



VILLAGE NEWSLETTER

NEWSLETTER OF THE VILLAGE OF NEWARK VALLEY JANUARY 2017

MESSAGE FROM THE MAYOR:

Hello Everyone,

Holiday Magic is a wonderful way to honor this spiritual time of year. It may be secular in nature; however by looking at the young at heart eyes; tells us all the story and the meaning of giving and life. This is the rationale for all faiths and beliefs to join in harmony. In addition to those matters our Class "C" NYS Champion Cardinal Football Team, Coaches and Cheerleaders along with Santa were the hit of the Parade. Snow, Music, Gingerbread Houses, Depot Living Nativity, Food at the Depot and Noble Room, Santa and the Parade bring fun and some joy to the Valley. These events come at a dollar cost and many, many volunteer hours. The collective royal "we" require more volunteers to step up and continue these community events. We are not a populated area depending on part and full time paid staff. These events continue based on our Village and Town stipends and the hard work and efforts of many volunteers. Who do you contact to volunteer? The Newark Valley Historical Society at 642.9516 (or) info@nvhistory.org; the Newark Valley Village Office at 642.8686 (or) villageofnewarkvalley@stny.rr.com (or) Village of Newark Valley Facebook page.

Your Village Code Enforcement Officer, Scott Kasmarcik along with your Village Trustees and Attorney Frank Como are developing different legalities for property maintenance. Distressed properties not in foreclosure, unlicensed vehicles and other property maintenance issues are an important function for Municipalities. Your Village has been spending too much time enforcing codes in Local Court with residents out of compliance. The Village is not ignoring the properties many are complaining about; however, it does take time as some of the landowners choose to ignore the property maintenance standards we all hope for. Please tour your Village and tell us what you think about our call for enforcing "zombie properties", unlicensed and older/classic vehicles not covered or in garages, unofficial multiple cars for sale and any other methods of improving real value of property. Real value of property is being depressed by the community's varying levels of upkeep and a sense of Community Pride. We are aware of assistance programs for property maintenance, contact this office for information.

We have reported to you previously that I approached the Newark Valley Town Board in April 2016 concerning

salt/sand/plowing of Village streets. Our thought is: Village residents pay similar tax rate to the Town as Town landowners. Thusly, if the rate is similar then Village pays for town roads; so Town should plow Village Streets. The Towns of Barton, Candor, and Nichols do plow/sand/salt the Village streets due to this tax rate philosophy. Trustee Cliff Alexander and your Mayor met with Councilman Joe Tomazin and Supervisor Stu Yetter, concerning this opportunity for services as many other municipalities perform. Attached to this newsletter are the responses from Supervisor Yetter and Town DPW Charles Meade. (Attachment A) The bottom line is: Villagers pay the similar tax rate to Town Government yet we do not get the services. Our comments in many e-mails with the Town were two opportunities: significantly lower Town tax rate to Village landowners (or) plow/sand and salt Village roads. No other Town municipality in Tioga County taxes their Village landowners; with such onerous costs as Newark Valley. It is unfortunate that Town collects the tax and does not perform the service. We will continue to bring forward shared thinking to our Town Council in the future.

We believe updating real value to the assessment rolls is a fairness essential. Newark Valley Town has the lowest equalization rate in all of Tioga County and that is not a good thing. That means assessment values are outdated and largely incorrect. I believe the last valuation was 1989 when real estate values were much different. I will give you some examples. A house sold last year for a bit over forty thousand

dollars. After the sale the new assessment by the Town is fourteen thousand. You may wish to speak to your Town Council on these matters. Oh well, on to the next opportunity.

Your Village Office and Public Works are working toward March 2017 to February 2018 Budget preparation. Trustees and Mayor will review and possibly adjust and resolute in middle January. We do see minor increases within the tax cap necessary and we will report as time goes by. This coming spring and summer will see Whig Street west side sidewalk construction; a result of two grants received by this office. Our multiyear capital plan is being created and we will present to the Public this coming summer. It will include; but not limited to: Municipal Building window upgrade, LED streetlight installation, additional playground equipment at the Trout Ponds and other projects in the planning stages.

We are working with Smart Watt, along with the Village of Owego and Town of Owego to "own and lamp" the one hundred sixty-four (164) fixtures in the Village. This Capital Lease arrangement payback is not yet complete; however, it will be less than ten years. At the end of the payback due to this arrangement and to the ten year warranty on LED, wattage cost will significantly decrease to those of us in the Village. Trustees and Staff agree this is a method of lighting improvement and dollar cost reduction.

We mentioned in previous letters to your community that NYS Comptrollers were performing an audit for your

Village of Newark Valley. Their findings were helpful to your Mayor and Trustees in formalizing our Capital Project format. The audit result was complimentary to our Village operation, financial compliance and our forward thinking. They, in fact, pointed to our tax saving methods. Please see the Comptroller attachment which is also on our website. (Attachment B)

*Be safe,
Jim Tornatore
Mayor*

CLERK'S REPORT:

We held our Public Hearing for the 2017-18 budget on January 10th. Following the public hearing the budget was adopted. A copy is in the village office for review.

The end of our fiscal year 2016-17 is fast approaching; any unpaid water, solid waste, lawn mowing and snow plowing, and any others bills remaining unpaid after February 15th will be levied to your next tax bill. We must receive payment, in the village office, on or before February 13th to avoid placement on your next village tax bill. Taxes will go out on or before March 1st, 2017. We will collect taxes, and penalties, in this office until October 31st, 2017, at which time they will be turned over to the county and added to your next town tax bill.

We will begin collecting taxes March 1st, 2017 and will be collecting them until October 31st from this office. Please pay the exact amount due as we cannot accept anything in a different amount. Feel free to call the office to get the

correct amount. 642-8686. Keep in mind that you can choose to pay your water/solid waste bills by electronic debit directly from your bank account free of charge. Just fill out, sign, and return the form with a voided check attached. Form is on the website villageofnewarkvalley.com or stop by the village office.

In December our Solid Waste truck broke down and we could not pick garbage until Thursday. We received many calls at the office asking about the pickup. Remember, you can check the Village website or Facebook page as we post these kind of things on these two sites. Also, if you subscribe to our website you will receive emails regarding village activity.

The **Planning Board** has been diligently working on updating the Village of Newark Valley Master Plan. The last survey went out in 2004 and much has been accomplished, so please be a part of the communities future needs by completing the **attached survey** (Attachment C) and return it to the Village of Newark Valley by January 31st by mail, email, drop box, or just bring it by and we will see it gets to the Planning Board for further review. If you have any questions please contact Sandy Kasmarcik at 642-8618. Thanking you in advance.

Think Positive - Next newsletter will be in April and spring will be upon us!

Happy New Year!

Mertie Pozzi

PUBLIC WORKS REPORT:

Winter is here and looks a lot different than last year. Please remember to help clear snow from Fire hydrants and the DPW will help continue to remove snow from hydrants and corners and walks and roads.

§ 140-27_Responsibility of property owner; snow and ice removal. [1]

[Added 10-13-2015 by L.L. No. 3-2015]

Where sidewalks exist. All owners of Village real property which abuts upon or is contiguous to a public sidewalk shall be responsible for the maintenance of said sidewalk, and shall be required to keep such sidewalk reasonably clear of snow and ice, and shall not permit the same to accumulate.

At all times there must be a clear path of a minimum of three feet wide over the sidewalk.

§ 140-32_Time limit for removal of snow and ice.

[Amended 3-11-2014 by L.L. No. 1-2014; 10-13-2015 by L.L. No. 3-2015]

A.The Village Board deems it to be a matter of public safety and that from October 1 of each year until April 15 of the following year the following time limits for removal of snow and ice shall be in effect, and the property owner shall be responsible for the removal of ice and snow within the time limits prescribed below without any further notice by the Village:

(1) Snow and ice shall be removed within 24 hours after the end of a snowfall on noncommercial establishments.

(2) Sidewalks in front of commercial establishments and commercial parking lots shall be kept free of snow and ice at all times between the hours of 9:00 a.m. and 5:00 p.m.

B. The failure to remove ice and snow in the time period set forth above shall be deemed to be a public emergency, thus allowing the Village to have such ice and snow removed, pursuant to **§ 140-29I(3)(a)** above, without any further notice to the property owner.

As you know if the DPW has to remove snow from walks there is a charge for equipment and a minimum of 1 (one) hour labor to the property owner. Please take care of your walks so we (DPW) don't have to.

By now you know we had a mechanical issue with the sanitation truck, we have had it repaired and is now back in use, we did have to contract a truck the week the truck was down. I know this was an inconvenience to all residents and I apologize for that but thank you for your patience and we did pick up all extra garbage that Thursday and following Monday to help for the inconveniences.

*Thank You
Bill Foster
DPW Supervisor*

CODE ENFORCEMENT: GET YOUR MOTOR

RUNNING.....or if that unlicensed vehicle isn't going anywhere and you need to openly store it outside an enclosed structure, there's a permit for that! Check out CHAPTER 95 regarding those unregistered vehicles waiting for those missing parts, or a sale that will bring it to a good home. So backyard mechanics and parents fostering their child's vehicle until their return, fill out an easy peasy form! So don't let the simplicity of NOT getting the form bring

you to Town Court, as this is where violations get resolved (and here comes the Judge!) Vehicle codes are being updated and fee schedule is currently being revised.

IS IT HOT IN HERE?....if you have had a newly installed fire place, pellet, wood or coal stove, boiler or gas unit here's hoping it is providing you warmth and comfort. Anyone considering a change in heat source needs to obtain a permit before the work is started. Reputable vendors will provide an illustrated description of the unit and their insurance for this office, and after installment the vendor should test. This office will follow up with the vendor for confirmation of safety test, and/or do a brief inspection of the unit as well. Ring in the New Year with peace of mind while staying cozy & safe (and your dog doesn't have to warm your feet anymore!

'TIS THE SEASONIt is the season where visions of snow & ice covered sidewalks dance in our heads, with the weary thoughts of trying to undo Mother Nature's mischief and wrath. Per Village Code (see Village website villageofnewarkvalley.com) Chapter 140, ARTICLE V, Snow/Ice Removal, REMOVAL IS TO BE WITHIN 24 HOURS OF THE END OF A SNOWFALL. If the snow/ice is not cleared within 24 hours of snowfall's end, OR within 4 hours of notice from the Office of Code Enforcement, the sidewalk can be deemed to pose an immediate public threat, allowing the Village to have the snow/ice removed by the Department of Public Works. Expenses incurred for labor, equipment and materials will be billed to the owner....and that can be a

heapful of salt to the wound! Sidewalks are to be clear of snow and ice more than a shovel's width!! It only makes sense to keep your sidewalk safe.....if you can't walk on it safely neither can anyone else, and that includes family, friends, mail carriers and those community members who need to walk to school, work and the store.....not to mention those individuals who walk regularly as part of their healthy routine! (I applaud you from my couch!) Those community members who are physically unable to clear their sidewalks, reach out to a neighbor, church group, boy or girl scout troop for a helping hand; those of you who have 'adopted' a neighbor and are helping out every winter... you are a bright light in this season of giving.

Regarding codes or work projects, when in doubt, check it out. At www.villagenv.com website, click under "codes"; go to NYS, Village of Newark Valley Tioga County and all you need is there.

Scott Kasmarcik

**ARTISTIC EXPRESSIONS
AT THE TROUT PONDS:**

administered regionally by The ARTS
Council of the Southern Finger Lakes.

Great news! We have again been approved for a grant from The Arts Council of the Southern Finger Lakes for our summer concert series. We will have a variety of music genres by local artists.

Now we need to think spring!

We will be entertained by:

Watts on Tap	June 10 th
Next to Kin	July 22 nd
Terry Patrick and the Busy Birds	August 19 th

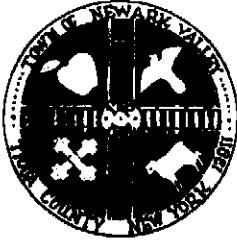
We are very grateful to The Arts Council for this opportunity. This project is made possible, in part, with public funds from NYSCA's Decentralization Program,

**FROM THE MAYOR, VILLAGE TRUSTEES, CLERK'S OFFICE AND
DEPARTMENT OF PUBLIC WORKS:** Have a safe and happy winter!

Village Holidays: New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Veterans Day, Thanksgiving Day (Thursday & Friday), Christmas Day.

Village Board Meetings: 2nd Tuesday of every month at 7 PM in the Noble Room, 9 Park Street.

Office hours: Monday – Thursday 9 AM – 5 PM. Friday 9 AM to 12 PM



TOWN OF NEWARK VALLEY

109 Whig Street
Newark Valley, New York 13811
Phone: (607) 642-8746
Fax: (607) 642-5060

Attachment "A"

December 7, 2016

Village of Newark Valley
James Tornatore - Mayor
and Village Trustees
PO Box 398
Newark Valley, NY 13811

DEC 6 0 34

Dear Mayor Tornatore and Village Trustees:

At the Board meeting held December 6th the Town board discussed the issue of the Town providing snow plowing services for the Village streets.

After discussion with the Highway Superintendent the Board collectively decided that the Town would not want to provide snow removal service to the Village. There were many considerations that led to this decision. Enclosed is a copy of a report provided by the Highway Superintendent with his concerns.

Please feel free to contact me or any Board member if you have any questions.

Sincerely,

Stuart L. Yetter, Jr., Supervisor
Town of Newark Valley

"A" Hamboldt

Hazards and costs on taking over the plowing and sanding of Village Streets.

1. Low shoulders and plow hazards where the new water lines were put in.
2. Water shut offs to high, it will be a plow hazard.
3. No turn arounds on: Lawrence Ave (mud) Elm Street (nothing there at all and can't back up safely) (OSHA)
4. Cook Street (again nothing there and can't back up safely) (OSHA)
5. Mill Street (private property took it away) (No turn around. Won't be able to use private property and won't be able to back up safely to route 38)
6. Silk Street (the turn around all mud no gravel, afraid to get stuck. Our trucks are much heavier than the Villages garbage truck.
7. Mail boxes: Village responsibility? They are not correct height 44" and some post are rotten, bad and weak.
8. Who will monitor the Village Streets when they need to be plowed or sanded? (Note: with the slower traffic it will be glazing over quicker with ice than the Town Roads.
9. Side Walks?
10. Cost – Material used, sand, salt mixture. 2 Ton loads @ \$80.00 per load. We will be using approximately 4 loads (2 Ton Truck Size) each storm. If ice we could be using 8 to 12 loads per storm. \$960.00
11. If in an event of an ice storm and their old trees fall, who cleans them up? Town roads are first!
12. If snow gets so high who cleans the snow around the fire hydrants and pre marks them?

To do all the above, the Town Hwy Department will need another plow/sander vehicle and another full time employee with the benefits. Medical, workers comp, uniforms and over time.

Plow Truck approximately: \$183.000

New Employee approximately: w/ot \$80.000

If we use what we have it's going to run us 4 to 5 hours more overtime. The Town Roads will be done first then the village streets last. That means hard packed snow and filled drive-ways after the drive-ways were already cleaned earlier before the street were not! Who gets the complaints? The Mayor? (Not me)

LET 6 9 2016

Attachment "B"

State of New York Office of the State Comptroller

Division of Local Government and School Accountability

November 2016

Dear Village Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and Village governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Village of Newark Valley, entitled Capital Planning. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results and recommendation are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*

Introduction

Background

The Village of Newark Valley (Village) is located in Tioga County and has a population of approximately 960. The Village provides various services to its residents, including street maintenance, snow removal, lighting, water, solid waste and general government administration. The Village's 2016-17 budgeted appropriations for the general, water and solid waste funds total \$838,000, funded primarily by real property taxes, user fees, sales tax and State aid.

The Village is governed by an elected Board of Trustees (Board), which is comprised of a Mayor and four Trustees. The Board is the legislative body responsible for providing general oversight of operations and planning for capital infrastructure improvements. The Mayor is the chief executive officer and is responsible for, among other duties, appointing the Clerk-Treasurer, subject to Board approval. The Clerk-Treasurer is the chief financial officer and is responsible for the custody of all Village funds, maintaining the accounting records and preparing reports and the annual operating budget for Board review and adoption.

Objective

The objective of our audit was to review the planning process for capital improvements. Our audit addressed the following related question:

- Did the Board develop a formal multiyear capital plan to address the Village's critical infrastructure needs?

Scope and Methodology

We examined the Board's planning of its capital improvements for the period March 1, 2015 through June 30, 2016. We extended our scope to March 1, 2012 to examine the specific capital improvements started or completed by the Village. We also extended our scope to January 1, 2009 for the purpose of comparing vendor invoices for electricity for each of the well pumps before and after the municipal water project was completed.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

Comments of Local Officials and Corrective Action

The results of our audit and recommendation have been discussed with Village officials, and their comments, which appear in Appendix A, have been considered in preparing this report. Village officials generally agreed with our recommendation and indicated they planned to take corrective action.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make this plan available for public review in the Clerk-Treasurer's office.

Capital Planning

A well-developed and maintained infrastructure, including water systems, is vital to the strength of local communities and their economies. Capital improvements to municipal buildings or parks can also improve residents' quality of life. One of the most basic responsibilities of local governments is to maintain, finance and plan improvements for this vital infrastructure using limited resources. With assistance from the federal and State governments, municipalities bear much of the responsibility for building and maintaining these important assets. Local governments must balance the need to invest in infrastructure with other spending priorities, while operating within the constraints on available resources that include generally low growth in local tax bases as well as the State-imposed property tax cap.

A multiyear capital plan can help a local government assess expenditure commitments, revenue trends, financial risks and the affordability of new services and capital improvements. It allows local government officials to assess the impact and merits of alternative approaches to address financial issues, such as the use of unrestricted fund balance to finance operations and the accumulation of funds in Board-authorized reserves. Establishing and funding reserves, in conjunction with capital planning, may help to avoid large increases in real property taxes resulting from capital improvements and also increases transparency related to the intended use of revenues collected.

While the Board has not formally adopted a multiyear capital plan, they have informally planned for and addressed some of the Village's critical infrastructure needs and updated or improved other Village structures. From 2012-13 through 2016-17, Village officials completed three projects to improve the Village's critical infrastructure and other assets. These projects, totaling approximately \$4.7 million, included significant upgrades and improvements to the municipal water system (\$4.23 million), rehabilitation of the municipal building (\$390,000) and equipment additions to a local park (\$39,850). The financing sources for these projects included grants, debt and the planned use of fund balance including established reserves.

Figure 1: Project Funding Sources

Project	Grants	Debt	Fund Balance	Total Cost
Municipal Water System	\$1,987,999	\$2,030,341	\$211,660	\$4,230,000
Municipal Building	\$195,000	\$0	\$195,000	\$390,000
Playground Equipment	\$39,850	\$0	\$0	\$39,850

Village officials were able to fund these projects because of continual discussions and informal planning efforts, which were shared with residents through quarterly newsletters and Board meetings. In addition, Village officials make it a priority to search and apply for grants and other funding opportunities. By establishing adequate reserves and securing nearly \$2.2 million in grant funding, we estimate that Village officials saved residents \$1 million in interest and related financing costs for the municipal water system and building projects.

Further, the completion of the municipal water project also significantly contributed to improving the system's efficiency. In 2009, the Village's unaccounted-for water system losses ranged from 47 percent to 54 percent and have since decreased to a range of 9 percent to 19 percent,¹ which is within or close to the 10 percent industry goal established by the Environmental Protection Agency.²

This reduction in unaccounted-for water system loss also resulted in energy cost savings of approximately \$4,300 in 2015 as compared to 2009 due to less electricity being consumed by the well pumps to distribute water through the system. In addition, prior to the start of the municipal water project, 69 of the Village's 76 fire hydrants were either not working or were in need of repairs. The hydrants were fixed or replaced as part of the project. These fire hydrant replacements and repairs were a contributing factor in the improvement of the Public Protection Classification (PPC) rating assigned to at least the Village portion of the Newark Valley Joint Fire District as determined by the Insurance Services Office (ISO) in May 2016.³ This improvement in the PPC rating may result in the reduced cost of insurance premiums for homeowners and business owners within the Village.

While Village officials made a conscientious effort to fund the costs associated with these capital improvements through the use of fund balance and other funding resources, the Board increased the 2016-17 real property tax levy by 9 percent, or about \$20,000, to reduce its continued reliance on fund balance. Through a formally documented multiyear plan, Village officials may have been able to mitigate the need for a significant one-time increase to the tax levy.

¹ Village officials calculate unaccounted-for water system loss on a quarterly and annual basis. In addition to the gallons produced and billed, Village officials include the unmetered use of water from fire hydrants by both the Village and third-party governments (including the Newark Valley Joint Fire District, Town of Newark Valley and New York State) for repairs, maintenance, street cleaning and fire suppression. These estimates are derived from records and reports that are provided to the Village on a monthly basis. However, we were unable to verify the reliability of these estimates.

² For more details, see <http://www.osc.state.ny.us/localgov/costsavings/water.htm>.

³ The ISO is an organization that rates the municipal fire protection efforts in communities on a scale of one to 10 (one being the best) using a variety of data that includes, among other things, the adequacy of water supply within the community. The rating information is then used by certain insurance vendors to determine appropriate homeowners' insurance premiums within that community.

Recommendation

1. The Board should develop and adopt a formal, comprehensive multiyear capital plan to establish the goals and objectives for funding long-term operating and capital needs.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

The local officials' response to this audit can be found on the following pages.

VILLAGE OF NEWARK VALLEY

villageofnewarkvalley.com

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James Tornatore **Mayor**
Michael Reynolds **Deputy Mayor**
Mertie Pozzi, CMC, RMC **Clerk-Treasurer**

TRUSTEES

Douglas Card
Patricia Flint-Beck
Clifford Alexander

November 14, 2016

Office of the State Comptroller
Division of Local Government & School Accountability
PSU-CAP Submission
110 State Street, 12th Floor
Albany, NY 12236

RE: Village of Newark Valley
Capital Planning Report of Examination
2016M-289

Audit Response:

The Village of Newark Valley agrees with the NYS Comptroller Audit Findings 2016M-289 for the period covering March 1st, 2015 through June 30th, 2016

Audit Recommendation:

The Village Board should develop and adopt a formal, comprehensive multiyear capital long-term operating plan to establish the goals and objectives for funding long term operating and capital needs.

Implementation Plan of Action(s):

The Village Trustees and Mayor will create a five member sub-committee comprised of one Trustee, two staff, one resident not a Trustee and the Mayor to create long term capital infrastructure and multiyear operating proposals for budget planning and eventual Board consideration and adoption. Our existing asset lists of buildings, water system, electronic media, intellectual property, solid waste and equipment is basis for replacement and improvement. We find certain OSC appendices a guide to create these spreadsheets to create replacement

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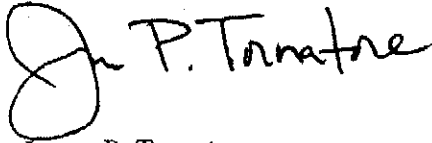
solutions. These excel documents will extend beyond the terms of existing Trustees and Mayors; yet, assist future elected officials toward goals. The Village currently utilizes an informal approach.

Our timetable: create subcommittee, set agenda and standards February 2017, create electronic operating and capital documents May 2017, Trustee and Mayor consideration and adoption: July 2017.

The Mayor and Trustees are responsible for action and implementation.

Please respond to us with any further questions or thoughts.

Best Regards,



James P. Tornatore
Newark Valley Village
1.607.642.8686 Office
1.607.642.3543 Home
1.607.205.2616

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APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

To achieve our audit objective and obtain valid evidence, we performed the following procedures:

- We interviewed Village officials and reviewed both the Board-approved minutes and Village newsletters to gain an understanding of Village officials' policies and procedures for planning infrastructure improvements.
- We reviewed the Village's accounting records and other applicable documentation to determine the scope, cost and source of funding for infrastructure improvements started or completed in the Village since March 1, 2012.
- We calculated the amount of unaccounted-for water system loss from January 1, 2015 through December 31, 2015 by comparing the amount of water produced to the amount of water billed. Additionally, although we were unable to determine the reliability of unmetered water use estimates provided by the Village, we did document these estimates and factored them into a separate calculation of unaccounted-for water.
- We reviewed electric bills for the municipal well pumps before and after the municipal water project was started in 2009 and completed in 2015. We compared the total number of units and the total cost of the electricity consumed by the well pumps to determine if any cost savings were achieved as a result of the project.
- We reviewed documentation from the ISO to gain an understanding of the results of its review, which was completed in May 2016, of the fire protection services provided to the Village.
- We reviewed the Village's real property tax levies for 2012-13 through 2016-17 to determine if the tax levies had been increasing.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX C

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APPENDIX D
OFFICE OF THE STATE COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY

Andrew A. SanFilippo, Executive Deputy Comptroller
Gabriel F. Deyo, Deputy Comptroller
Tracey Hitchen Boyd, Assistant Comptroller

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Attachment "C"

Introduction:

- 2004 was our last Community survey. Since then much has been accomplished in the Village to address the responses from that survey. For a small Village, we have accomplished a lot on limited funding, grants, volunteerism, etc.
- The survey is short and the ratings are based on a 1-5 scale of importance to the responder (1 being the least important).
- This survey and the subsequent results will allow the Village a Master Plan to address the Community's future needs.
- The Planning Board, as an advisory board to the Village Board, will present the findings of the survey as a means to priorities within the limits of funding and legal constraints.
- The following areas were considered in the presentation of the survey. Accomplishments in these areas are listed as a baseline for moving forward.
 - **Infrastructure achievements:**
 - Energy Conservation
 - Solar Panel
 - Sidewalks
 - Water project
 - Public Seating on the Village Green
 - Plantings along the Trout Pond creek
 - Added Village parking
 - Brush and electronics/appliances tagging
 - **Recreation/Culture areas:**
 - Skate center
 - Sports Teams/Playgrounds
 - Art Classes
 - Depot
 - Library
 - **Health/Safety services:**
 - Reestablishment of an Ambulance Service
 - Additional police presence
 - Medical Facility (bordering the Village line)
 - Updated fire hydrants
 - Signal light at the intersection of Main/Whig/Rock Streets
 - Sidewalks with handicapped access (curbs)
 - Emergency Disaster Plan completed
 - **Beautification/Property Maintenance:** Beautification/Property Maintenance is maintained by codes that covers property maintenance, signage, and unlicensed vehicles. It is the policy of the Village to consider property maintenance to provide orderly, efficiently and economic development. To this end, the Village codes cover: Accumulation of refuse, landscaping of yards, lots and open areas and building/structures.
 - Gateway signs
 - Exterior renovations of historical buildings (Grants)
 - Village Green Vintage Clock (gift)
 - Village Green plantings and landscaping (volunteers – Tiller and Toilers)
 - Corner garden (Main and Whig Streets (volunteers – Tiller and Toilers)

- New York State Codes (pending) for “Zombie Properties”. Seek funding to teardown distressed properties.
- **New Businesses/Services/Housing** added in the past 12 years included:
 - 1 – New Banking establishment (just outside the Village line)
 - 2 – New Restaurants (one just outside the Village line)
 - Family Dollar Store
 - Liquor Store
 - Fabrication Service
 - Gym
 - Recycle Center
 - 1 – New Beauty Shop
 - Bait Shop
 - Audio Shop
 - Engineering Firm
 - Ice Cream Store
 - Health Food Shop
 - Artist/Gift Shop
 - Farm House Brewery (production)

2016 Newark Valley Master Plan Community Survey

Based on the current conditions, how do you rate the importance for improvements in the following area?

Area			Scale of Important (1 is the least important)				
			1	2	3	4	5
Safety							
	1	Additional Police Presence					
	2	Additional Medical Services					
	3	Elimination of Abandoned Buildings					
	4	Additional Fire Protection Services					
	5	Stricter signage codes or enforcement					
Beautification/Property Maintenance							
	1	The Village needs to enforce property maintenance					
	2	The Village should preserve and protect historic structures					
	3	Do you support zoning to protect property values					

Additional Comments/Concerns:

Please return to the Village of Newark Valley office before **January 31st**. Dropbox may be used for this purpose, as well as e-mail (vofnv@stny.rr.com), personal delivery, or mail.
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VILLAGE OF NEWARK VALLEY

