 in bonuses. There are several methods to harmonize these bonuses depending on the motivation of the municipality and there is relatively minimal fiscal impact for these incentives - \$1,200 per employee over a 25 year career to pay the full amount given by the village.

Holiday Pay

This benefit is equivalent across both municipalities. The only challenge would be the decision on which policy to adopt as there are minor variations about working the day before and after the holiday in the town to get the pay.

Impact of Collective Bargaining

The existing police contract would continue under the new municipality if a police force was retained. The current contract expires on May 31, 2020. The new municipality and Cazenovia Police Benevolent Association would need to negotiate a new contract at that time. As noted above, union police employees have a higher tier health insurance plan (Platinum Level vs. Bronze Level) compared with other village employees which serves to lower the out of pocket costs for the employee⁵. They also receive cash incentive bonuses on each anniversary and accrue vacation benefits at a more rapid pace. These terms, like all aspects of the contract, would be subject to

⁵ The village does narrow this gap by giving non-union employees financial support for out of pocket expenses.

negotiation. For each single plan of health insurance, the village pays about \$4,300 more and for family plans about \$14,000 more per year than under the plans for other village employees.

Currently, only two full time officers use health benefits. There are also three retired officers. If the police force became townwide, the size of workforce might increase to meet demand for services in the town outside village and there would be an increased cost for pay and benefits if that occurred⁶.

Law Enforcement Evaluation

The current law enforcement operations environment has developed over generations based on the desires of the community for different levels of law enforcement services. The village, with its denser population and higher commercial activity, has chosen to create its own police department. The town outside village, with its more rural nature, has relied on law enforcement from the Madison County Sheriff's Office Road Patrol (MCSO) and the New York State Police (NYSP). There are two different levels of law enforcement services, one inside the village limits and another in the town outside the village (TOV). Village properties have more proactive patrols, including property checks and traffic enforcement, compared to properties in the TOV. The response time to TOV properties is also longer than to areas in the village. However, the TOV residents do not pay for law enforcement, which accounts for about 22% of the village's general fund budget.

The issue of what level of service and the cost for that service is appropriate if the town and village consolidated will have a strong influence on many residents' decisions. This section of the report will describe the existing operations of law enforcement and also what several potential options for law enforcement would be after consolidation.

Existing Operations

Cazenovia Police Department

The Cazenovia Police Department is a full time, full service law enforcement agency based out of Village Hall in the center of the village. The department is dispatched to

⁶ A full discussion on the options for law enforcement services appears later in the report.

calls by the Madison County 911 Center, but does maintain a phone number that may be used for non-emergency situations.

Police Staffing

CPD has a chief, sergeant and two police officers that work full time hours. There are also a number of part time police officers, at times as many as 18, that are used to supplement the full time staff. Most of the part time staff are retired from other departments while others have CPD as a second job. A few are hired after completing initial Phase One police officer training on their own and are then sent to the second half with their field training conducted by Cazenovia Police Department.. All police officers, including the part time staff, and the sergeant are part of the collective bargaining agreement. The Chief of Police is not included in the bargaining unit or agreement.

In general, the officers work 8 hour shifts with shift changes 8:00 am, 4:00 pm and 12:00 am. The chief is a working officer on most days, handling calls for service and conducting patrols that occur during his daytime shift. The chief is the only working chief in Madison County. The sergeant works as a supervisor and a patrol officer answering calls as well. There is typically one officer available to respond to calls with a second officer on duty during 50 hours when demand is heavier.

The department also provides court security staffing for both the town and village courts, which is four hours of additional work per week. During the summer months, CPD provides approximately one hundred and twenty hours of staffing of a navigation patrol on Cazenovia Lake. In addition, the chief administers that program as well. The lake patrol performs safety checks and responds to requests for services on the lake.

CPD officers, in general, do not leave the village unless a serious situation is in progress and their presence is requested by the dispatch center. Often, if an officer is requested to leave the village, the chief or other supervising officer will assist in providing a back fill to ensure the community has coverage.

Other Staffing

The village provides 7 crossing guards to assist school children in safely walking to and from school. The crossing guards report to the police chief. If there is an illness, then a police officer or the chief's clerk fills in for the crossing guard.

There is also a part time parking enforcement officer who patrols the business district three to four days a week for approximately 20 hours per week. The parking program brings about \$16,000 a year in revenue to the village for fees, plus a portion of the fines collected by the court.

Special Events

The police department provides staffing to more than a dozen special events that are held in the village each year. The events range from road races and football games to the large Independence Day festivities sponsored by the village. The latter is an all hands on deck event that requires each officer to work during the peak times of the day.

Criminal Investigations

The police department handles the criminal investigations for any crime that is reported in the village from initial report through interviews to submission of information to the district attorney. CPD has several officers that are trained in interview and interrogation techniques as well as evidence collection. The department will seek assistance from the NYSP or MSCO for processing evidence from complicated crime scenes and technology devices. The NYSP or MCSO also will provide investigators and other staff to assist with investigations when requested by CPD.

CPD has an officers that are trained for juvenile investigation and one officer is trained and assigned to the Madison County Child Advocacy team for neglected and sexually abused juvenile cases.

Equipment

CPD is equipped with the necessary equipment for a modern police department. Each officer is issued duty firearm (pistol), chemical restraint spray, baton, and bullet proof vest. When they are on duty, the officers have access to either a patrol rifle or shotgun and a TASER. Each of the vehicles is equipped with a video system that records the officers' interactions with the public.⁷

The department is not currently looking at body worn cameras (BWC) because of the additional expense and the time demands necessary to properly manage a BWC system. They also do not use either naloxone (opioid antidote) or AEDs because of the robust EMS response in the community.

Training

The CPD works to be self-sufficient for their training with several officers being certified to conduct firearms training. The Chief and each full time officer are certified as Police Instructors. Each officer must qualify on their weapons twice a year. Officers

⁷ The video camera system is about 8 years old and is need of replacement in the very near future.

are also exposed to a “shoot/ don’t shoot” computer based simulator to assist in training for critical decision making as the second qualification.

Vehicles

CPD operates three police vehicles. They are from 2014, 2016 and 2017. Each year they get approximately 15 to 20,000 thousand miles on them. The vehicles are two Chevy Tahoe’s and a Ford police interceptor. The vehicles are equipped with a computer to allow for report writing and issuing tickets as well as an automated vehicle locator system that is monitored by the county communications center. The vehicles also have radar units for tracking speed.

For the navigation patrol on Cazenovia Lake, the department operates a 2009 Angler boat from the Willow Bank Yacht Club on Cazenovia Lake.

Police Budget

The police department accounts for about 22% percent of the general fund expenses for the village. The expenses increased about 3 % between the last two budgets. The cost of salaries, benefits and retirement account for about 88% of the cost of the police department.

Category	2016-17 Budget	2017-18 Budget
Full Time Union Employee Salaries	\$ 174,880	\$ 185,248
Part Time Law Enforcement (incl. Boat)	\$ 102,427	\$ 108,080
Chief	\$ 68,569	\$ 70,110
Clerk, Crossing Guards, Parking Enf., Vehicle Maint. Personnel	\$ 55,268	\$ 56,926
Equip & Capital, Vehicle Maint, Gas and Oil, Tires, Uniforms, Training, Lake Patrol Contractual	\$ 44,500	\$ 45,000
Office Supplies, Telephone, Misc. Expense, Computer	\$ 17,000	\$ 17,500
Police Liability Insurance	\$ 13,624	\$ 13,624
Total From Police Lines	\$ 476,267	\$ 496,487
Police Retirement	\$ 58,000	\$ 52,000
Social Security	\$ 27,670	\$ 29,075
Active Employee Health Insurance	\$ 35,000	\$ 34,000
Worker's Comp (1/2 Village Expense)	\$ 25,400	\$ 29,000

Category	2016-17 Budget	2017-18 Budget
From Other Lines In Village Budget	\$ 146,070	\$ 144,075
Total Police Department Cost	\$ 622,337	\$ 640,562

Madison County Sheriff

The Madison County Sheriff Office (MCSO) operates a Road Patrol that responds to calls for service and actively patrols areas outside of villages and the city of Oneida. The MCSO operates with about 35 deputies assigned to the road patrol division. They typically deploy 4 deputies around the county to respond to calls for service. The MCSO is a full service law enforcement agency with a dedicated criminal investigations unit, a canine unit, and special operations unit.

The MCSO and NYSP share the demand for calls in the county based on closest unit. Over the last several years, MCSO has had between 11,000 and 12,500 calls annually in the county.

New York State Police

The New York State Police (NYSP) actively patrol the town of Cazenovia. The troopers assigned to this area are part of Troop D. Troop D is responsible for Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga and Oswego Counties. They have a small substation in New Woodstock and also a larger zone office in Morrisville. The troopers deploy between 2 and 6 troopers on a typical basis in the county. The NYSP has provides a full range of services including criminal investigation and crime scene processing. They have access to a broad range of specialty units available to support their own operations as well as CAZ PD and MCSO.

Cazenovia College

Cazenovia College has about 720 students and 250 employees. It is located in the center of the village and the vast majority of student live in college owned housing. The college has at least one security guard on duty at all times that monitors the campus's camera system, answer phones, patrol properties and respond to calls from students and staff. With the limited authority of security guards, the college will contact the police department with any serious safety concerns and potential criminal activity.

Cazenovia Central School District

The Cazenovia Central School District has two separate campuses. The Burton Street Elementary School houses about 500 students in grades Kindergarten through Fourth.

The Middle School with about 300 students in grades Fifth, Six and Seventh is located on Emory Street. The High School adjoins the Middle School, although there is a separate entrance. The High School has about 650 students in grades Eighth to Twelfth.

During an interview for the project, the school district endorsed the concept of a village police department and stressed that there is a strong working relationship between the village police and the school district. The police routinely visit the Middle and High School campus.

In the fall of 2018, the Cazenovia Central School District has opted to develop a school resource officer program. The full details of the arrangement are not finalized at the time of the report. Tentatively, an officer will be funded by the district and affiliated with the police department. The village and school district are in negotiations. Additionally, the school district has expanded their mental health program.

Analysis of Law Enforcement Incidents

To understand the volume of police activity in both the Village and Town, CGR requested information from the Madison County 911 Operations Center (911). The following section is based on the events logged by 911 from January 1, 2016 to December 31, 2017. The goals of the analysis are to understand the demand for service in the community to today and what the demand would be in a unified municipality. The incidents are unique events and are recorded based on the first agency to be on the scene. In some cases, more than one agency responded to an event, but for this analysis we chose to focus just on the initial agency.

Incident Volume

CAZPD was the busiest agency in the town and responded to over 2,700 (56%) of the total incidents, followed by MCSO at 25% and NYSP at 19%. There were 7% less incidents in 2017, due most in part to the 10% decrease in response volume by CAZPD. CAZPD had on average, 3.8 incidents per day, MCSO had 1.7 and the NYSP 1.3.

The calls were split into two categories, dispatched and officer initiated. The first is defined by calls to 911 for a request for service or a citizen reports a complaint to a police officer. The second is an activity that the officer initiates while on duty such as a traffic stop or a foot patrol.

For both types of calls, CAZPD again had the highest call volume for each. NYSP was dispatched to slightly more incidents than MSCO, however MSCO had a greater volume of overall responses due to MSCO having more officer initiated responses.

89% of CAZPD incidents were located within the village and CAZPD officers responded to 84% of the village incidents overall⁸. NYSP and MSCO share primary jurisdiction in the town outside of the village, they responded to the majority of incidents outside of the village, at 37% and 48% respectively with CAZPD being the first agency on scene for the remainder.

About 55% of the calls in the Town and Village were dispatched rather than officer initiated. The distribution of dispatched incident locations for each agency remained similar as it was for all calls with CAZPD handling more than 85% of calls in the Village. As mentioned earlier, MSCO had a large amount of officer initiated incidents, more than double the amount initiated by CAZPD or NYSP. The types of incidents and further detail on agency response by call type is discussed later in this report, but the most common activity in this category is a traffic stop.

Total Incidents, 2016-2017

	2016	2017	Total
CAZPD	1,432	1,292	2,724
MCSO	634	607	1,241
NYSP	468	450	918
Total	2,534	2,349	4,883

Dispatched, 2016-2017

	2016	2017	Total
CAZPD	690	627	1,317
MCSO	350	332	682
NYSP	358	345	703
Total	1,398	1,304	2,702

Officer Initiated, 2016-2017

	2016	2017	Total
CAZPD	742	665	1,407
MCSO	284	275	559
NYSP	110	105	215
Total	1,136	1,045	2,181

⁸ Some of the incidents that were recorded as being outside the village, might actually have occurred inside the village. This is particularly true of traffic stops or responses to accidents along a road that crosses out of the village. The recorded address might appear outside the village, but the event actually occurred inside the village.

Distribution of Incidents

By Month

Throughout 2016 and 2017, the total number of incidents per month and the categories of calls (dispatched vs. officer initiated) are distributed relatively evenly for the agencies. December was the slowest month for the town with an average of 2.2 incidents per day for CAZPD, 1.7 for MCSO and 1 for NYSP.

Incidents, 2016-2017

	Officer Initiated			Dispatched			Total
	CAZPD	MCSO	NYSP	CAZPD	MCSO	NYSP	
January	164	49	31	95	34	53	426
February	120	45	21	102	50	57	395
March	166	30	21	95	58	57	427
April	153	61	14	120	59	60	467
May	128	45	17	98	37	48	373
June	127	53	24	129	70	65	468
July	105	38	15	125	62	52	397
August	86	45	24	113	69	75	412
September	100	36	12	117	57	56	378
October	97	57	12	129	73	72	440
November	100	51	14	116	55	56	392
December	61	49	10	78	58	52	308
Total	1,407	559	215	1,317	682	703	4,883

By Weekday

Just over half of the incidents throughout 2016 and 2017 occurred during the weekend (Friday through Sunday), with Saturday having the largest share (24%) of total incidents. This was driven mainly by the large number of officer initiated incidents that occurred on a Saturday for CAZPD, which accounted for 15% of all volume from 2016 to 2017. The dispatched calls are also higher on the weekends. There was little variation from year to year, so we only include the two together. CAZPD's incident volume was about 8.1 per day on Saturdays, more than twice the normal incident volume. However, if you look just at the dispatched incident volumes, there was very little variation across the weekdays. CAZPD ranged from 2.2 on Saturdays to 1.6 on

Tuesdays. MCSO never exceed an average of 1 dispatched call per weekday and the NYSP had 1.1 on Saturday and Tuesday.

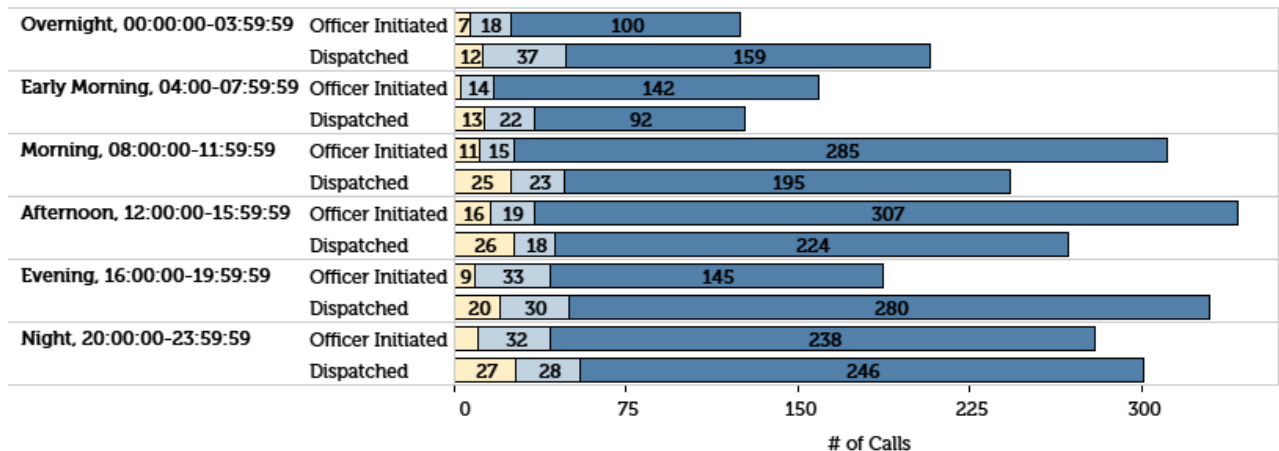
Incidents by Day of Week, 2016-2017

	Officer Initiated			Dispatched			Total
	CAZPD	MCSO	NYSP	CAZPD	MCSO	NYSP	
Sunday	233	73	41	196	102	88	733
Monday	135	80	30	173	104	117	639
Tuesday	75	67	24	161	80	98	505
Wednesday	73	111	24	180	91	93	572
Thursday	84	82	30	171	99	93	559
Friday	186	78	29	212	103	97	705
Saturday	621	68	37	224	103	117	1,170
Grand Total	1,407	559	215	1,317	682	703	4,883

Incidents by Time of Day

When examining call volume by time of day in the Village, incidents occur the most in the afternoon hours (12:00 – 4:00 pm) for officer initiated and in the evening (4:00 pm – 8:00) when dispatched by 911. The hours between midnight and 4:00 am are slowest for officer initiated and the hours between 4:00 am and midnight are the slowest for dispatched incidents.

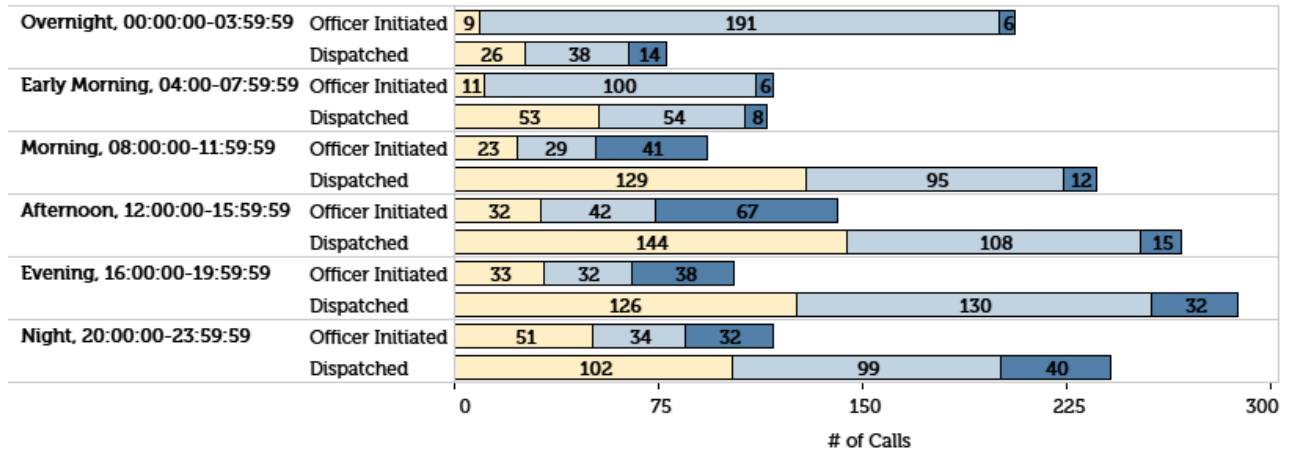
Calls by Time of Day, Village Only



Agency
 CAZPD
 MCSO
 NYSP

For the Town, the call volume was lower than the Village for all time periods. The MCSO was particularly active during the overnight hours with 191 officer initiated events. NYSP and MCSO share the dispatched workload relatively equally, although the MCSO is slightly larger during the overnight timeframe. The MCSO has more officer initiated events at all time frames.

Calls by Time of Day, Town Only



Agency
 ■ CAZPD
 ■ MCSO
 ■ NYSP

Types of Incidents

To better understand the nature of incidents that occur in Cazenovia, CGR grouped the incident data provided by the Madison County 911 Center into twenty-eight categories⁹. The resulting aggregation of incident types and counts are below.

Almost 30% of the incidents in Town and Village Cazenovia are officer-initiated traffic stops and property checks within the village, inclusive of all agencies.

	CAZPD	CAZPD	MCSO	MCSO	NYSP	NYSP	GRAND TOTAL
	TOV	VILL.	TOV	VILL.	TOV	VILL.	
TRAFFIC (MV VIOLATIONS, ADMINISTRATION)	190	1,053	145	128	154	56	1,726
PROPERTY CHECK		164	283	3	5		455

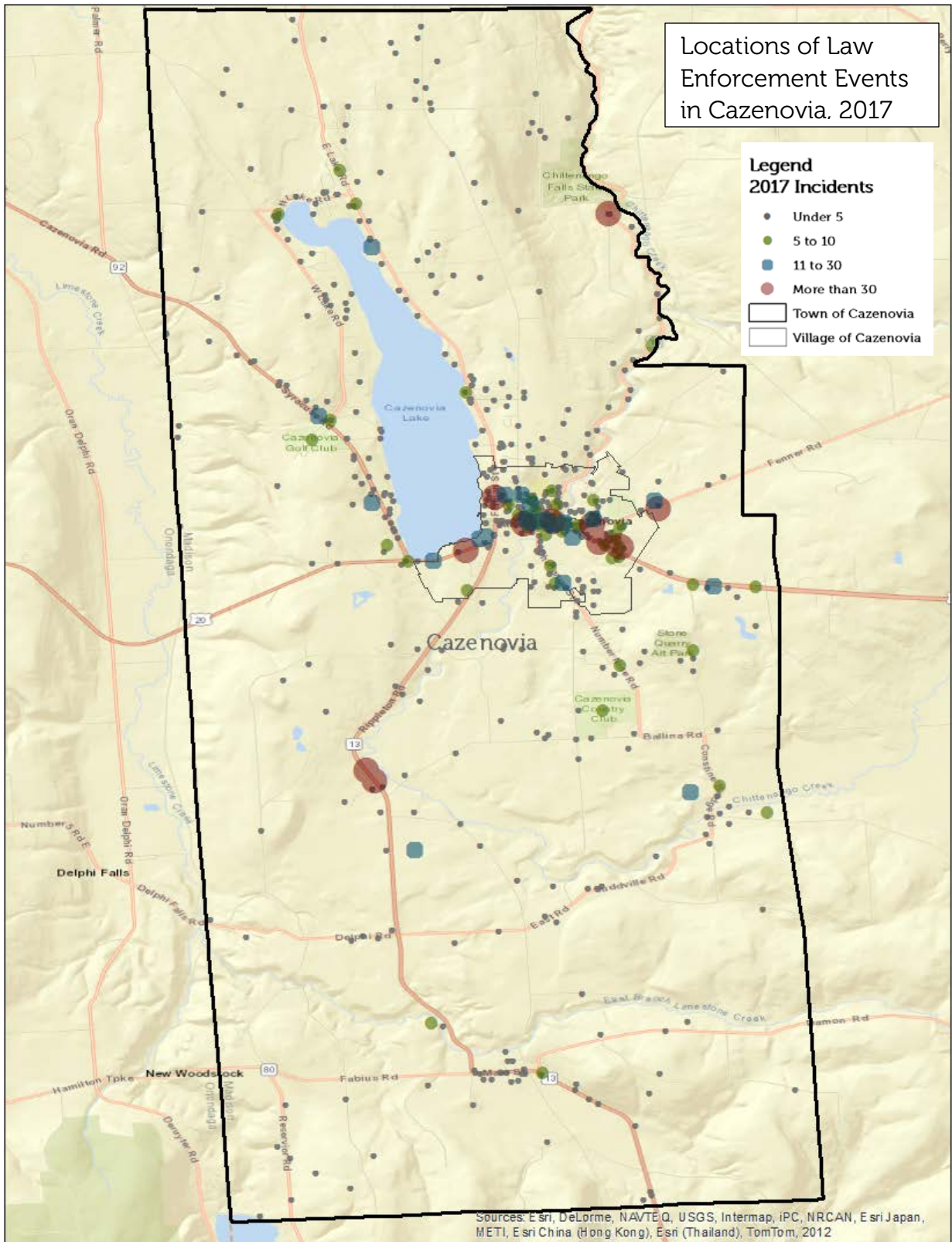
⁹ The

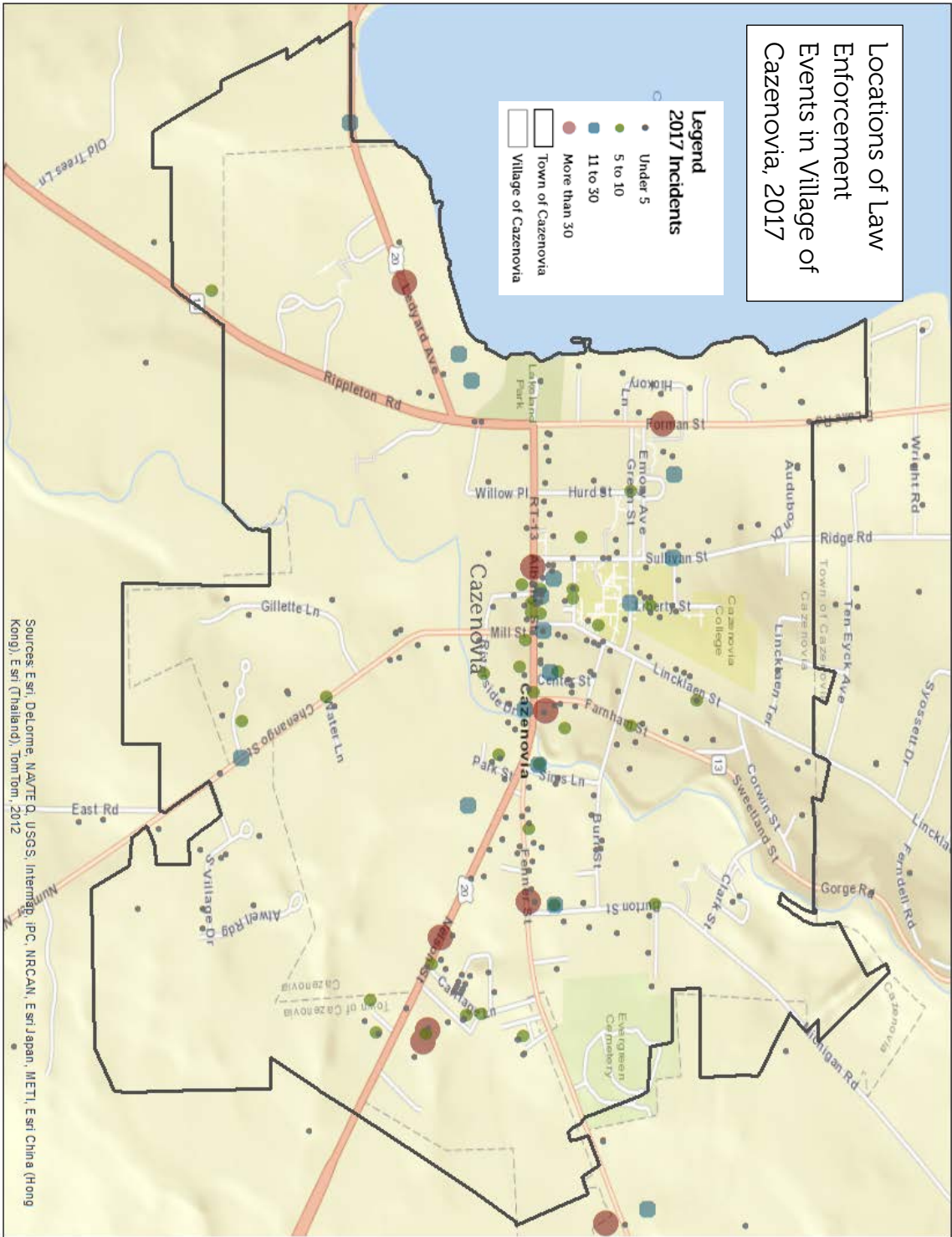
	CAZPD	CAZPD	MCSO	MCSO	NYSP	NYSP	GRAND TOTAL
	TOV	VILL.	TOV	VILL.	TOV	VILL.	
ACCIDENT (ANIMAL, PEDESTRIAN, BOAT, AUTO)	18	141	91	16	120	21	407
ALARM (AUTOMATIC, OTHER)	23	120	89	30	94	31	387
OTHER/MISC.	11	165	45	24	35	6	286
ASSIST (PRIVATE CITIZEN, BUSINESS)	16	112	31	16	33	6	214
SUSPICIOUS CONDITION, VEHICLE, PERSON(S)	15	88	41	12	32	10	198
BURGLARY, LARCENY, ROBBERY, THEFT	4	55	26	1	36	5	127
DOMESTIC	10	30	23	9	30	9	111
CITIZEN COMPLAINT (NEIGHBOR, NOISE, OTHER)	3	76	7	2	10		98
WELFARE CHECK	2	44	22	3	24	2	97
HAZARDOUS CONDITION	3	23	28	2	29	1	86
MENTAL HEALTH	1	38	8	11	10	11	79
ASSAULT, FIGHT, HARASSMENT, MENACING, RAPE, PROWLING		41	9	6	13	6	75
ANIMAL (BITE, LOOSE, MISSING, ETC.)		43	9	1	20	1	74
911 HANG UP	1	24	20	3	16	3	67
ARREST		41	10	2	11	2	66
MISSING PERSONS	7	21	10	5	9	2	54
SERVICE ADMINISTRATION (APPEARANCE TICKET, WARRANT, COURT PAPERS SERVED)	3	26	7	5	7	1	49
PROPERTY ISSUE		35	3	3	5	1	47
ALCOHOL/DRUG RELATED	1	33	5	1	2	2	44
TRESPASSING, LOITERING	2	8	13	1	11		35
CIVIL PROBLEM	1	8	9	1	11	1	31
FRAUD		12	4		10		26
WEAPON RELATED		4	7	3	8		22
ASSIST (PUBLIC SAFETY)		4	6		4	1	15
TRANSPORT		2		1		1	4
OFFENSES AGAINST CHILDREN		2	1				3
TOTAL	311	2,413	952	289	739	179	4,883

As is common throughout law enforcement studies that evaluate a village and the more rural surrounding town, call types frequently reflect issues that may be inherent to living in a densely populated area versus living in a more rural area. The disproportionate number of citizen complaints, calls that are drug or alcohol related, assaults and arrests in the village may also be a reflection of the student population attending Cazenovia College as well as the prevalence of a greater volume of commerce in the village.

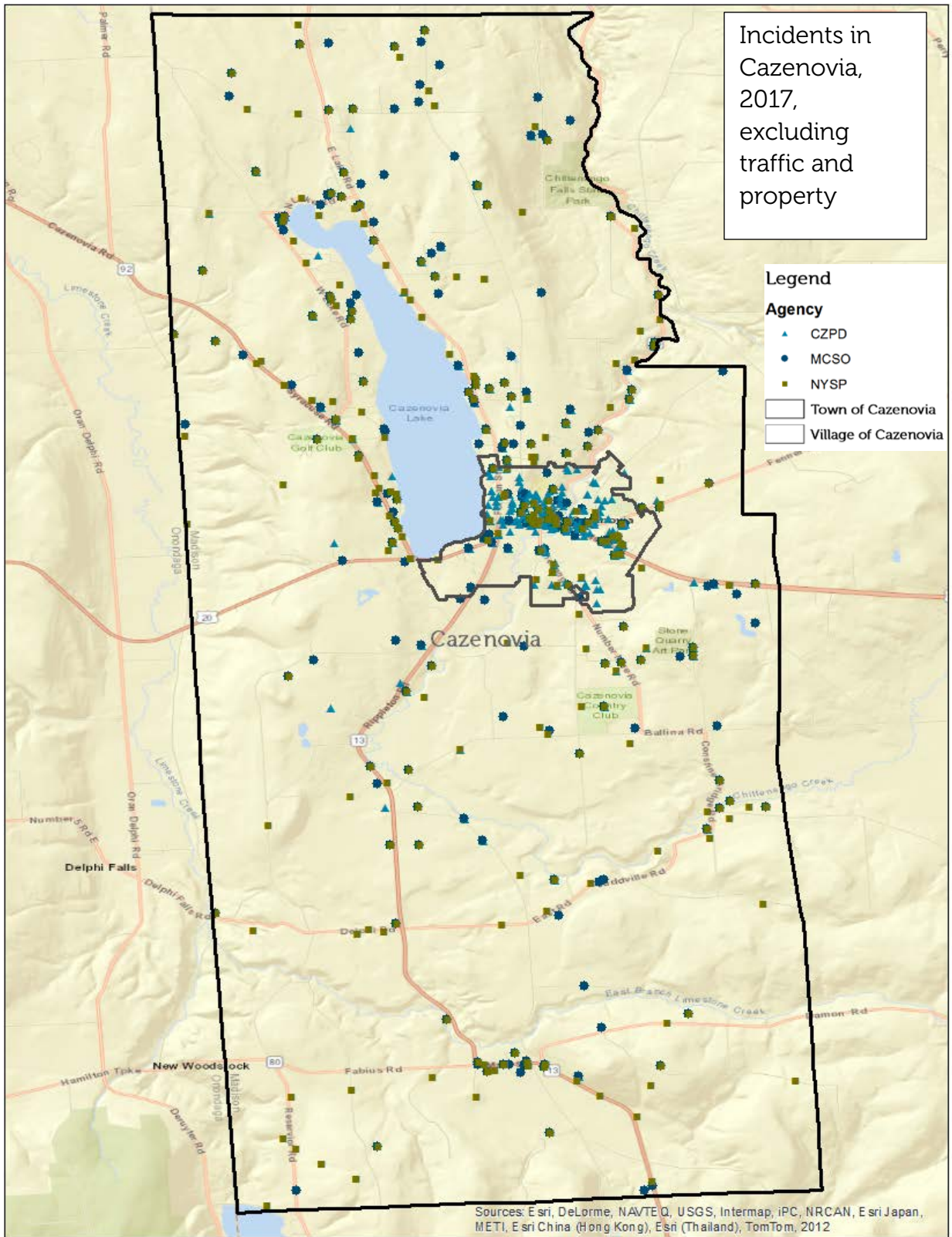
Geographic Distribution of Incidents

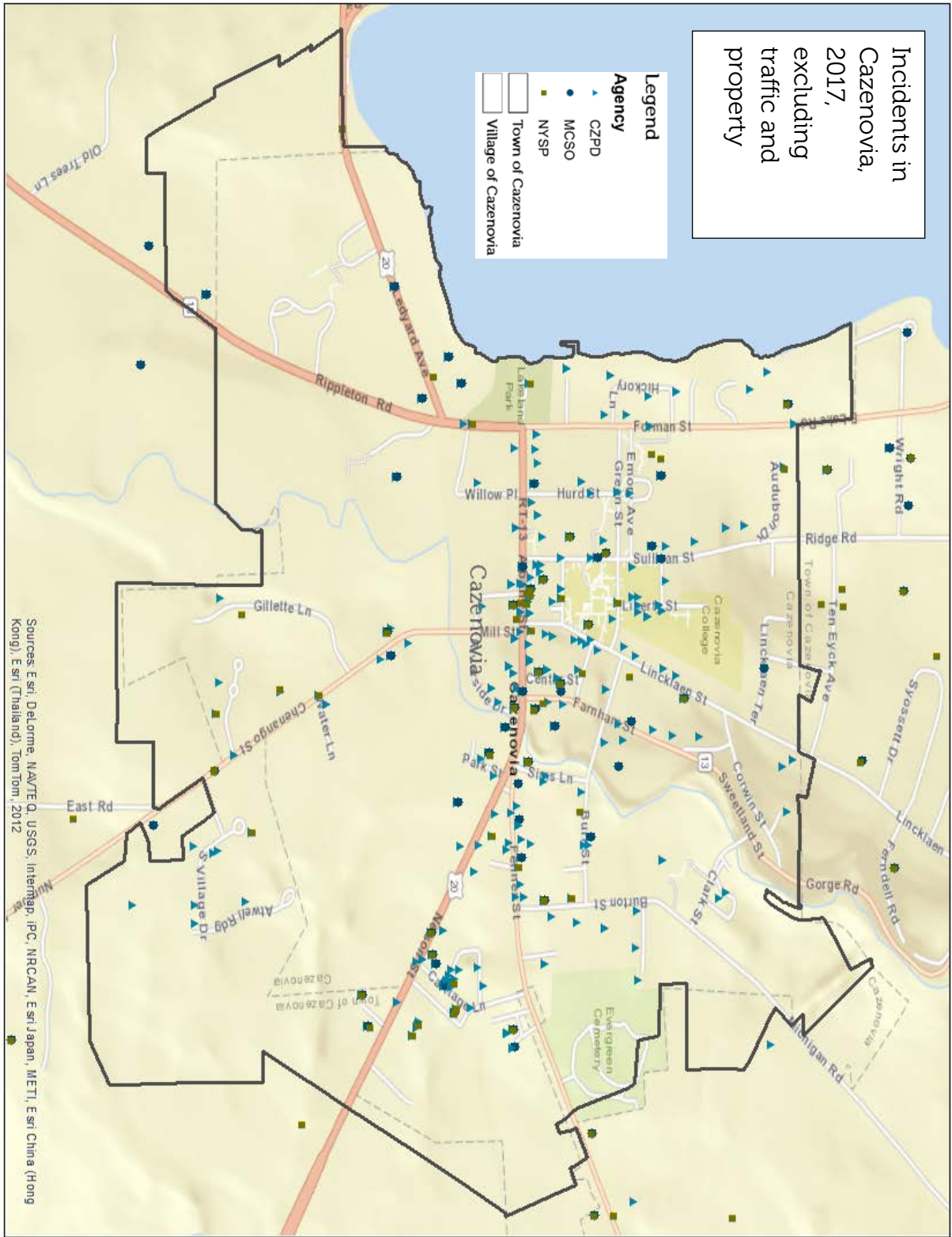
The following series of maps focus on the law enforcement events that were recorded in 2017. The first two maps show the overall frequency of calls in Cazenovia. The Village and its immediate surroundings are the locations of the majority of the calls in the Town. There are a handful of addresses that account for many of the incidents in the population center of the Town.





The distribution of agency response shows that the CAZPD officers do not generally range very far from the village limits. Also, the MCSO and NYSP cover calls in all corners of the Town and generally limit their operations in the Village to around the primary transportation corridors. The following two maps exclude traffic stops and property checks to give a clearer picture of law enforcement demand.





Potential Future Law Enforcement Operations

One of the key decisions related to the potential consolidation of the Town and Village is in the future of law enforcement operations after as a new municipality. There are several potential options that the community should consider regarding law enforcement, however the status quo is not an option because the municipality will be larger and there is more population to serve.

- Option 1 – CAZPD Level Staffing, Expanded Responsibility to Whole Town
- Option 2 – CAZPD Increased Staffing, Expanded Responsibility Whole Town
- Option 3 – Disband CAZPD, contract with MCSO for enhanced services
- Option 4 – Disband CAZPD with no contract for services
- Option 5 – Receive special legislation for the creation of a Police District

Each of the options is briefly discussed below with potential operational and fiscal impacts. The actual plan for continuing law enforcement services after dissolution would be subject to public discussion, referendum and potential collective bargaining. A relative comparison of the five options concludes this section. Potential impacts on tax rates are included in the fiscal analysis.

Option 1 – CAZPD Level Staffing, Expanded Responsibility to Whole Town

The existing village police department was developed to serve the population and geographic area of the village. CAZPD relies on four full time officers (including a chief and sergeant) and more than a dozen part time officers to ensure that there is adequate coverage. For most of the week, there is a single officer on duty to patrol and respond to calls. A second officer is added for an additional 50 hours of patrol during higher demand periods. In a typical week there are about 200 hours of officers on duty to patrol and respond to calls.

In a consolidated municipality, the police department would have jurisdiction in the entire municipality and the funding for the operation would come from the whole community. While the MCSO and NYSP would still have jurisdiction, the common practice in law enforcement would be for the local police department to handle all requests for service in the municipality.

The existing staffing level would be sufficient to handle the about 1,400 requests for service (about 4 per day) that comes through a 911 call in the entire town. The Village had 765 calls in 2016 and 712 in 217. The Town outside village had 633 and 592

respectively. The area of responsibility would grow from 2,800 people living in 1.7 square miles to 7,000 people in 50 square miles. The number of road miles to patrol would increase tenfold from 11.9 miles to 118.9 miles. However, the response time to calls outside the densely populated areas would be slower and there would be limited ability to provide proactive patrolling.

The level of service would be lower than it is today because the force would be diluted across the larger area and population. There would be increased costs for police services even if the staffing expenses remained level. For example, there would be increased costs for fuel and vehicle maintenance because of the additional travel to and from calls for service and for patrolling.

While the current staffing level would probably be capable of handling the increased calls for service if they occurred in or immediately adjacent to the dense area of the village, the staffing level would not be sufficient to conduct proactive patrols throughout the entire town. During 2017, there were 584 calls for service in the town outside the village. 210 of those calls occurred within a five minute drive from the Village Hall.

There might also be a challenge to conduct the increased number of investigations in a timely manner. It would not be possible to keep the same level of service that is provided in the village to a larger municipality without an increase in staff. However, the demand for services outside the village is such that if proactive patrolling in that area was limited, residents might be satisfied with the service. It is doubtful that the MCSO and NYSP would continue with their current activity levels in the borders of the municipality if there was a town wide police force.

The cost is anticipated to only increase in the area of operational expenses by about one third, resulting in an increase in the total police budget by about 2.5% to \$656,000.

	Current	Option 1	Change From Current
Full Time Union Employee Salaries	\$ 185,248	\$ 185,000	
Part Time Law Enforcement (incl Boat)	\$ 108,080	\$ 108,000	
Chief	\$ 70,110	\$ 70,000	
Clerk, Crossing Guards, Parking Enf., Vehicle Maint. Personnel	\$ 56,926	\$ 57,000	

Equip & Capital, Vehicle Maint, Gas and Oil, Tires, Uniforms, Training, Lake Patrol Contractual	\$ 45,000	\$ 60,000	Increased due to larger patrol area
Office Supplies, Telephone, Misc. Expense, Computer	\$ 17,500	\$ 18,000	
Police Liability Insurance	\$ 13,624	\$ 14,000	
		\$ -	
Total From Police Lines	\$ 496,487	\$ 512,000	Only increase for contractual expense for larger patrol area.
Police Retirement	\$ 52,000	\$ 52,000	
Social Security	\$ 29,075	\$ 29,000	
Active Employee Health Insurance	\$ 34,000	\$ 34,000	
Worker's Comp (1/2 Village Expense	\$ 29,000	\$ 29,000	
From Other Lines In Village Budget	\$ 144,075	\$ 144,000	
Total Police Department Cost	\$ 640,562	\$ 656,000	About 2.4% increase.

Option 2 – CAZPD Increased Staffing, Expanded Responsibility Whole Town

Given the larger territory and call volume associated with an expanded municipality, it is reasonable to consider the expansion of the police department to provide additional services. The exact staffing numbers are the decision of elected leaders in consultation with the police chief. The option presented here is based on information from the chief and existing budget information.

The current operational model relies on both the chief and sergeant acting as patrol personnel on a regular basis. There is also a reliance on part time staff for staffing on weekends, evenings and overnights for at least 80 hours per week. The part time staff also help with standbys, court details and community events.

To provide the increased level of service in the full municipality, the goal would be to have two officers on patrol at all times with three officers for peak hours in the late evening/early overnight on some weekdays. As part of this plan, the chief and a new lieutenant's position would focus on administration and investigation, rather than actively patrolling on a regular basis. As part of this change, there would also be a change to shift the part time clerk to a full time position.

With this model, the department would be able to conduct the proactive patrols throughout the full town and position resources to respond quickly to calls for service. As part of this change, there is a desire to reduce the reliance on part time staff. The grid below shows the staffing model expected.

	Current	Projected	Change
Chief	1	1	Remove Patrol Responsibilities
Lieutenant	0	1	New position
Sergeant	1	1	
Full Time Patrol	2	5	Increased by 3 positions
Part Time Patrol - FTE*	2	1	Decreased by about 40 hours per week, 1 FTE
Sworn Officers	6	9	Increased to full time
Clerk	0.5	1	
Total Staff	6.5	10	

The larger staff and the expenses for a larger patrol area combine to lead to a substantial increase in the cost of operating the department of about 60 % if the change had happened in the 2017-18 fiscal year.

	Current		Option 2
Full Time Union Employee Salaries	\$	185,248	\$ 432,000 7 full time employees at estimated cost of \$62,000 each
Part Time Law Enforcement (incl Boat)	\$	108,080	\$ 54,000 Reduced by half based on additional full time
Chief	\$	70,110	\$ 70,000 No change

Clerk, Crossing Guards, Parking Enf., Vehicle Maint. Personnel	\$	56,926	\$	74,000	Reflects full time clerk position
Equip & Capital, Vehicle Maint, Gas and Oil, Tires, Uniforms, Training, Lake Patrol Contractual	\$	45,000	\$	100,000	Increased for larger staff size
Office Supplies, Telephone, Misc. Expense, Computer	\$	17,500	\$	23,000	Increased for greater volume
Police Liability Insurance	\$	13,624	\$	21,000	Increased for larger staff
Total From Police Lines	\$	496,487	\$	774,000	About a 56% increase from current operations
Police Retirement	\$	52,000	\$	80,000	Based on 14% of new salaries
Social Security	\$	29,075	\$	44,000	Based on 8% of new salaries
Active Employee Health Insurance	\$	34,000	\$	68,000	Assuming 3 more full time staff would take health care
Worker's Comp	\$	29,000	\$	44,000	Increased by 50% based on increased workforce
From Other Lines In Village Budget	\$	144,075	\$	236,000	Increased by 64 %
Total Police Department Cost	\$	640,562	\$	1,010,000	Total 58 % increase from existing costs

There are variations on this option that could reduce the costs. For example, each additional full time patrol officer is about \$80,000 including benefits and retirement. If one less position (officer or lieutenant) was added, the increased would police budget would only be about 45%. This variation would still allow for two officers on patrol at all times, but might reduce the number of times three officers are on the road or might require administrative staff (lieutenant or chief) to patrol more frequently.

Separately from CGR, the chief prepared a fiscal analysis associated with the expanded patrol using the salary expenses for 2019-20 and salary increases for non-union positions commensurate with increased responsibilities. For expenses excluding benefits, the chief estimated the cost to be \$863,000 for all police lines. This is about 10 percent higher than CGR's estimate of \$774,000 for the equivalent share of police costs. Much of the difference is attributable to the higher salary costs used by the chief for the future years and potential raises for some staff. He also used costs for officers at specific steps rather than using an average cost per officer.

Option 3 – Disband CAZPD, contract with MCSO for enhanced services

If Cazenovia chose to eliminate their police department, they could contract with the MCSO for a specific level of service in the community. A likely scenario would be to contract with the MCSO to station a deputy in the town to be the primary responding unit to calls. The basic services would have a single deputy posted that would be the primary responder for the whole town. This contract would entail 24-hour coverage and result in a charge of a specific rate that would be levied on the whole town. Based on discussion with the MCSO, the rate would be \$85.00 per hour if the agreement covered 2018. The rate is expected to increase about 2.5% per year based on the cost increases in the current deputy labor agreement. Using that information, the cost projections for the basic service are outlined below.

The basic service would likely be enough to respond to calls for service, provide traffic enforcement, and most of the property checks and other recurring patrols. However, there would still need to be the need for back-up for certain higher-risk calls. Also, the unit might get pulled out of town to respond to calls in other parts of the county. As part of this contract, it would be reasonable for the town to expect regular reports from the MCSO about activities in the town.

The basic service does not include a law enforcement presence at about 25 events that currently have one or more CAZPD officer present. Other services that are not included are the boat patrol, court officer, bike patrol, or extra staffing in the evening. To bring the services close to the current levels of support for community activities, CGR estimates that another 100 hours per month, on average, would be needed.

Estimated Costs for Contract with MCSO			
Year	Hourly Rate (rounded)	Base Annual Cost	With Enhanced Services
2018	\$ 85	\$ 745,000	\$ 847,000
2019	\$ 87	\$ 763,000	\$ 868,000
2020	\$ 89	\$ 782,000	\$ 889,000
2021	\$ 92	\$ 802,000	\$ 912,000
2022	\$ 94	\$ 822,000	\$ 935,000

This level of service does not include a police supervisor in the village, the police clerk, parking enforcement or the crossing guards. Those latter two services cost about \$60,000 per year. The police clerk would not be needed, although there would not be the convenience of getting reports from the village hall. Additionally, the investigative and supervisory services would be based at the MCSO instead of with the local department. The chain of command for officers would run to the Sheriff instead of to the Supervisor, although local elected officials would certainly have influence through conversation and contractual agreements,

Also, the Town might be obligated to pay out a severance to the existing workforce for accumulated vacation and sick time. This is estimated to be a one-time cost of \$85,000 based on information provided by the CAZPD. There would also be the ongoing costs for retirees for healthcare.

This option could be structured, by contract, in such a manner that there would be limited if any decrease in the level of service experienced by the residents and visitors to the village area of Cazenovia. The community would lose the ability to directly control the operations of law enforcement and would instead rely on a contractual arrangement.

Option 4 – Disband CAZPD with no contract for services

Under this option, the new Cazenovia would be treated similarly to the other areas of Madison County that do not have their own police department, such as how the town of Cazenovia currently operates. There would be no agreement with the MCSO for a dedicated patrol presence. However, there could be contracts for services on special occasions such as July 4th, road races or football games. This would likely be negotiated on an hourly rate for the specific events.

There would also be the need for severance with the existing workforce under the terms of the current contract as outlined above in Option 3.

Option 5 – Receive special legislation for the creation of a Police District

This is the least likely of all options to succeed because a police district has not been created in New York State since the early twentieth century and only one remains in operation, the Port Washington Police Department. The concept of this option would be to keep the existing police department intact and serve the area of the existing village. The cost for this option would be similar the existing operation of the village police department. The cost for this service would be districted and charged only to the properties of the area inside the village. A police district would be governed with an appointed commission of district residents that would oversee the operations and establish the budget of the department.

For purposes of this project, the assumption is that the police district costs would be the same as the existing costs and would be shared only among the properties in the current village.

Fire Service Evaluation

Overview

The Town is served by two different fire services. The Village of Cazenovia Fire Department (CFD) provides service to the village, a substantial share of the northern portion of the town (north of Ballina Road) and also part of the towns of Nelson and Fenner. For the areas served outside the village, the towns contract with the village for those services. The New Woodstock Fire Department (NWFD) serves the New Woodstock Fire District in the southern third of the town as well as a portion of the town of DeRuyter.

Cazenovia Fire Department

The Cazenovia Fire Department (CFD) is a fully volunteer municipal department. Their single fire station is a six bay structure built just east of the village center along Route 20. The station has sufficient space for all of the department's apparatus. There are also meeting rooms, administrative offices, a radio room, a kitchen and storage for equipment.

Personnel

The department has about 50 active firefighters on its rolls and about 60 percent of them are qualified as interior firefighters. The department reports having 15 certified EMS providers that will respond to high priority EMS calls in their response district. The fire department relies on Cazenovia Area Volunteer Ambulance Corps (CAVAC) for EMS transport. CAVAC often arrives before or at the similar time as CFD.¹⁰ CFD equips its apparatus that respond to EMS calls with Epi-Pens, Narcan and AEDs in addition to the typical first aid supplies. In an effort to support and encourage volunteerism, the village began offering a length of service awards program (LOSAP) in 2015 at a cost of about \$38,000 a year. This is a defined benefit program based on the length of time as an active volunteer in the department.

CFD's volunteers also have specialized training in high angle rescue, cold water rescue, SCUBA diving and wildland search. The department maintains appropriate equipment to support each of those roles and will respond on mutual aid outside of their primary district to provide those services. The typical response protocol is for firefighters to respond to the station before heading to the call on appropriate apparatus.

¹⁰ CAVAC is located 0.6 miles from the CFD Station

Apparatus

CFD operates two engines, a ladder truck, two tankers, a mini pumper, a light rescue/EMS truck and a heavy rescue truck. Several of their front line apparatus are more than 20 years old and are approaching the time for replacement. The current replacement schedule includes purchasing a heavy rescue truck in FY 2019 and an engine in 2021. The village has been putting money aside in a capital fund for those purposes, but may need to adjust the amount being saved as the costs for apparatus are continuing to escalate and purchases have been deferred recently.

Finances

CFD's revenues and expenditures are included in the village's General Fund (A Fund). The fire department budget is \$496,478, about 17 percent of the village's total budget for 2018-19. The budgeted expense exceeds the contracts for fire service by about \$113,285 (23%) which represents the village resident's share of the fire department operational cost. The village contracts to provide service to the town's Cazenovia Fire Protection District and portions of Nelson and Fenner.

However, the fire department expenditures do not capture all the "in-kind" services provided by the village such as the accounting, purchasing, plowing and management. The expenses do include a share of village DPW staff for maintenance of the fire station and repair of the fire apparatus. The expenses had grown at 2% for FY2016 to FY2017 and FY2017 to FY2018. However, for the FY2019 the expenditure growth was flat except for the Capital Account which more than doubled from \$130,000 to \$300,000 to help address deferred apparatus purchases. This increased amount for capital expenditures is anticipated to continue for several years.

CFD Expenditures and Revenues				
	2015-16	2016-17	2017-18	2018-19
Personnel Services	\$16,903	\$17,413	\$17,940	\$18,478
Equipment & Capital	\$25,000	\$35,000	\$35,000	\$35,000
Contractual	\$2,500	\$2,500	\$2,500	\$2,500
Gas & Oil	\$2,200	\$2,200	\$2,200	\$2,200
Telephone	\$5,500	\$5,500	\$5,500	\$5,500
Gas/Electric at Annex	\$10,000	\$8,000	\$8,000	\$8,000
Capital Account	\$120,000	\$125,000	\$130,000	\$300,000
Chief's Expense	\$3,000	\$3,000	\$3,000	\$3,000
Insurance	\$55,000	\$57,750	\$58,667	\$59,000
Diesel Policy & Repairs	\$13,500	\$13,500	\$13,500	\$13,500
Compressor	\$1,000	\$1,000	\$1,000	\$1,000
Repairs Painting, Etc	\$4,000	\$4,000	\$6,000	\$6,000

CFD Expenditures and Revenues				
	2015-16	2016-17	2017-18	2018-19
LOSAP	\$37,480	\$36,300	\$36,300	\$36,300
Compliance Acct	\$4,500	\$6,000	\$6,000	\$6,000
Total Fire Expenses	\$300,583	\$317,163	\$325,607	\$496,478
Fire Contract Revenues	\$361,091	\$368,313	\$375,679	\$383,193

New Woodstock Fire Department

The New Woodstock Fire Department (NWFD) is a fire district and component fire company established in the southern third of the town, centered on the hamlet of New Woodstock. Their single operational fire station has two bays, each long enough for two pieces of apparatus. There is also a meeting room, a small amount of administrative space and a kitchen. The department also owns a smaller building across the street that stores an antique fire engine and some spare equipment.

Personnel

NWFD has about 25 currently active members. About one third are qualified interior firefighters. Also, 5 are certified EMTs. The majority of the members live in the hamlet and all live inside the fire district. Only small portion of members are routinely available for calls during daytime working hours. The department also relies on CAVAC for EMS transport¹¹. The department responds on all EMS calls in their fire district and are routinely quicker on scene than CAVAC. The department has 3 AEDs and equips its vehicles with narcan and albuterol in addition to traditional first aid equipment.

The typical response protocol is for firefighters to respond to the station before heading to the call on appropriate apparatus. Like many departments, there are fewer younger members than in past decades and fewer members overall. The department uses the "I am responding" program to track what members are responding to calls.

Apparatus

The department operates two engines, a tanker, and a light rescue vehicle. One of the two engines has a smaller cab, but four wheel drive to assist it in responding to calls in some of the hilly terrain in the district. The district's capital replacement plan involves buying a new piece of apparatus about every 5 to 6 years to allow them to keep the maximum age of the fleet below 20 years.

¹¹ CAVAC is located about 6.5 miles from the NWFD station.

Finances

The New Woodstock Fire District is a separate, special purpose government focused on the operations of the fire department. The annual operating budget for the department was \$133,723 in 2018. Less than one percent of the revenue came from sources outside of property taxes. About 75 percent of the value of the property served by the fire district is in Cazenovia. In 2018, the tax rate per \$1,000 was \$1.38.

New Woodstock Fire District Financial Overview			
	2016	2017	2018
Revenue			
Property Tax	\$130,975	\$131,816	\$132,723
Interest	\$464	\$500	\$500
Sales of Equipment or Property	\$62,604		
Refunds	\$51	\$500	\$500
Total Revenue	\$194,093	\$132,816	\$133,723
Expenses			
Equipment	\$19,676	\$19,803	\$18,398
Contractual	\$31,825	68050	72105
Workers Compensation	\$11,747	\$13,000	\$12,000
Debt Service	\$32,707	\$31,963	\$31,219
Transfer to Reserve	\$77,484		
Allocation for Expenses paid in future year	\$20,655		
Total Expenses	\$194,093	\$132,816	\$133,723
Change from Prior year		-32%	1%

2016 was an anomaly because the district sold a retired piece of equipment and transferred some proceeds to a reserve fund and set aside some one-time expenses for the next year.

The New Woodstock Fire Department, Inc., a legally distinct organization from the fire district, also conducts some fundraising on its own. The majority of fundraising occurs related to rental and setting up of tents.

Fire Calls for Service in Cazenovia

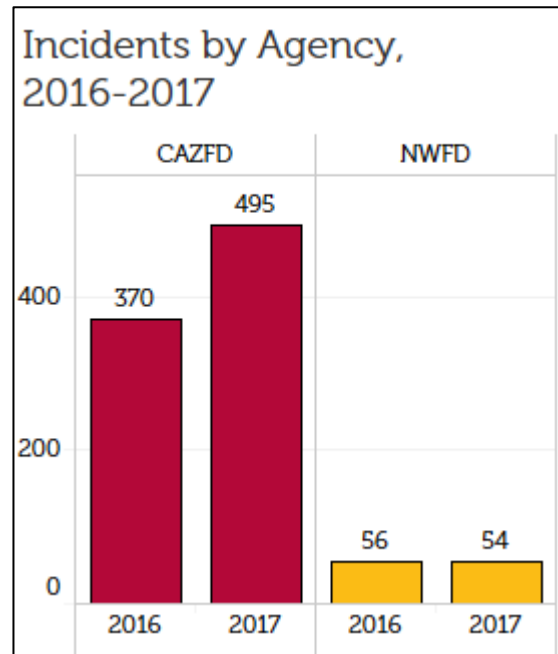
For this project, we analyzed the fire calls for service in 2016 and 2017 in the Town of Cazenovia. This analysis excludes the calls that occurred outside the town. CFD answered about a call a day in 2016 and 1.4 calls per day in 2017. In contrast, NWFD responded only about a call per week in the town. About 10% of the calls for each department occur outside the town.

Distribution of Incidents

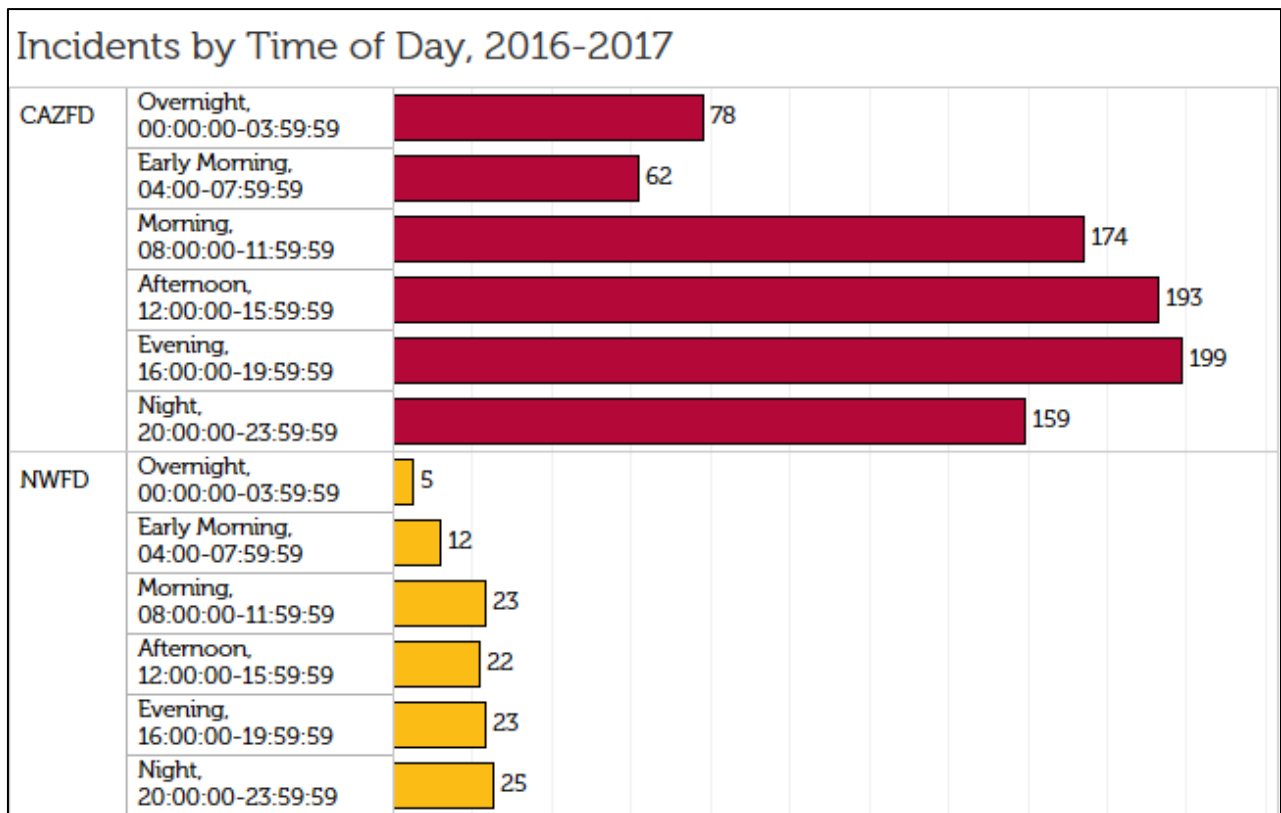
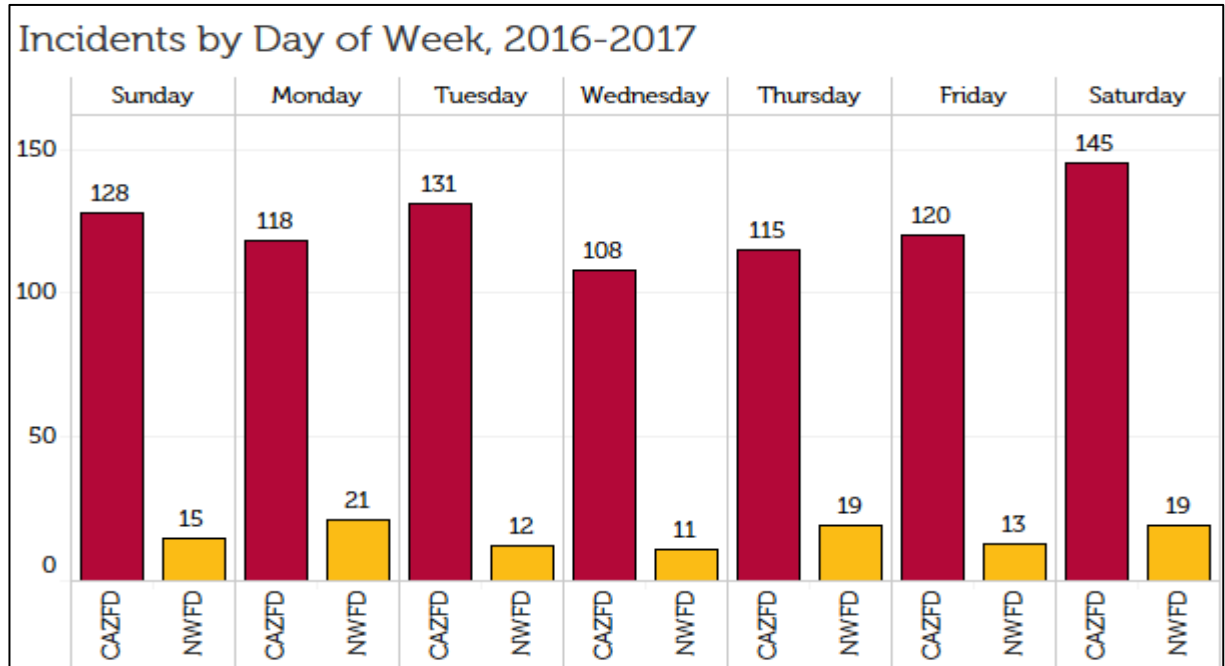
Charts on the following pages show that the volume of calls for the departments is roughly level from month to month. Although there is a slight jump for CFD in July and October.

For CFD, like the police department, Saturday and Sunday are both busier than the average weekday. Although NWFD's numbers are relatively low so it is hard to judge any variation.

Both departments see their call volume drop over on overnights. More than 40 percent of the calls for both departments occur during daytime working hours.



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
CAZFD	64	62	61	55	65	59	105	76	79	100	71	68
NWFD	7	10	12	10	9	12	10	4	5	10	7	14
Total	71	72	73	65	74	71	115	80	84	110	78	82



Types of Incidents

Like most fire departments, both CFD and NWFD respond primarily to calls other than fires. EMS calls¹² are 63% NWFD's calls and 54% for CFD. There were only 27 responses to Structure Fires over the two years.

The single largest generator of fire calls in the community is Cazenovia College, accounting for about 1 in 8 calls for CFD. 64% of CFD's calls in the town occurred in the village.

Locations of Calls

On the following pages, a map¹³ focused on the village and another on the whole town show the distribution of the calls for the fire departments.

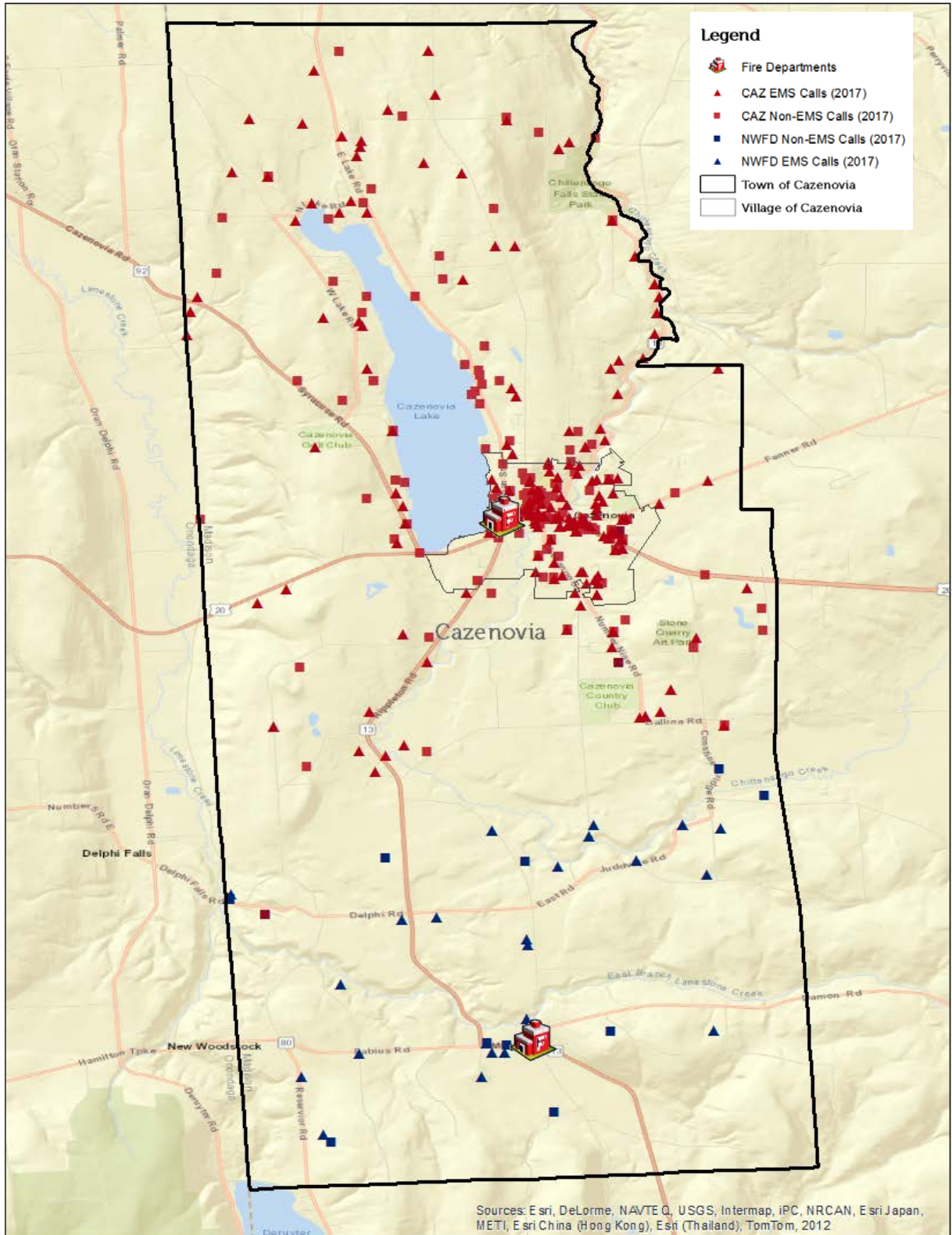
While CFD's calls are focused on the village and immediate surroundings, there are fire calls throughout the whole town. Also, both departments serve neighboring communities. The driving time between the two stations is about 10 minutes.

	CAZFD		NWFD		Total
	Village	ToV	Village	ToV	
EMS-ALS	210	120		36	366
EMS-BLS	73	62		31	166
Alarm - Fire - College	102				102
Alarm - Fire, Smoke	53	40		1	94
Alarm - Medical	43	6		6	55
MVA	11	19		10	40
Assist-Public/Public Safety	16	13		1	30
Fire-In Structure	9	9	3	6	27
Electrical problem	6	7		3	16
HazMat-Odor, Leak or Spill	12	2		2	16
Fire-Outdoor	2	9		4	15
Other	2	10		1	13
Alarm - CO Detector	5	5		2	12
Fire-Vehicle or Transport	3	4		1	8
Alarm - Other	2	1			3
Fire-Equipment or Appliance	1	2			3
Smoke		2		1	3
Fire-Electrical		1		1	2
Rescue-Water or Ice	2				2
Standby	1				1
Structural Issue				1	1
Total	553	312	3	107	975

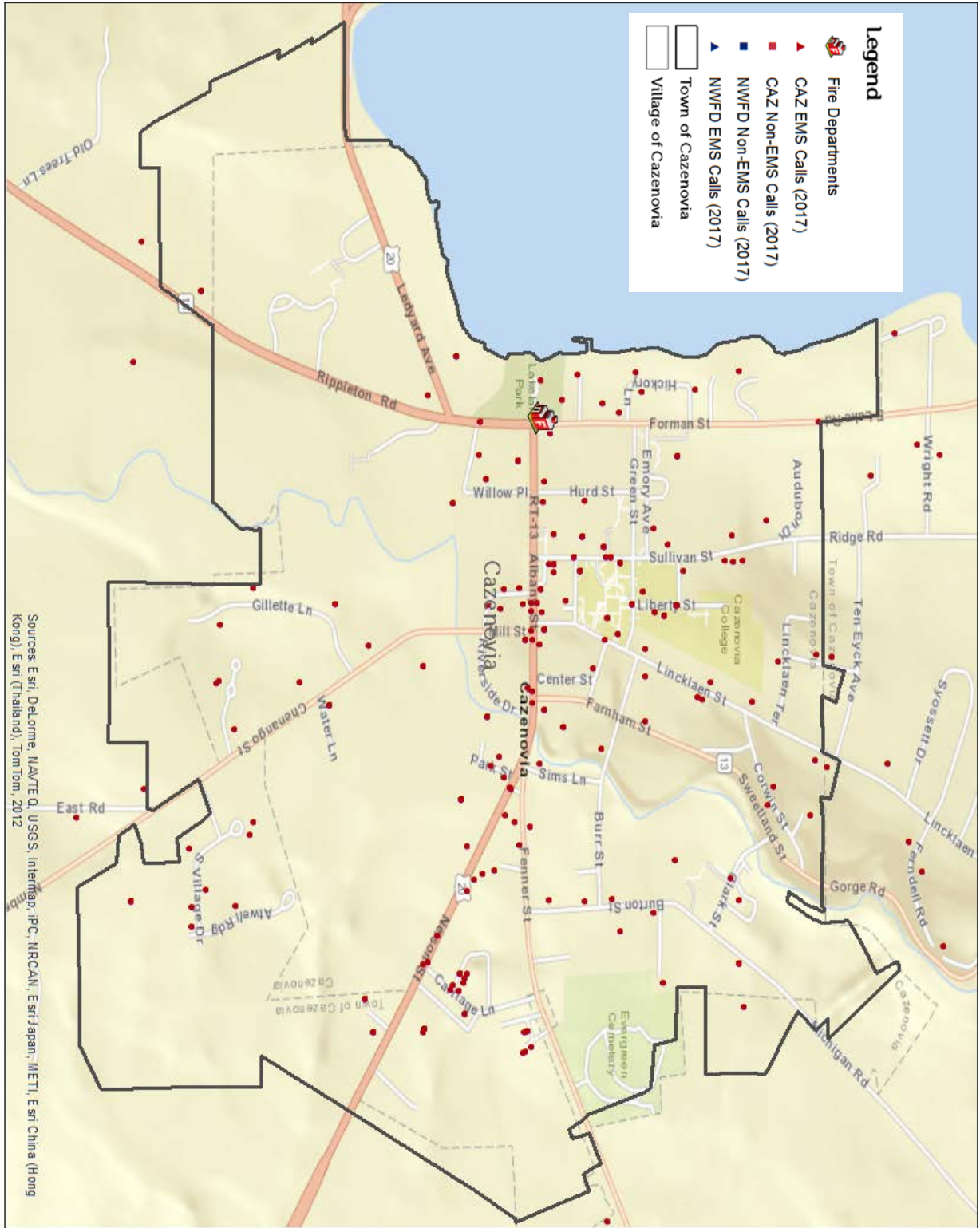
¹² EMS calls are divided by severity into more serious – known as Advanced Life Support or ALS and less serious or Basic Life Support (BLS)

¹³ Each dot represents a unique location for a call, but for addresses with multiple calls, only one dot appears.

2017 Calls in Whole Town of Cazenovia



2017 Calls near the Village



Potential Future Fire Service Operations

Based on the available information, several items are clear. First, the primary change that would be needed in a reorganization of the town and village would be regarding the governance structure for the fire service because towns in New York State are not allowed to operate a fire department. Second, regardless of governance changes, there needs to be at least two fire stations in the town to provide adequate coverage. Third, the current volunteers are an extremely valuable resource to the community and any governance changes need to strive to support their continued involvement. Finally, both departments demonstrate the ability to regularly meet the demands for fire protection in the community, although there is room for improvement in the availability of volunteers.

Option 1: Cazenovia FPD Expands to Cover Village, New Woodstock Remains Separate

The simplest option, under a merger of the town and village, would be for the town to expand the existing fire protection district to cover the area of the village as well as the existing border. Under this process, the Cazenovia Fire Department would become a separate entity that contracts with the town for service in the same area that it does today. CFD would also be able to contract directly for service with Fenner and Nelson to continue the service to those communities. The village could transfer the fire department assets for a de minimis cost. Alternatively, the village could transfer assets to town. The town could then retain ownership of the assets for CFD to operate.

Under this model, we assume that CFD will receive the same revenue from the towns of Cazenovia, Fenner and Nelson as they do today. We make this assumption as the village's revenue from fire protection contracts exceeded the operational costs of CFD by at least \$50,000 in three of the last four years. However, in 2018-19, the CFD expense will be about \$113,000 over the contract revenue as the Village addresses deferred capital needs.

Based on these changes, all residents of the current CFD and current village would pay the same property tax rate for fire protection which is estimated to be about \$0.60 per thousand of assessed value.

Option 1 – Tax Rate Impact	
	2018 Values
Village TAV	\$206,244,589
Current FPD TAV	\$437,449,558
New FPD TAV	\$643,694,147
Current FPD Tax Rate	\$0.5635

Current FPD Expenses	\$417,838
Projected Tax Rate	\$0.6491

Option 2: Creation of Cazenovia Fire District, New Woodstock Remains Separate

Under this option, a new, self-governing fire district with its own board of commissioners and taxing authority would be created to manage the fire service in the existing service area in the town, and perhaps portions of Fenner and Nelson. Unlike Option 1 where the town government has ability to negotiate on the price of the fire service, in this option the board of commissioners would set their own rate and the town(s) would be obligated to collect it. The town would need to conduct additional actions at the creation of the fire district including the appointment of initial commissioners. However, if this option is included in the reorganization plan, there would not be a need for a separate set of public hearings.

The fiscal impact is projected to be similar as that described under Option 1. Village assets can be readily transferred to a fire district.

Option 3: Creation of Unified Cazenovia Fire District

The creation of a single fire district for the whole town of Cazenovia, and perhaps the current areas covered in other towns by the two departments, is another option. Like Option 2, a new, self-governing fire district with its own board of commissioners and taxing authority would be created to manage the fire service in the existing service area in the town, and perhaps portions of Deruyter, Fenner and Nelson. This option would require the consent and active participation of the current commissioners of the New Woodstock Fire District and perhaps be a subject to a separate permissive referendum since the district borders extend into the town of Deruyter.

This option would move planning for the fire service to a town wide level. This would allow for better capital planning and consider resource deployment on a broader geographic area. This might become more important in the future if the current volunteer staff needs to be supplemented with career personnel.

A fiscal model was developed combining the costs for fire service in the village, the Cazenovia Fire Protection district and the Cazenovia portion of the NWFD. Two scenarios are shown below. First, with just the current town resident shares of the expenses of the two fire departments. The second is with the full fire department costs being shouldered solely by town residents. Under the first scenario, costs for the fire protection district residents would rise about 8 cents per thousand because of the

additional capital expenditures and drop for NWFD residents by about 63 cents per thousand. Under the second scenario, the rate would rise for fire protection district residents by about 8 cents per thousand and decrease by 47 cents for NWFD residents.

Option 3 – Unified Fire District	
Current Caz FPD Rate	\$0.5635
Forecast Caz FPD Rate	\$0.6491
Current NWFD Rate	\$1.3575
Scenario 1 – Existing Service Area	
Potential Fire District Expenses - Cazenovia Current Share	\$517,911
Full Town TAV	\$ 716,343,333
Potential Tax Rate- Partial Expense	\$ 0.7230
Scenario 2 Cazenovia Only	
Potential Fire District Expenses – Cazenovia Full Share	\$630,201
Full Town TAV	\$716,343,333
Potential Tax Rate - Full Expense	\$ 0.8797

Fiscal Impact of Consolidation Analysis

The consolidation of the town and village into a single government will not likely lead to substantial savings in property tax for town residents, but could result in substantial savings for residents of the Village.

In the current situation, school taxes followed by county taxes account for the largest shares for the annual tax bills. The share of property tax impacted by consolidation for a town resident is about 7% (town and fire tax) and 21% for village residents (town and village tax). The remaining portions of the property tax bill would not be directly impacted by consolidation.

Existing Tax Table (17-18)		
	Town	Village
School	\$ 17.5645	\$ 17.5645
Library	\$ 0.5518	\$ 0.5518
County Tax	\$ 8.0409	\$ 9.1596
Town -General	\$ 1.0886	\$ 0.9395
Town - Highway	\$ 0.3854	\$ 0.3555
Village		\$ 5.9083
Caz FDP	\$ 0.5589	
Total	\$ 28.1900	\$ 34.4792

Methodology

Projecting the fiscal impact of consolidation involves anticipating the budget of the new consolidated government compared to the combination of the existing two governments. For the analysis, CGR reviewed line by line, the existing budgets for the Town for 2017 and for the Village for 2017-18. CGR forecast anticipated changes that might occur with consolidation that would lead to substantial changes in the budget of a new government. Special districts such as water, sewer and lighting were excluded from the analysis because they will continue to be funded based on their user fees. There is year to year variation for municipal budgets and the actual amount spent can vary from the budget projections, but the forecasts can be used to

understand the expected range of change. The forecasted rates are rounded to the nearest dime rather than give an illusion of precision because there are a myriad of factors that will impact the final rate.

Forecast of Expenses

The following table is a summary of the existing expenses for the Village's General Fund and the town's General-Townwide (A), General -Town Outside Village (B), Highway – Townwide (DA) and Highway- Town Outside Village (DB). It also includes a forecast for a consolidated municipality budget that is only about \$160,000 less than the existing two budgets combined. Those reductions are based on the following basic assumptions:

- Existing employees retain their current positions unless noted
- Eliminate Village Board and Mayor Salaries
- Keep DPW supervisor, but move to highway budget
- Moved Highway expenses for village to highway budget
- Village Debt "District" created to retire existing debt at about \$130,000 per year until retired.

There would likely be additional savings in the long term for a consolidated municipality that might lead to cost reductions of 5 to 7 percent. These savings might be found because a combined municipality would only have one set of board meeting minutes, one set of taxes to collect, one planning board, etc. However, for this model, those potential savings were excluded.

	Current Town	Current Village	Current Combined	Forecast General	Forecast Highway
Boards Total	\$19,600	\$13,400	\$33,000	\$20,000	\$0
Courts Total	\$40,480	\$56,568	\$97,048	\$97,000	\$0
Executive Total	\$41,045	\$2,746	\$43,791	\$41,000	\$0
Admin and Law	\$182,909	\$208,694	\$391,603	\$326,000	\$65,000
Buildings and Gov't Support	\$140,565	\$118,918	\$259,483	\$259,000	\$0
Police	\$0	\$496,487	\$496,487	\$496,000	\$0

	Current Town	Current Village	Current Combined	Forecast General	Forecast Highway
Traffic	\$5,000	\$2,500	\$7,500	\$8,000	\$0
Fire Prevention		\$328,107	\$328,107	\$328,000	\$0
Animal Control	\$8,661	\$1,000	\$9,661	\$10,000	\$0
Carpenter Barn		\$3,000	\$3,000	\$3,000	\$0
Total Health	\$5,525		\$5,525	\$6,000	\$0
Highway Superintendent	\$71,510		\$71,510	\$0	\$72,000
Highway (General/Townwide)_	\$68,000	\$665,114	\$733,114	\$68,000	\$665,000
Home and Community Service	\$15,960	\$133,786	\$149,746	\$150,000	\$0
Zoning/Community/Cemetery	\$98,000	\$119,763	\$217,763	\$201,000	\$0
Employee Benefits (Gen.)	\$127,176	\$470,458	\$597,634	\$598,000	\$0
Debt Service		\$129,588	\$129,588	\$0	\$0
TW-General Funds Total Appropriations	\$824,431	\$2,750,128	\$3,574,559	\$2,610,000	\$802,000
B:TOTAL GENERAL GOV'T SUPPORT	\$120,955		\$120,955	\$121,000	\$0
B:Police: TOTAL	\$8,600		\$8,600	\$9,000	\$0
B: Safety Inspection TOTAL	\$9,456		\$9,456	\$9,000	\$0
B:TOTAL HEALTH	\$500		\$500	\$1,000	\$0
B: TOTAL CULTURE AND RECREATION	\$76,602		\$76,602	\$60,000	\$0

	Current Town	Current Village	Current Combined	Forecast General	Forecast Highway
B:TOTAL HOME & COMMUNITY SERVICES	\$156,345		\$156,345	\$156,000	\$0
B: Benefits TOTAL	\$24,915		\$24,915	\$25,000	\$0
B:Erronous Tax Assessment	\$1,496		\$1,496	\$1,000	\$0
TOV General B Fund Total	\$398,869		\$398,869	\$399,000	\$0
DA: Machine TOTAL	\$50,000		\$50,000	\$0	\$50,000
DA- Snow Removal TOTAL	\$213,280		\$213,280	\$0	\$213,000
DA Benefits: TOTAL	\$42,930		\$42,930	\$0	\$43,000
DA Debts:	\$104,104		\$104,104	\$0	\$104,000
TW - DA Fund Total	\$410,314	\$0	\$410,314	\$0	\$410,000
DB General Repairs TOTAL	\$511,030		\$511,030	\$0	\$511,000
DB Capital Outlay TOTAL	\$189,184		\$189,184	\$0	\$189,000
DB Highway Benefits TOTAL	\$187,545		\$187,545	\$0	\$188,000
TOV-DB TOTAL APPROPRIATIONS	\$887,759	\$0	\$887,759	\$0	\$888,000
Total Appropriations	\$2,521,373	\$2,750,128	\$5,271,501	\$3,009,000	\$2,100,000

Forecasted Revenues

When considering the future revenue, all current sources of revenue are anticipated to remain with the exception of the Utilities Gross Receipts Tax (\$29,000) which is levied by the Village on its residents and businesses. Additionally, the new municipality is forecast to receive the Citizen's Empowerment Tax Credit (CETC). The CETC is additional state aid that is received by the new consolidated municipality that will be equal to 15% of the combined property tax levy of the separate municipalities. For a consolidated Cazenovia, this is projected to be \$336,000.

	Town 17	Village 17-18	Current Combined	General Forecast	Highway Forecast
Property Tax	\$673,021	\$1,218,549	\$1,891,570	\$863,000	
Other Revenues	\$230,300	\$1,529,079	\$1,759,379	\$2,012,000	
CETC (40 % applied to General)				\$134,000	
General/ A Fund Total Revenues	\$903,321	\$2,747,628	\$3,650,949	\$3,009,000	\$ 0
Property Tax	\$76,019		\$76,019		
Other Revenues	\$322,849		\$322,849		
Town B Fund Total Revenues	\$398,868		\$398,868		\$ 0
Property Tax	\$254,644		\$254,644		\$855,000
Other Revenues	\$155,670		\$155,670		\$1,044,000
CETC (60% Applied to Highway)			\$		\$201,000
DA-Highway Revenues	\$410,314		\$410,314	\$ 0	\$2,100,000
Property Tax	\$15,254		\$15,254		
Other Revenues	\$872,505		\$872,505		
DB- Highway Revenues	\$887,759		\$887,759	\$ 0	
Total Revenues	\$2,600,262	\$2,747,628	\$5,347,890	\$3,0009,000	\$2,100,000

Forecast Tax Rate

Based on the forecast revenue, including the property tax levy amount, it is possible to project the property tax rates for a consolidated municipality. The projected rates are rounded to the nearest dime per thousand. For the current town outside village

residents (TOV), the rate forecast includes the General (A) Fund, the Highway Fund (DB) and the Cazenovia Fire Protection District. For current village residents, it includes all those same taxes, plus a fund to raise revenue to pay off the existing debts for the area of the village.

	Current Levy	Rate	New Levy	New Rate (Rounded to nearest dime)
General (A)Fund	\$673,021	\$ 0.9395	\$ 863,000	\$ 1.20
General TOV (B) Fund	\$76,019	\$ 0.1490		\$ -
Highway (DA) Fund	\$ 254,644	\$0.3555	\$ 855,003	\$ 1.20
Highway TOV (DB) Fund	\$ 15,254	\$ 0.02990		\$ -
Village	\$ 1,218,549	\$ 5.90827	\$ 129,588	\$ 0.60
Total	\$ 2,237,487			\$ -
CAZ FPD	\$ 247,838	\$ 0.5589	\$ 417,838 ¹⁴	\$ 0.60
TOV Rates Combined		\$ 1.4739		\$ 3.00
Village Rate Combined		\$ 7.20327		\$ 3.70

Under a consolidated municipal government, a town outside village taxpayer would have a rate for municipal and fire protection that is about **100% higher than it is today**. A village tax payer would have a rate that would be about **50% lower than it is today**. For a property of about \$250,000 in the town, this would be an **increase** of about \$380 per year. For a village resident, this would be a **decrease** of about \$880 per year.

¹⁴ This figure is drawn from the 2018-19 Village Budget information. It is the contract amount for the existing Cazenovia Fire Protection District plus the \$170,000 the Village is allocated to a capital fund.

Impact of Law Enforcement Changes

The steering committee suggested that Options 1 and 4 should be evaluated for their impact on the finances of consolidated municipality. In *Option 1 - CAZPD Level Staffing, Expanded Responsibility to Whole Town* the total police expenditures would grow about \$15,000 or 2.5% of the police budget to account for the additional operational expense related to covering the extra geography. In a consolidated municipality, it would be a 0.3% increase in total expenditures. The other expenses would remain the same. The increase in the municipal tax, if the added expenses went wholly to property tax, would not have an appreciable impact on the property tax rate.

In Option 4 - Disband CAZPD with No Contract for Services, this would result in an elimination of all expenditures related to the Cazenovia Police Department, an estimated \$640,000 per year. However, this option would have a substantial first year cost to buy out the vacation and other benefits of the existing workforce as well as a reduction in level of service. By disbanding the Cazenovia Police Department, the new municipality might save about 90 cents per thousand on the tax rate. The effective new municipal tax rate would drop from about \$3.00 per thousand to about \$2.10 per thousand. Village residents would still be a little higher due to debt considerations.

	Current Rates	Basic Consolidation	LE Option 1	LE Option 4
TOV Combined Rates	\$1.47	\$ 3.00	\$ 3.00	\$ 2.10
TOV Cost for \$250,000	\$ 368	\$ 750	\$ 750	\$ 525
Village Combined Rates	\$ 7.20	\$ 3.70	\$ 3.70	\$ 2.60
Former Village Cost for \$250,000	\$ 1,801	\$ 925	\$ 925	\$ 700

Appendix A- Correspondence with Department of State Staff

Email Received March 23, 2018 by Paul Bishop

Paul,

Regarding the Consolidation portion of 17-A, it has been most often used with the consolidation of special districts. The consolidation of the Fire Districts of Fair Harbor and Lonelyville on Fire Island was the first successful use of any part of 17-A. There has not been a successful consolidation of towns or villages using GML 17-A. They have either not gone to referendum or have failed during the referendum, if I remember correctly – the Towns of Homer and Scott have been the only two that have actually gone to referendum. Other towns have studied consolidation, but have not gone to referendum (Ridgeway & Shelby in Orleans County, and Clifton & Fine in St. Lawrence County). There is a proposal for four towns to consolidate in Otsego County, but they are just starting the process.

I had the same reading of the statute regarding the votes of a village town consolidation. However, our legal division has provided the following:

Whether discussing a town referendum under either GML §758 or under MHRL §33-a (despite language of GML §758(6) - referendums “shall be conducted in the same manner as other municipal elections or referendums for the local government entities to be dissolved”), I believe village electors are entitled to one vote on one referendum.

I believe village voters may vote on a town referendum, except when a village referendum must also be held on the same issue; when such a village referendum must be held, village voters should be permitted to vote only on the village referendum. In my opinion, allowing village electors to vote twice on the same issue would: be inconsistent with (at least the spirit of) the Constitution, violate the sanctity of the voting process, and violate principles of fundamental fairness...

Just as local governments are prohibited from passing local legislation that would “impair the powers of any other local government” (NYS Const., art. IX, § 2 (d)), village voters should not be empowered to effect the outcome of a (consolidation-related) town referendum when they are given the opportunity to vote on a separate village referendum on the same issue. When both a town and village referendum must be held, the outcome of the referendum in each municipality determines whether local legislative action (pertaining to powers of another local government) in each municipality moves forward. Village residents have the opportunity at the village referendum to determine whether village legislative action should proceed, but they should not also be given the opportunity to effect town legislative action on the same matter.

Village residents are typically entitled to vote in village elections and in town elections, but most “elections” are separate and apart from one another. While GML §758(6) directs consolidation-related referendum to generally be held in the same manner as other elections and referenda, I

believe the language in this section pertains to procedural matters and not substantive voting rights matters. If the state legislature intended to give village residents two opportunities to vote, I believe such point would be clearly indicated. In the absence of any such clear statement pertaining to substantive voting rights, village residents should not be allotted two votes in situations when there is a town referendum and a village referendum on the same issue.

Generally, for situations when there is a single town-wide referendum, all village and town electors may vote once. Likewise, in situations when the same issue is placed separately before both the village electors at a referendum in the village, and before the town electors at a referendum in the town, I believe: village electors may vote once, at the village referendum; and town electors may vote once, at the town referendum.

I have still brought up the point that based on this interpretation, the electorate of the town outside of village will be able to decide the referendum – even if the majority of the entire town’s electorate reside within the village. There are some instances where village electorate would receive a vote in a village and town referendum (*creation of an Alternative County Government*) but that is clearly written in the law. So short of a clarification in the legislation or a court decision, the above is the position of DOS. I would suggest that the town and village’s legal counsel, and the respective boards, agree on how the votes will be counted and proceed as they feel most appropriate. I know it throws it into their court, but they would have the final say until directed otherwise by a court.

Hope this helps
Rob

Robert Roeckle

Local Government Specialist, Division of Local Government Services

New York Department of State

One Commerce Plaza, 99 Washington Avenue, Albany, NY 12231-0001

O: 518-486-4669 | Robert.Roeckle@dos.ny.gov

www.dos.ny.gov

Appendix B– Benefit Comparison Tables

Chart of Benefits by Employer

	Town	Village	Village PD																																		
Pay Increases	Discretion of town board	Merit based, discretion of the board																																			
Longevity Incentives	Full-time: Completed, continuous years of service: <table border="1"> <thead> <tr> <th>Year</th> <th>Incentive Bonus</th> </tr> </thead> <tbody> <tr> <td>10</td> <td>\$400</td> </tr> <tr> <td>15</td> <td>\$400</td> </tr> <tr> <td>20</td> <td>\$500</td> </tr> <tr> <td>25</td> <td>\$500</td> </tr> </tbody> </table>	Year	Incentive Bonus	10	\$400	15	\$400	20	\$500	25	\$500	Full-time: Completed, continuous years of service: <table border="1"> <thead> <tr> <th>Year</th> <th>Incentive Bonus</th> </tr> </thead> <tbody> <tr> <td>5</td> <td>\$500</td> </tr> <tr> <td>10</td> <td>\$1,000</td> </tr> <tr> <td>15</td> <td>\$1,500</td> </tr> </tbody> </table>	Year	Incentive Bonus	5	\$500	10	\$1,000	15	\$1,500	Full-time: Completed, continuous years of service: <table border="1"> <thead> <tr> <th>Year</th> <th>Incentive Bonus</th> </tr> </thead> <tbody> <tr> <td>3-4</td> <td>\$300</td> </tr> <tr> <td>5-7</td> <td>\$500</td> </tr> <tr> <td>8- 9</td> <td>\$800</td> </tr> <tr> <td>10-14</td> <td>\$1,000</td> </tr> <tr> <td>15+</td> <td>\$1,500</td> </tr> </tbody> </table> Part time: <table border="1"> <thead> <tr> <th>Years of Service</th> <th>Additional Amount per year</th> </tr> </thead> <tbody> <tr> <td>5+</td> <td>1% of hourly rate (max 10%)</td> </tr> </tbody> </table>	Year	Incentive Bonus	3-4	\$300	5-7	\$500	8- 9	\$800	10-14	\$1,000	15+	\$1,500	Years of Service	Additional Amount per year	5+	1% of hourly rate (max 10%)
Year	Incentive Bonus																																				
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15	\$400																																				
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15+	\$1,500																																				
Years of Service	Additional Amount per year																																				
5+	1% of hourly rate (max 10%)																																				
Overtime (non-exempt only)	Can opt for "comp time" toward PTO in lieu of pay	Can opt for "comp time" toward PTO in lieu of pay	Can opt for "comp time" toward PTO in lieu of pay																																		

	Town	Village	Village PD
Holiday Pay	<p>Full-time: holiday pay at regular wage; 1.5 wage if assigned to work on holiday</p> <p>Holiday Pay Requirement: a non-exempt employee must work the employee's scheduled workdays before and after a designated holiday in order to receive holiday pay.</p> <p>Part-time exempt: paid salary for holidays which fall upon a normally scheduled work day.</p> <p>Part-time non-exempt: eligible for holiday pay for (6) of the referenced holidays that are non-working days as determined by the Town Board; regular wage if assigned to work on holiday</p>	<p>Full-time: holiday pay at regular wage; 1.5 wage if assigned to work on holiday</p> <p>Part-time: no holiday pay; regular wage if assigned to work on holiday</p>	<p>Full-time: overtime rate for up to 8 hours worked on a holiday, double rate after 8+ hours in addition to 8 hours pay at regular rate for the holiday. If the holiday worked was originally a scheduled day off, all pay will be double rate for hours worked.</p> <p>Part-time: no holiday pay; 1.5 regular wage if assigned to work on the following holidays only:</p> <ol style="list-style-type: none"> 1. New Year's Day 2. Memorial Day 3. Independence Day 4. Halloween 5. Thanksgiving Day 6. Christmas Day

	Town	Village	Village PD												
Observed Holidays	1. New Year's Day 2. Martin Luther King Day 3. Presidents' Day 4. Good Friday 5. Memorial Day 6. Independence Day 7. Labor Day 8. Columbus Day 9. Veterans' Day 10. Thanksgiving Day 11. Day after Thanksgiving 12. Christmas Eve Day or day after Christmas 13. Christmas Day	1. New Year's Day 2. Martin Luther King Day 3. Presidents' Day 4. Good Friday <i>Afternoon</i> 5. Memorial Day 6. Independence Day 7. Labor Day 8. Columbus Day 9. Veterans' Day 10. Thanksgiving Day 11. Day after Thanksgiving 12. Christmas Eve Day 13. Christmas Day	1. New Year's Day 2. Martin Luther King Day 3. Presidents' Day 4. Memorial Day 5. Independence Day 6. Labor Day 7. Columbus Day 8. Veterans' Day 9. Thanksgiving Day 10. Day after Thanksgiving 11. Christmas Eve Day 12. Christmas Day 13. Floating Holiday of Choice												
Paid Time Off (PTO)/Vacation Leave: Part Time EEs	<table border="1"> <thead> <tr> <th>Years</th> <th>PTO accrual</th> </tr> </thead> <tbody> <tr> <td>< 0.5</td> <td>none</td> </tr> <tr> <td>0.5-1</td> <td>0.5 days per month worked</td> </tr> <tr> <td>1-4</td> <td>5 days</td> </tr> <tr> <td>5-14</td> <td>7.5 days</td> </tr> <tr> <td>15+</td> <td>10 days</td> </tr> </tbody> </table>	Years	PTO accrual	< 0.5	none	0.5-1	0.5 days per month worked	1-4	5 days	5-14	7.5 days	15+	10 days	Not eligible, can take unpaid time off with manager approval	
Years	PTO accrual														
< 0.5	none														
0.5-1	0.5 days per month worked														
1-4	5 days														
5-14	7.5 days														
15+	10 days														

	Town		Village	Village PD																																																																											
Paid Time Off (PTO)/Vacation Leave: Full Time EEs	Years	PTO accrual	New hires: On June 1, credited 1 day of vacation time for each continuous month worked prior; max of 10 days Completed, Continuous years of service from June 1 onward: <i>Non-Exempt</i> <table border="1"> <thead> <tr> <th>Years</th> <th>Vacation accrual</th> </tr> </thead> <tbody> <tr><td>1-8</td><td>10 days</td></tr> <tr><td>9</td><td>11 days</td></tr> <tr><td>10</td><td>12 days</td></tr> <tr><td>11</td><td>13 days</td></tr> <tr><td>12</td><td>14 days</td></tr> <tr><td>13+</td><td>15 Days</td></tr> </tbody> </table> <i>Exempt</i> <table border="1"> <thead> <tr> <th>Years</th> <th>Vacation accrual</th> </tr> </thead> <tbody> <tr><td>1-4</td><td>10 days</td></tr> <tr><td>5-9</td><td>15 days</td></tr> <tr><td>10</td><td>20 days</td></tr> </tbody> </table>	Years	Vacation accrual	1-8	10 days	9	11 days	10	12 days	11	13 days	12	14 days	13+	15 Days	Years	Vacation accrual	1-4	10 days	5-9	15 days	10	20 days	Completed, Continuous years of service from June 1: <table border="1"> <thead> <tr> <th>Seniority in years</th> <th>Vacation Earned: 8 hr shift EE</th> <th>Vacation Earned: 10 hr shift EE</th> </tr> </thead> <tbody> <tr><td>6 mos</td><td>5</td><td>4</td></tr> <tr><td>1</td><td>10</td><td>8</td></tr> <tr><td>3</td><td>11</td><td>9</td></tr> <tr><td>5</td><td>12</td><td>10</td></tr> <tr><td>9</td><td>14</td><td>11</td></tr> <tr><td>10</td><td>15</td><td>12</td></tr> <tr><td>11</td><td>16</td><td>13</td></tr> <tr><td>12</td><td>17</td><td>14</td></tr> <tr><td>13</td><td>18</td><td>14</td></tr> <tr><td>14</td><td>19</td><td>15</td></tr> <tr><td>15</td><td>20</td><td>16</td></tr> <tr><td>16</td><td>21</td><td>17</td></tr> <tr><td>17</td><td>22</td><td>18</td></tr> <tr><td>18</td><td>23</td><td>18</td></tr> <tr><td>19</td><td>24</td><td>19</td></tr> <tr><td>20</td><td>25</td><td>20</td></tr> </tbody> </table>			Seniority in years	Vacation Earned: 8 hr shift EE	Vacation Earned: 10 hr shift EE	6 mos	5	4	1	10	8	3	11	9	5	12	10	9	14	11	10	15	12	11	16	13	12	17	14	13	18	14	14	19	15	15	20	16	16	21	17	17	22	18	18	23	18	19	24	19	20	25	20
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240 hours max accumulation, must be used by end of year		2 unused days can be rolled over, remaining days are paid in cash at EEs rate of pay																																																																													
Paid Sick Leave	None, PTO is to be used for vacations, illness, family illness, medical appointments, personal business or emergencies.		Part-time: not eligible Full-time New hires Upon hire, credited 1 day for each 2 months of expected work prior to June 1 <i>Thereafter</i> Credited 7 days June 1 of each year Can accumulate up to 165 days	Full-time Accrue 7 days per year, max accrual of 100 days Attendance Incentive: 3 days sick - \$100 2 days - \$175 1 day: \$250 0 days: \$325																																																																											

	Town	Village	Village PD
Paid Personal Leave	None, PTO is to be used for vacations, illness, family illness, medical appointments, personal business or emergencies.	<p>Part-time: not eligible</p> <p>Full-time <i>New hires</i> Credited 3 days after 6 months service <i>Thereafter</i> Credited 3 days June 1 of each year</p>	<p>Full-time <i>New hires</i> Credited 3 days after 6 months service <i>Thereafter</i> Credited 3 days June 1 of each year</p> <p>May roll over 8 hrs to next year</p>

<p>Medical Insurance</p>	<p>PT: none</p> <p>FT: portion paid by Town, available to begin on the employee's first day of employment</p> <p>Retirees: available, but at their own expense</p>	<p>PT: none</p> <p>FT: available to begin on the employee's first day of employment; Village pays 100% individual premium and 80% family premium. May opt-out for salary compensation determined by board at \$200/month in 2017.</p> <p>Retirees: Former Officers and family members (must have served 10 consecutive years and retired from the village prior to June 2003): Village pays 100% individual premium and 0% family premium</p> <p>EEs that retired prior to June 2007 and had 10+ years of employment: same level of coverage as FT EEs, at same premium contribution as at time of retirement</p> <p>EEs that retired after June 2007 and enter ESRP and had 10+ years of employment: same level of coverage as FT EEs, at premium contribution level</p>	<p>FT: Village pays amount equivalent to 100% individual premium for officers that choose the "Simply Blue Plus Platinum 2" plan. EE contribution is required for higher cost plans.</p> <p>If the Village Board feels EE contribution is necessary in the future, EE contribution amounts will not exceed 10% of the premium for individual coverage or 20% for family coverage, based on the "Simply Blue Plus Platinum 2" plan.</p> <p>Retirees: Continued insurance coverage as was in effect during employment, with full retirement benefits and min of 10 yrs service</p> <p>Cash out: \$200/month for officers not needing coverage</p>
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	Town	Village	Village PD
		decided by board of trustees.	
Miscellaneous		<p>Work Boots: pay for cost of boots for full-time PW employees not to exceed \$200/fiscal year</p> <p>Laundry: provide and maintain work clothing</p>	<p>Clothing Allowance: \$500/yr, \$200 max rollover</p> <p>If any benefits are improved for Village EEs, the PD will be granted same improvements</p> <p>Training reimbursement: if a police officer leaves the for another PD within two years of their officer training, EE will not be allowed to leave until they have reimbursed the village for training costs:</p> <p>0-6 mos - \$10,000 6-12 mos - \$7,500 12-18 mos - \$5,000 18-24 mos - \$2,500</p>

Appendix C- Insurance Cost Increases

Table of Increase Scenarios

Projected Increase	Year	Medicare	Police Retired	Total	% Increase from 2017
10%	2017 (Actual)	\$25,175	\$35,381	\$60,556	-
	2022	\$40,545	\$56,982	\$97,526	61%
	2027	\$65,298	\$91,769	\$157,067	159%
12%	2017 (Actual)	\$25,175	\$35,381	\$60,556	-
	2022	\$44,367	\$62,353	\$106,721	76%
	2027	\$78,190	\$109,888	\$188,078	211%
15%	2017 (Actual)	\$25,175	\$35,381	\$60,556	-
	2022	\$50,636	\$71,164	\$121,800	101%
	2027	\$101,847	\$143,136	\$244,983	305%