

# Alternatives Report Towns of Clifton and Fine

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Prepared for:

Town of Clifton and Town of Fine Efficiency/Consolidation Study Committee

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## 1.0 EXECUTIVE SUMMARY

This purpose of this **ALTERNATIVES REPORT** is to identify and evaluate viable alternatives for delivering municipal services through both potential shared service opportunities and in the event the Towns consolidate. This report is the second step in the process being undertaken by the Towns' Efficiency/Consolidation Study Committee. The first step in the process involved documenting the Towns' current assets, services, finances and personnel. The results of the initial phase of the project are summarized in the **EXISTING CONDITIONS REPORT**. The findings from this phase of the study are summarized below.

Taxpayers in the Town of Clifton would see a 15% reduction and Town of Fine taxpayers would see a 31% reduction in their town taxes as a result of consolidation. The savings would be achieved from consolidation of general services and the Citizens' Reorganization Empowerment Tax Credit. *See Section 5.4.2 for details.*

Delivery of highway services would remain unchanged.  
*See Section 3.3 for details.*

Taxpayers in the Town of Clifton would see a 3% decrease in their county taxes and Town of Fine taxpayers would see a 5% increase in their county taxes. School taxes will not change in either town as a result of consolidation. *See Section 5.4.1 for details.*

If the Towns don't consolidate, there are limited opportunities for additional savings; \$18,883 (i.e., 0.8% of the combined tax levy) and one-time savings of between \$9,057 to \$21,113. *See Section 6.0 for details.*

## **2.0 INTRODUCTION**

The Town Boards of Clifton and Fine hired the Development Authority of the North Country to oversee the efficiency/consolidation study process. The Town Boards also appointed an Efficiency/Consolidation Study Committee (Committee) which has been charged with developing a study to evaluate opportunities for improved efficiencies up to and including Town consolidation, including fiscal impacts, provision of service and other matters as identified. The Committee is comprised of members of the community, appointed to the Committee by each Town board. The Committee began this initiative with a kick-off meeting on January 28, 2015. Since that time the Committee has been working to develop a basis of understanding of the services provided by the Towns, the way in which these services are provided, the cost to taxpayers to provide these services, and alternative ways to deliver these services that could improve efficiencies and reduce taxes.

To calculate projected cost savings from a new consolidated town, the Committee was required to make assumptions about future budgets and contractual costs. The Committee has not taken this task lightly and has spent countless hours discussing and analyzing financial statements from each town, talking with town employees, and comparing Clifton and Fine financial information to other comparable towns in St. Lawrence County. The information presented in this report is the Committee's best estimation of the projected cost savings. The Committee acknowledges, and the public should be aware, that this process requires assumptions about future conditions be made; some savings may be more and some savings may be less. However, the Committee tried to establish conservative projections while providing a realistic proposed plan of staffing that counts for the likely reductions in many general government functions as a result of consolidation.

This report is being funded by and prepared in accordance with the New York State Department of State Work Plan requirements, as outlined in Contract No. T00001GG with the Town of Clifton.

## **3.0 HOW WOULD CONSOLIDATION AFFECT DELIVERY OF SERVICES**

The Efficiency/Consolidation Study Committee, with assistance from the Development Authority of the North Country, has evaluated each government function to explore alternative ways that these services could be delivered in the event the Towns consolidate. The Committee also explored other ways for the Towns to share services, in the event the Towns elect not to proceed with consolidation. To complete this assessment the Committee reviewed comparable costs in other St. Lawrence County towns, considered the changes that would result from eliminating certain duties/functions as a result of consolidation, and in some

instances, increases in responsibilities/duties of certain positions. In the sections below, the proposed changes for each service function is explained with the intent of providing a conservative projection of the cost savings that could be achieved through municipal consolidation. Tables summarizing the details of the wage and contractual savings are provided in Appendices A and B, respectively.

### **3.1 TOWN SERVICES – GENERAL FUND**

#### **3.1.1 Town Board & Supervisor**

Each town board is comprised of four town council members and a supervisor. The Town Board members in the Towns of Clifton and Fine were paid a total amount \$10,415 and \$8,880 in 2014, or approximately \$2,603 and \$2,220 per board member per year. The town supervisors in the Towns of Clifton and Fine were paid \$9,740 and \$10,218, respectively. If the two towns consolidated, one town board and supervisor position would be eliminated. To estimate the savings from consolidation, the Committee assumed that the lower town council wages (\$8,880) plus benefits would be saved. The projected new salary for the combined town supervisor position would not result in any savings, since the Committee conservatively assumed that the responsibilities of this position would include a larger service area and more employees and therefore warrant a higher salary.

Contractual expenses related to the legislative boards in the Towns of Clifton and Fine were \$604 and \$559 in 2014, respectively. With the elimination of one town board it is estimated that annual savings of \$559 would be achieved. These savings are anticipated from mileage, training events, etc. Supervisor contractual expenses were \$1,508 and \$8,239 in the Towns of Clifton and Fine, respectively. With the reduction of one supervisor, the Committee projected that the new combined Town expenses would be the average of the two towns, or \$4,874, resulting in an annual savings of \$4,874.

If the two towns are not consolidated none of these elected positions would be eliminated and there is no opportunity for savings in this area.

#### **3.1.2 Town Clerk/Tax Collection/Registrar & Records Management**

The Town clerks complete many tasks including preparing materials for Town board meetings, taking meeting minutes, records management, issuing legal notices, processing mail, answering customer questions, issuing licenses, collecting real property taxes, and billing and payment collection for water and sewer customers. If there is only one town instead of two, then half of the Clerk's time associated with assisting board members and preparing for Town board meetings would be eliminated. For example, the Clerks in each town prepare board packets for two separate sets of board meetings, prepare meeting notices for each set of board meetings,

take minutes for each board meeting, file resolutions after each board meeting, post minutes online after board meetings and provide assistance to board members. Other clerk functions related to tax collection, billing for water and sewer customers, and license issuance would remain essentially the same.

If consolidation proceeds, one town clerk position would be eliminated and the two part-time Clerk positions could be reduced to one part-time Clerk position. To be conservative in assessing the savings from the reduction in the Clerk positions, the Committee assumed a new consolidated Clerk wage pool of 1.25 times the higher of the two Towns 2014 wages, or \$34,134. The resulting wage savings projected is therefore estimated to be \$16,124 per year plus benefits.

Tax Collection services are reported separately, although they are performed by the Clerks in both Town. The wage costs associated with tax collection in the Towns of Clifton and Fine in 2014 were \$3,314 and \$7,030. The Town of Fine wages are higher because they include revenue of \$4,100 paid by the Clifton-Fine Central School to the Town of Fine for collection of school taxes. This revenue is used to pay the Clerk for these services. If this offsetting revenue is subtracted, then the cost of town tax collection in the Town of Fine is \$2,930. To be conservative the Committee assumed that the savings achieved through consolidation would equal the lower of the two towns cost of tax collection, or \$2,930 per year plus benefits.

Records management is also tracked separately from Clerk Services in the Town of Fine, although performed by the Clerks in both towns. The cost of records management wages was \$1,280 in the Town of Fine in 2014. Registrar services (i.e., issuing marriage/dog licenses, birth certificates, etc.) are also performed by the Clerks in each Town. In Clifton, the Clerk receives a contractual payment of \$400 a year to perform this function and in the Town of Fine the Clerk receives \$1,070 in wages plus benefits. The Committee does not recommend projecting any savings in wages through consolidation of records management or registrar functions but rather to include these amounts in the wage pool for Clerk services in a new consolidated Town budget.

Contractual expenses related to Clerk functions include expenses such as software, mileage, training, travel, etc. In 2014 the Clerk contractual expenses were \$2,226 in the Town of Clifton and \$2,209 in the Town of Fine in 2014. If the Towns consolidate the Committee estimated that savings could be achieved through contractual expenses primarily related to training and travel for conferences and association dues. The estimated annual savings, if the Towns consolidate, are projected to be \$1,848.

If the two towns are not consolidated each Town will continue to have an elected Clerk position, and they will each require a part-time Clerk to provide back-up when they are on

vacation or unavailable. As such, without consolidation there is no opportunity for savings in this area.

### **3.1.3 Real Property Assessment & Board of Assessment Review**

Each town presently has their own part-time assessor. In the past, the towns have utilized the same assessor. The Town of Clifton paid \$9,140 and the Town of Fine paid \$20,506 for assessor wages plus benefits in 2014. Additionally, the Town of Clifton paid \$750 and the Town of Fine paid \$975 for board of assessment review, a committee of three people in each town. The town of Clifton has 1,089 tax parcels and the town of Fine has 1,930 parcels. If the towns consolidate, the number of parcels in the combined town would be 3,019. To estimate the projected new consolidated town assessor wages, the Committee reviewed assessor wages for all other Towns in St. Lawrence County, and in particular towns with a comparable number of tax parcels. On average, Town assessors in St. Lawrence County were paid \$20,220 per year. The Committee reviewed Towns with a comparable number of tax parcels as the new combined town (i.e., 3,019) and compared the assessor's wages in these towns to that of Clifton and Fine. Based on this review, the Committee estimates that the higher cost of assessor services between Clifton and Fine (\$20,506) will be sufficient to hire an assessor that can provide services for the new consolidated town. This would result in annual wage cost savings of \$9,140 plus benefits. One board of assessment review would also be eliminated with an estimated savings of \$750 per year.

Contractual cost savings would also be achieved if the towns consolidated. The Towns of Clifton and Fine utilize a software program for assessor services that has annual licensing fees. In 2014 the Town of Clifton paid \$858 and the Town of Fine paid \$1,492 for assessor software. If assessor functions were consolidated only one software program would be required. The Committee estimated that the annual savings would be the lesser of the two town license fees or \$858 per year.

If the two towns are not consolidated, the Towns could still proceed with consolidation of assessor functions and this could be provided as a service by one town to the other through an Intermunicipal Agreement or the same employee could be hired by each town to complete assessing functions. If assessor services were shared, the towns could achieve the wage savings by combining the assessor functions. If one town provided this service for the other town, then the cost of one of the software license fees may be eliminated also. Each town would still need a board of assessment review. Additionally, there is a tax credit program offered by New York State that provides a one-time payment to towns that consolidate their assessing units of up to

\$7 per parcel<sup>1</sup>. In the past six years, the State reported that this aid has varied from \$3.00 to \$7.00 per parcel. For the Towns of Clifton and Fine this aid can be estimated as follows:

One Time Aid for Consolidating Assessing

= (1,089 + 1,930 parcels) x \$3 to \$7/parcel

**= \$9,057 to \$21,113**

### 3.1.4 Bookkeeping

Each Town employs one full-time and one part-time bookkeeper. These positions are responsible for working with the Supervisor and board to prepare annual town budgets, manage accounts payable (for general fund, highway fund and special districts), produce periodic financial reports including the annual update documents, perform payroll functions, assist in audits, etc. If the Towns are consolidated the time required to perform these functions will be reduced since the bookkeeper tasks will only have to be performed for one town instead of two. For example, two town budgets will be reduced to one; two annual update documents will be reduced to one; several functions that are presently managed through intermunicipal agreements (Arena, Golf Course, Community Center, Youth Commission) will be simplified; and some payroll functions will be eliminated. Payrolls are run in each town on differing frequency and each employee, including all part-time employees that work any hours, must be included in the payroll. Additionally, end of year tax statements are required to be prepared for all employees. As a result, the Committee estimates that the staff required to perform these tasks could be reduced to one full-time and one half-time bookkeeper with projected wage savings of \$18,495 plus benefits.

Contractual expenses related to accounting primarily include the financial software that is used by each town for bookkeeping. The Town of Clifton uses KVS software and the Town of Fine uses Enhanced Business Systems. Each town pays an annual licensing fee. In 2014 the annual fee was \$2,144 for the Town of Clifton and it was \$900 for the Town of Fine. If the towns consolidated, then one of the software programs could be eliminated. To be conservative, the Committee assumed that the lower cost software would be eliminated, so the annual savings would be \$900.

If the two towns are not consolidated each Town will not be able to reduce staff to perform the required bookkeeping functions. As such, without consolidation there is no opportunity for savings in this area.

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<sup>1</sup> The Towns will need to be at the same equalization rate to qualify for this Consolidated Assessing State Aid program. Section 4.1 of the Existing Conditions Report details the differences in the equalization rates.

### 3.1.5 Code Enforcement

In 2014 each town had their own part-time code enforcement officer and this service was provided by a different employee in each town.<sup>2</sup> In 2014 the code enforcement wages were \$7,225 in the Town of Clifton and \$7,415 in the Town of Fine. The code enforcement officer's responsibilities primarily deal with issuing new building permits, of which there were 17 in the Town of Clifton and 24 in the Town of Fine in 2014. The number of permits in the Town of Fine has been declining over the last 20 years and has remained relatively constant in the Town of Clifton.<sup>3</sup> The combined number of permits in both towns is not sufficient to warrant full-time code enforcement. To estimate the projected new consolidated town code enforcement wages, the Committee reviewed code enforcement wages for all other Towns in St. Lawrence County, and in particular towns of comparable size and building development. On average, part-time code enforcement officers in St. Lawrence County were paid \$8,365 in 2014. Based on this review, the Committee estimates that a budget of \$10,000 for code enforcement services will be sufficient to provide code enforcement services for the new consolidated town. This would result in annual wage cost savings of \$4,640 plus benefits.

Contractual cost savings would also be achieved if the towns consolidated. Code enforcement officers attend required training and the towns pay annual software licensing fees associated with code enforcement activities. In 2014 the Town of Clifton paid \$996 and the Town of Fine paid \$613 for contractual code enforcement expenses. If code enforcement functions were consolidated, one software program would be eliminated and training for one code enforcement officer instead of two would be required. As a conservative estimate, the Committee projected that the new consolidated town contractual cost savings would be \$613, the lesser of the two towns' expenses.

If the two towns are not consolidated, the Towns could still proceed with consolidation of code enforcement functions and this could be provided as a service by one town to the other through an Intermunicipal Agreement. In 2016 the towns elected to hire the same person to provide code enforcement services and as long as this continues there could be some savings associated with the reduction of training related expenses. However, both towns have separate software programs, different local laws, disparate processes, and are delivering this service through an employee versus a contractual arrangement. This requires that each town manage payroll, employee benefits, etc. If consolidation does not proceed, the Committee recommends that the towns consider standardizing the code enforcement process between the two towns,

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<sup>2</sup> In 2016 each town has hired the same person to provide code enforcement services. Each town manages code enforcement processes independent of each other and the code enforcement officer is a part-time employee on each town's payroll so there are no shared services aspects of this function.

<sup>3</sup> Appendix A of the Existing Conditions Report includes a copy of the General Town Services presentation, which shows the 20 year trend of the number of building permits in the two towns.

eliminating one software program and developing an intermunicipal agreement to have one town provide code enforcement services to the other town for a fee.

### **3.1.6 Town Justice**

Each town has their own elected, part-time, town justice. The Fine Town justice also has a part-time clerk. In 2014 the Town of Clifton paid \$8,400 in wages and the Town of Fine paid \$10,754 in wages for town justice services plus employee benefits. If the towns consolidated, the combined number of court cases would not be sufficient to warrant a full-time town justice. The Committee recommends the new town have one part-time justice and one-part-time court clerk. To estimate the projected new consolidated town justice wages, the Committee reviewed town justice wages for other Towns in St. Lawrence County, and in particular towns of comparable size. Based on this review, the Committee estimates that a budget of \$15,000 for town justice services will be sufficient for the new consolidated town. This would result in annual wage cost savings of \$4,154 plus benefits.

Contractual cost savings would also be achieved if the towns consolidated. Each town is required to maintain a software license for the program used by the justices. This program cost each town \$1,087 in 2014. If the towns are consolidated one of these software licenses and computers would be eliminated. As a conservative estimate, the Committee projected that the new consolidated town contractual cost savings would be \$1,087, the cost of the annual software license.

If the two towns are not consolidated each Town will have to maintain their elected town justice, or explore other alternatives which could include legislative approval to create a two-town court, delivery of the services by St. Lawrence county, etc. New York State allows two or more Towns with contiguous boundaries to establish a single Town court and reduce the number of Justices. This may require special legislation to be drafted regarding residency of the Justice and the Towns they will serve. Given the limited potential for savings and the level of complexity that would be involved in establishing an alternative shared court service, the Committee does not recommend pursuing court consolidation.

### **3.1.7 Legal Services**

In 2014, the Town of Clifton contracted for some legal services and hired an attorney to provide services as a town employee. The Town of Fine employed a local attorney on a part-time basis. In 2014, Clifton paid \$5,860 for legal services and Fine paid \$6,424 plus employee benefits<sup>4</sup>. If the towns consolidated, then there would be a single attorney providing services to a new consolidated town. Efficiency gains could be achieved through the consolidation of local laws,

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<sup>4</sup> Legal expenses include personal services and contractual expenses.

elimination of intermunicipal agreements for shared services between the two towns (i.e., Arena, Golf Course, Youth/Recreation Program), and reduction of monthly town board meetings from 24 per year to 12 per year. The Committee projects that the total legal budget needed for a new consolidated town is \$10,000, resulting in projected savings of \$2,042 per year.

If the two towns are not consolidated each Town will have to maintain their own attorney and the Committee was unable to identify any efficiency gains in the way legal services are presently managed. Due to the multitude of intermunicipal agreements the towns require separate attorneys to avoid professional conflicts of interest which could occur if there are disputes.

### **3.1.8 Historian**

The Town of Clifton paid \$400 and the Town of Fine paid \$500 in 2014 for historian services. If the towns consolidated, the number of part-time historians would be reduced from two to one employee. To Committee projects that a historian services budget for a new consolidate town is \$500, resulting in projected savings of \$400 per year.

If the two towns are not consolidated each Town will likely continue with their own historian and there would be no cost savings projected.

### **3.1.9 Buildings**

Each town has part-time employees that clean town-owned buildings. The Town of Clifton has one part-time cleaner and the Town of Fine has two part-time cleaners. In 2014 the Town of Clifton and Fine paid \$4,800 and \$1,903 in wages plus benefits, respectively. If the towns consolidated, the Committee recommends that the three part-time positions be consolidated into one part-time position and the wages from each of these positions be combined.

The Committee completed an assessment of the town owned buildings to evaluate potential changes in the event consolidation proceeds. The Committee is not recommending that buildings be eliminated to facilitate consolidation. The Committee does recommend that some buildings be repurposed if consolidation proceeds. Several benefits could be achieved by utilizing the existing Town of Fine municipal offices for new consolidated town offices. This would allow government functions to be centralized and would free up space in the Clifton Community Center and Newton Falls Highway Garage where existing Town of Clifton staff have offices. The space vacated by the Clifton Community Center could be utilized by the Library, Historian and for community events. Both the Library and Historian have very limited space in the existing building. The Clifton bookkeeper office in the Newton Falls Highway garage could also be eliminated. These changes would result in the elimination of two phone lines, two fax

lines, and one internet service which is estimated to result in savings of \$3,009 per year. Minutes from the Committee Meeting at which buildings were evaluated are contained in Appendix B.

If the Towns elect not to consolidate, the Committee did not identify any additional opportunities related to Town Buildings for further efficiency gains.

### **3.1.10 Community Action**

In 2014, the Community Action Coordinator was employed by the Town of Fine at a cost of \$18,593 plus benefits. This position provides services related to economic development and grant administration and the costs were split by both Towns as described in the Towns intermunicipal agreement. Since 2014, the Towns have elected to contract for this service. If the Towns consolidated, the cost of Community Action services would not change. There would be some gain in efficiency by the elimination of administrative functions required as a result of the intermunicipal agreement.

If the Towns elect not to consolidate, the Committee did not identify any additional opportunities related to the delivery of Community Action services for further efficiency gains.

### **3.1.11 Dog Control**

Dog Control services in the Towns of Clifton and Fine include the cost of a dog control officer and the cost of a contract with a local animal shelter that has facilities available to retain stray animals that are picked up by the Dog Control Officer. The animal shelter contract includes advertising of stray animals to find the owner, and also allows town residents to bring unwanted animals to the shelter for re-homing. The shelter staff will evaluate the animal's health and temperament, provide medical care, spay/neuter services, and then offer the animals for adoption. Each Town employs its own dog control officer and has a separate contract with two different animal shelters. The annual cost of wages for these services in 2014 was \$3,179 and \$3,153 in the Towns of Clifton and Fine, respectively. In 2015, the towns elected to hire the same dog control officer and contract with the same animal shelter. This has greatly improved the efficiencies of service delivery for both towns. However, there are opportunities for further efficiency gains and cost savings.

If the Towns consolidate, then there would be one animal shelter contract and one part-time dog control officer. Since the combined total number of animals is below the animal shelter's minimum number, the consolidate town would pay half as much as they currently pay, a savings of \$1,800 per year based on 2015 contract pricing. Additional savings could be achieved by eliminating some of the administrative paper work that is required by the dog control officer

as a result of having to maintain separate records and reports for each town. The Committee estimated that a fair wage for the new combined town dog control officer would be \$4,500 per year. This would result in wage and benefit savings of \$1,832 per year. Administrative functions such as payroll, employee benefits management, etc. would also be cut in half if the towns consolidated.

If the Towns elect not to proceed with consolidation, these cost savings and efficiency gains may still be recognized. The Committee recommends that the towns consider establishing an intermunicipal agreement and having a single dog control officer that works for one of the towns. Under this scenario, the town acting as the lead would employ the dog control officer and enter into the contract with the animal shelter and would provide dog control services to the other town through an intermunicipal agreement. In this way, the towns may be able to negotiate reduced pricing for their animal shelter contract and achieve similar cost savings in wages and elimination of duplicate payroll functions.

### **3.1.12 Insect Control**

Insect Control is provided by the same part-time employees that work for each town. If the towns elect to consolidate, there would be minimal opportunity for additional wage savings. Contractual savings of \$100 per year would be realized due to the elimination of one permit fee with the New York State Department of Environmental Conservation. Some efficiency would be gained since only one town permit application would have to be filed and tracked, although this task requires minimal effort from staff to complete. If the towns don't consolidate, the Committee does not recommend that the towns make any changes in the way this service is delivered.

### **3.1.13 Highway Superintendent & Safety Officer**

Each Town has a full-time highway superintendent that oversees the highway staff and also serves as the appointed safety officer for the town. The highway superintendents are elected positions so if the towns are consolidated one of these positions would be eliminated. In 2014, the Town of Clifton paid \$50,550 plus benefits for this service and the Town of Fine had an unusual situation whereby their highway superintendent was a New York State retiree so that individual had a salary cap of \$30,000 and did not receive benefits. Effective with the 2016 fiscal year, the Town of Fine elected a non-retiree to fill this position. To accurately project the estimated cost savings associated with consolidation, the Committee utilized a wage budget of \$51,717 plus benefits for the Town of Fine Highway Superintendent instead of \$30,000 without benefits.

If the Towns consolidated, the highway superintendent would assume the responsibilities of overseeing a larger highway department. The Committee recommends that the Highway Superintendent utilize an appointed deputy to assist in overseeing the larger town area and recommends a salary of \$62,000 for the Highway Superintendent and Safety Officer. To establish this salary the Committee reviewed the salaries for each St. Lawrence County Town Highway Superintendent and determined that the average salary was \$44,134 and the maximum salary was \$64,178. Establishing a higher salary would be commensurate with the additional responsibility of this position and allow some of those wages to be allocated to one of the current staff to serve as a deputy superintendent. The Committee felt based on other data in St. Lawrence County that this was a reasonable estimation of the new Town costs. Under this scenario, the estimated cost savings achieved from consolidating the Town Highway Superintendent and Safety Officer positions would be \$40,267 in wages plus benefits.

Contractual cost savings could also be achieved through the consolidation of these services. In 2014 the Town of Clifton spent \$607 and the Town of Fine spent \$1,130 on training and travel. To be conservative, the Committee estimated the annual savings of the lesser of the two towns' expenses, or \$607 per year.

If the Towns elect not to consolidate, the Committee did not identify any additional opportunities related to the delivery of Highway Superintendent services for further efficiency gains.

### **3.2 Recreation Services & Library**

The costs of the Golf Course, Arena, Community Center and Youth Commission are shared equally by each Town. The Committee did not identify any additional opportunities related to the delivery of recreational services to achieve further efficiency gains and believes that the current manner in which these services are delivered (i.e., shared services provided by one town to the other as described in an intermunicipal agreement) is the most efficient. If the Towns consolidate there would be efficiencies gains achieved by eliminating the complexity of administering services by two towns through intermunicipal agreements. If the Towns consolidated, there would be no change in the delivery of these services. The total cost of these services in 2014 was \$122,995.

The Town of Clifton beach and library in Cranberry Lake are recreational costs that are supported solely by Town of Clifton real property taxpayers. If the Towns consolidated, the library and beach would become an expense shared by the new combined town. The tax impact of consolidating these services is quantified in Section 4.4.

If the Towns don't consolidate, the Committee recommends that the Towns consider establishing the library and beach as shared Town of Clifton and Fine services, as the facilities serve both towns.

### 3.3 Highway Services

The Committee reviewed the present manner of delivery of highway services to taxpayers. Highway personnel are primarily responsible for maintaining the towns' roads and equipment. If the towns consolidate, there would be no change in the requirements of the highway personnel to maintain roads as the number of roads requiring maintenance would be equal to the current number of road miles.

The Committee also evaluated the potential to consolidate town highway garages and plow routes. The town of Clifton's highway garage and sand storage is located in Newton Falls and the Town of Fine's highway garage and sand storage facilities are located in Oswegatchie. See Figure 1.

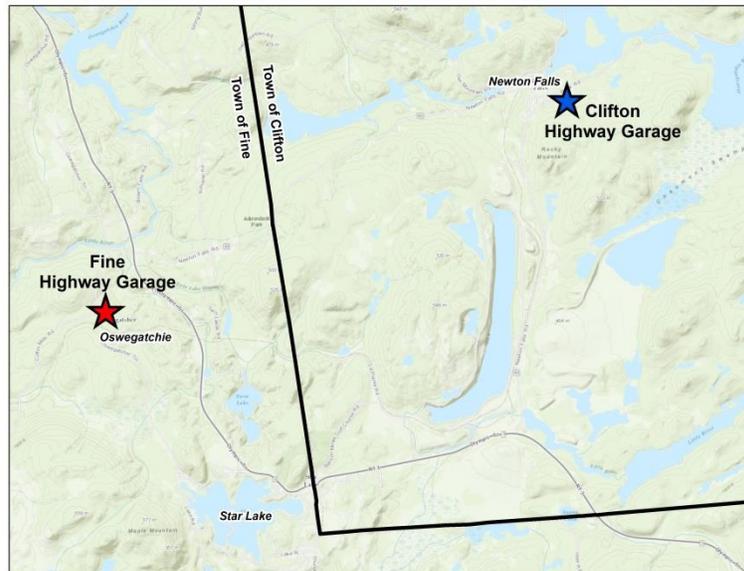


Figure 1 Fine and Clifton Highway Garages

The Town of Clifton has three large and one small plow truck and the Town of Fine has four large and one small plow truck. Plow routes have been planned so that drivers can accommodate school schedules as well as take required breaks for highway personnel. Given the distance that plow trucks must travel before refilling with sand, plow routes must also consider the route lengths. To evaluate potential changes in plow route efficiencies, the Committee mapped out each plow route to determine if there are current areas that could be more efficiently performed by a different truck. See Figure 2.

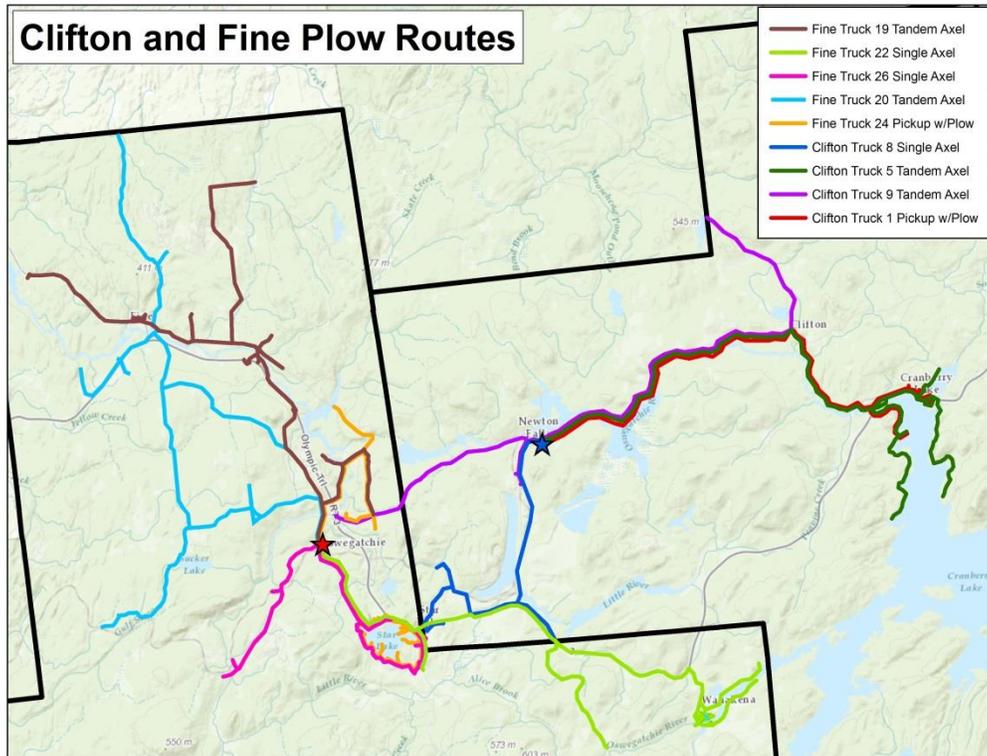


Figure 2 Clifton and Fine Plow Routes

Three opportunities for efficiency gains were identified: 1) Transition plowing of the Town Road that leads to the Vader property from the Town of Clifton to the Town of Fine. This was identified as an opportunity since the Town of Fine drives by this Clifton Road to plow existing Town roads and the Clifton plow has to travel out of the way to access this road. Making this change would thereby improve efficiencies due to fuel and time; 2) Wanakena Plow route could originate out of Newton Falls instead of the Fine Highway garage, thereby improving efficiencies due to fuel and time and; 3) the Clifton Star Lake route could originate out of Town of Fine Highway garage, thereby improving efficiencies due to fuel and time.

In summary, the Committee found that while there may be some potential efficiency gains in plow routes (noted above), given limitations on the lengths of routes and sand carrying capacity of trucks it's not anticipated that the efficiency gains will be significant enough to reduce the plow fleet by 1 truck or driver. Equipment standardization and utilization of technology to aid drivers may have payback worth investment which could result in additional efficiency improvements over the long-term. Examples of technology that may have paybacks include trucks with larger sand carrying capacity, cameras to improve safety and view of driver, etc.

In the scenario being recommended for consolidation, there would be no change in the delivery of highway services; roads would still be plowed at the same time, etc. Over the long-term

routes and staffing could continue to be assessed and may be able to be adjusted to gain additional efficiencies.

## **4 EFFECT OF CONSOLIDATION ON SPECIAL DISTRICTS**

### **4.1 Water/Sewer**

As discussed in the Existing Conditions Report, water and sewer are services delivered to their respective districts and therefore are not impacted by municipal consolidation. The Town of Clifton contracts for licensed water and sewer operator services and the Town of Fine utilizes its own employees to deliver these services. If the Towns consolidate, the Committee recommends that the new town board evaluate the delivery of these services to determine the most efficient manner in which these services should be delivered. The alternatives to consider are: 1) contracting for operator services; or 2) hiring town employees to provide water and sewer operator services.

The Towns of Clifton and Fine have a capital improvement project underway to consolidate the Star Lake Water districts. This project is scheduled to be completed in 2017 and will result in changes in the way the Woodhaven (i.e., Clifton Star Lake Water District) and the Fine Star Lake Water Districts are operated. Additionally, a future phase project is pending funding that would eliminate the Newton Falls Water Treatment Plant and connect the Star Lake water systems to Newton Falls. These projects will have impacts on the way services are delivered and the cost of these services; however, these impacts are independent of municipal consolidation.

### **4.2 Fire Districts**

Town Fire Districts are established as special districts and will not be impacted by municipal consolidation.

### **4.3 Lighting**

Both towns have several areas with street lighting as described in the Existing Conditions Report. Lighting is an expense in the general town tax budget and neither town has established lighting districts. The Committee does not recommend that lighting districts be established as lighting benefits all town residents and visitors that travel to the lighted areas within the towns. Municipal consolidation will not impact the cost of these services.

## **5 EFFECT OF CONSOLIDATION ON TAXES**

If the towns consolidate annual savings will be achieved. These savings can be can be grouped into the following categories: 1) Wages & Benefits; 2) Contractual Expenses; and 3) Annual State Aid. The savings that would be achieved as a result of consolidation would be applied to reduce the new town's tax levy. By projecting these savings, the impact on each town taxpayer can be computed. The sections that follow summarize the savings that are projected for each category and the impacts that a taxpayer in each town is likely to see as a result of consolidation.

### **5.1 Wages & Benefits**

The total annual wages and benefit savings resulting from consolidation are estimated to be \$161,086. These savings would occur as a result of implementing the recommendations described in Section 3.0. Appendix A contains the worksheet utilized to compute the wages and benefit cost savings.

### **5.2 Contractual**

The total annual contractual savings resulting from consolidation are estimated to be \$21,997. These savings are primarily associated with the consolidation of software systems, expenses related to staff travel and training, and municipal association dues and fees. Appendix B contains the worksheet utilized to compute contractual cost savings.

### **5.3 Annual State Aid for Dissolution**

Annual savings from New York State aid, awarded if the towns proceed with consolidation, is projected to be \$353,298 based on the combined 2014 town tax levy<sup>5</sup>. The Citizens Empowerment Tax Credit (CETC) is computed by multiplying the combined tax levy of the two towns (minus any special district taxes) by 15% in the year before consolidation occurs. In accordance with New York State requirements, 70% of the Annual Citizens Empowerment Tax Credit (CETC) must be utilized to reduce property taxes and this must be reported annually on the new consolidated towns' financial statements. The Committee is recommending that 100% of these savings be applied to the reduction of property taxes and has not identified any on-going additional expenses as a result of consolidation that would require appropriation of any portion of the CETC.

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<sup>5</sup> Actual CETC will be based on the combined towns' general and highway tax levy for the year prior to consolidation.

	Clifton	Fine	Total
Actual Tax Levy (2014)	\$1,220,423	\$1,134,397	<b>\$2,355,318</b>
Annual Citizens Empowerment Tax Credit <sup>6</sup>			(\$353,298)
Estimated Annual Savings (non-CETC)			(\$183,083)
Total Annual Savings			<b>\$536,381</b>
Tax Levy if Towns Consolidate			<b>\$1,818,937</b>

*Table 1 – Post Consolidation Tax Levy*

## 5.4 Impact on Tax Rates

Taxes in the Town include county, town, fire protection and school. Water and sewer fees are also assessed to taxpayers that receive those services. Three taxes that will be impacted by consolidation: town general taxes, town highway taxes, and county taxes. These impacts are described below.

### 5.4.1 County Tax Impacts

In 2015 the Towns had a total taxable assessed value of real of property of \$314 million at an equalization rate of 92% in the Town of Clifton and 81% in the Town of Fine. The equalization rate is New York State’s measure of the total assessed value divided by the total market value of the municipality. If the equalization rate is less than 100%, then that means the town is assessing property at less than the market value and it’s likely been some time since a reassessment was completed. Of the thirty-three municipalities in St. Lawrence County, 45% have an equalization rate of 100%. If a municipality doesn’t have an equalization rate of 100%,

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<sup>6</sup> Assumes 100% of tax credit is applied to reduction of property taxes.

then the County adjusts the taxable value of the municipality to full market value before determining the tax rate for school and county taxes. This ensures that tax levies are fairly allocated to each municipality.

If the Towns consolidate, then they are required to have the same equalization rate throughout the Town. This would require a reassessment of all properties in both towns. The New York State Department of Taxation and Finance offers an incentive of up to \$5 per parcel in the year of a full reappraisal for municipalities that commit to conducting reappraisals of all property at least once every four years<sup>7</sup>. After several years without a reassessment, some properties will be over-assessed and some will be under-assessed. This is because some properties will have increased in value, while others may have decreased or stayed the same. Reassessments don't increase taxes collected by local governments. An analogy to explain this is presented by the NYS Department of Taxation. "If the total amount of taxes collected is a pie, the size of the pie is determined by town boards, school boards and county legislatures. The assessor doesn't impact the size of the pie; he or she just ensures the pie is cut up fairly – that taxes are fairly distributed based on current market values."<sup>8</sup>

The County's current process is to bring the Towns to 100% or full value before determining the County and School tax rates. This process means that county and school taxes are not impacted by the differences between the two towns' equalization rates. The table below illustrates the comparison of the taxable assessed values versus full market values.

		<b>Taxable Assessed Values FY2015</b>				
	Taxable Assessed Value	E.R.	% of Total Levy	Full Value	E.R.	% of Total Levy
Town of Clifton	\$188,177,623	92%	60%	\$204,540,895	100%	57%
Town of Fine	\$126,000,937	81%	40%	\$155,556,712	100%	43%
<b>Total</b>	<b>\$314,178,560</b>		<b>100%</b>	<b>\$360,097,607</b>		<b>100%</b>

*Table 2 – Total Assessed Values vs. Full Market Values*

There is another factor that can impact county tax rates and that is the amount of sales tax revenue that is applied. There are four municipalities in St. Lawrence County that apply sales tax revenue toward their county tax levies instead of receiving the revenue and applying it toward their town tax levies. Clifton and Fine are two of the four municipalities that compute their county tax rates in this manner. The Town of Fine receives more sales tax revenue than

<sup>7</sup> For more information on the Aid for Cyclical Reassessments refer to the NYS Office of Real Property Tax Services webpage found here: [https://www.tax.ny.gov/research/property/assess/state\\_aid/acr.htm](https://www.tax.ny.gov/research/property/assess/state_aid/acr.htm)

<sup>8</sup> For more information on reassessments refer to NYS Department of Taxation and Finance webpage found here: <https://www.tax.ny.gov/pit/property/learn/reassess.htm>

the Town of Clifton as a percentage of their total tax levy. As a result, when the towns consolidate the combined sales tax revenue would be applied against the combined tax levy of the two towns and a new county tax rate would be established. While consolidation will not change the total county tax levy that the Towns of Clifton and Fine will be responsible for, it will change the distribution of the tax levy between the towns. The impact of consolidation on the two towns' county tax rates is estimated to result in a 3% decrease in Town of Clifton county taxes and a 5% increase in Town of Fine county taxes.

### 5.4.2 Towns and Highway Tax Impacts

The savings to tax payers as a result of consolidation can be estimated by comparing the current tax rates to the tax rates after consolidation in each town. That savings, measured in dollars per \$1,000 of assessed value, can then be multiplied by the assessed value of the property.

The total tax rate per \$1,000 of assessed value in 2015 for a Town of Clifton taxpayer was \$6.49 and \$9.01 for a Town of Fine taxpayer.

<b>Tax</b>	<b>Clifton</b>	<b>Fine</b>
Town (General)	\$2.74	\$3.82
Town (Highway)	\$3.75	\$5.19
<b>Total</b>	<b>\$6.49</b>	<b>\$9.01</b>

If the towns consolidate, then the town tax rates can be estimated as follows:

$$\text{Tax Rate} = \frac{\text{Tax Levy} \times (\text{Full Market Value of Town} \div \text{Total Full Market Value})}{(\text{Taxable Assessed Value} \times \$1,000)}$$

**Clifton Consolidated Tax Rate (\$/\$1,000) = \$5.49**

$$\text{Town of Clifton Tax Rate} = \frac{\$1,818,937 \times (\$204,540,895 / \$360,097,607)}{(\$188,177,623 / \$1,000)}$$

**Fine Consolidated Tax Rate (\$/\$1,000) = \$6.24**

$$\text{Town of Fine Tax Rate} = \frac{\$1,818,937 \times (\$155,556,712 / \$360,097,607)}{(\$126,000,937 / \$1,000)}$$

The Town of Fine can expect to see a reduction in town taxes of \$2.77 per \$1,000 and taxpayers in the Town of Clifton can expect to see a reduction in town taxes of \$1.00 per \$1,000. The

median and average taxable assessed values for residential property in the Towns are presented below.

	<b>Clifton</b>	<b>Fine</b>
<b>Median Taxable Value (200 Class)</b>	\$57,000	\$48,000
<b>Average Taxable Value (200 Class)</b>	\$117,484	\$65,528

An average Town of Clifton taxpayer with a home assessed at \$117,484 would see a savings of \$117 per year, or 15% savings. The average Town of Fine taxpayer with a home assessed at \$65,528 would see a savings of \$182 per year or a 31% reduction in their town taxes. Appendices D and E provide tables for property owners in the Towns of Clifton and Fine to use to estimate their tax savings as a result of consolidation. Tax savings can also be computed using this formula:

**Town of Clifton Projected Annual Tax Savings**

- Taxable Assessed Value of Property ÷ \$1,000 x \$1.00

**Town of Fine Projected Annual Tax Savings**

- Taxable Assessed Value of Property ÷ \$1,000 x \$2.77

## **6 POTENTIAL SAVINGS WITHOUT CONSOLIDATION**

Since the two towns already share many services, the opportunities for additional savings without consolidation are minimal. However, if the Towns elect not to consolidate the Committee has identified some opportunities for potential efficiency gains and tax savings. The total estimated annual savings that could be achieved by implementing the changes recommended in Section 3 are \$18,883 per year or 0.8% of the combined tax levy for the two towns. Additionally, one-time savings of \$9,057 to \$21,113 could be achieved if the towns consolidate their assessing functions.

**APPENDIX A - Summary of Projected Annual Wage & Benefit Savings from Consolidation & Potential Savings without Consolidation**

**Note: Wages are sourced from 2014 AUDs. Benefits are sourced from AUDs if available, and Town budgets if not broken out in AUD**

Town Position	Alternatives Report Section Reference	Type	Account Code	Shared Service Governed by IMA	Summary of Recommended Change	2014 Clifton Wages	2014 Clifton Benefits	2014 Fine Wages	2014 Fine Benefits	New Town Cost Wages	New Town Cost Benefits	New Town Wage Savings w/Consolidation	Savings w/o Consolidation
Town Board	3.1.1	Elected	A10101		Reduced from 8 elected positions to 4 elected positions	\$ 10,415	\$ 1,239	\$ 8,880	\$ 1,291	\$ 10,415		\$ 8,880	\$ -
Supervisor (from 2014 Budget, does not break out in AUD)	3.1.1	Elected	A12201		Reduce from 2 town supervisors to 1 town supervisor	\$ 9,740	\$ 1,159	\$ 10,218	\$ 2,907	\$ 19,958		\$ -	\$ -
Clerk/Deputy Clerk	3.1.2	Elected/Appointed	A14101		Reduced from 2 full-time positions and 2 part-time positions to 1 full-time Clerk position and 1/4 part-time Deputy Clerk position	\$ 22,951	\$ 2,882	\$ 27,307	\$ 7,635	\$ 34,134		\$ 16,124	\$ -
Tax Collection (part of Clerk function)	3.1.2	Appointed	A13301		Tax collection is performed by the Town Clerks in each Town. This is additional compensation received by the Clerks. In new consolidated Town, tax collection would be performed by 1 part-time tax collector; which would be the Clerk	\$ 3,314	\$ 567	\$ 7,030	\$ 2,000	\$ 7,414		\$ 2,930	\$ -
Registrar, Personal Services	3.1.2	Appointed	A40201		Reduce from 2 registrars and 2 back-up registrars to 1 registrar and 1 back-up; appoint new Town Clerk and Deputy Clerk to primary and back-up positions with no salary		\$ -	\$ 1,070	\$ -	\$ -		\$ 1,070	\$ -
Registrar, Contractual Expense	3.1.2	Contract	A40204			\$ 400						\$ 400	
Records Management Officer (part of Clerk function, not separated in Clifton)	3.1.2	Appointed	A14601		Reduce from 2 RMOs to 1 RMO performed by the Town Clerk and not compensated as an additional service; part of Clerk duties	\$ -	\$ -	\$ 1,280	\$ 364	\$ -		\$ 1,280	\$ -
Real Property Assessor	3.1.3	Appointed	A13551		Reduce from 2 part-time assessors and 1 assistant assessor to 1 part-time assessor	\$ 9,140	\$ 2,989	\$ 20,506	\$ 3,636	\$ 20,506		\$ 9,140	\$ 9,140
Board of Assessment, Personal Services	3.1.3	Appointed	A36101		Reduce from 6 board of assessment staff (3 in each town) to 3 total for the new combined town		\$ -	\$ 975	\$ -	\$ 975		\$ -	\$ -
Board of Assessment, Contractual Expense	3.1.3	Contract	A13554			\$ 750						\$ 750	
Bookkeeper (from 2014 Budget, does not break out in AUD)	3.1.4	Appointed	A12201		Reduce from 2 full-time and 1 part-time bookkeeping positions to 1 full-time and 1 part-time 1/4 bookkeeper	\$ 37,100	\$ 30,368	\$ 18,495	\$ 10,302	\$ 37,100		\$ 18,495	\$ -
Budget, Personal Services	3.1.4		A13401			\$ 650				\$ -		\$ 650	\$ -
Code Enforcement Officer	3.1.5	Appointed	C: A86641 F: A36201		Reduce from 2 part-time code enforcement officers to 1 part-time code enforcement officer	\$ 7,225	\$ 2,363	\$ 7,415	\$ 1,339	\$ 10,000		\$ 4,640	\$ 4,640
Justice	3.1.6	Elected	A11101		Reduce from 2 part-time justices and 1 part-time clerk to 1 part-time justice and 1 part-time clerk	\$ 8,400	\$ 2,747	\$ 10,754	\$ 3,486	\$ 15,000		\$ 4,154	\$ -
Legal Services, Personal Services	3.1.7	Appointed	A14201		Reduce attorneys from 1 appointed attorney and 1 contracted attorney to 1 contracted or appointed attorney	\$ 2,667	\$ -	\$ 6,182	\$ 1,122	\$ 10,000		\$ (1,151)	
Historian, Personal Services	3.1.8	Appointed	A75101		Reduce from 2 part-time historians to 1 part-time historian		\$ -	\$ 500	\$ -	\$ 500		\$ -	\$ -
Historian, Contractual Expense	3.1.8	Contract	A75104			\$ 400						\$ 400	
Buildings (Cleaning Staff)	3.1.9	Appointed	A16201		Reduce from 3 part-time cleaners (2 in Fine and 1 in Clifton) to 1 part-time cleaner	\$ 4,800	\$ 1,570	\$ 1,903	\$ 371	\$ 6,703		\$ -	\$ -
Community Action Coordinator	3.1.10	Appointed	A63101	X	Currently there is 1 part-time employee that assists with contracted Consulting services. No change would occur if with the delivery of this service if the Towns consolidated	\$ -	\$ -	\$ 18,593	\$ 7,168	\$ 18,593		\$ -	\$ -
Dog Control Officer	3.1.11	Appointed	A35101		Reduce from 2 part-time dog control officers to 1 part-time dog control officer	\$ 3,179	\$ 1,040	\$ 3,153	\$ 1,247	\$ 4,500		\$ 1,832	\$ 1,832
Insect Control Officer	3.1.12	Appointed	A40681		Currently 2 part-time insect control officers; no changes proposed	\$ 9,905	\$ 1,179	\$ 9,802	\$ 1,795	\$ 19,707		\$ -	\$ -
Highway Superintendent	3.1.13	Elected	A50101		Reduced from 2 full-time positions to 1 full-time position	\$ 49,300	\$ 35,046	\$ 50,000	\$ 28,808	\$ 60,000		\$ 39,300	\$ -
Safety Officer (part of Highway Superintendent duties)	3.1.13	Appointed	A30101		Reduced from 2 part-time positions to 1 part-time position	\$ 1,250	\$ 409	\$ 1,717	\$ 301	\$ 2,000		\$ 967	\$ -
Librarian	3.2	Appointed	A74101		3 part-time employee presently operate the library; no change proposed	\$ 26,577	\$ 3,163	\$ -	\$ -	\$ 26,577		\$ -	\$ -

Youth Commission (Youth Comm AUD 2014)	3.2	Appointed	A73101	X	7 part-time seasonal employees run youth commission activities for the Towns; no changes are proposed.	\$ -	\$ -	\$ 3,434	\$ 697	\$ 3,434		\$ -	\$ -
Arena Employees (Arena 2014 AUD)	3.2	Appointed	A79891	X	2 part-time employees oversee arena operations; no changes are proposed	\$ 5,214	\$ 1,152	\$ -	\$ -	\$ 5,214		\$ -	\$ -
Beach, Cranberry Lake	3.2	Appointed	A73101	X	3 part-time seasonal employees oversee the Cranberry Lake beach. No changes are proposed.	\$ 9,452	\$ 1,802	\$ -	\$ -	\$ 9,452		\$ -	\$ -
Golf Course Employees (Golf Course 2014 AUD)	3.2	Appointed	A7180	X	9 part-time seasonal employees run the golf course; no changes proposed	\$ -	\$ -	\$ 44,724	\$ 9,214	\$ 44,724		\$ -	\$ -
Highway Operators	3.3	Appointed	DA51101 DA51421 DA51121 DA51301		Transition 6 Town of Fine and 5 Town of Clifton Highway Department employees into 1 consolidated town Highway Department.	\$ 273,887	\$ 174,075	\$ 296,383	\$ 161,978	\$ 570,270		\$ -	\$ -
					Total	\$ 495,166	\$ 263,748	\$ 550,321	\$ 245,662	\$ 937,176	\$ 456,635		\$ 15,612
											48.72%		
											Wages & Benefit Savings	\$ 161,086	\$ 15,612
											Contractual Savings	\$ 21,997	\$ 2,413
											CETC	\$ 353,298	\$ -
											Total	\$ 536,381	\$ 18,025

APPENDIX B

Function	Alternatives Report Section Reference	Account	Category	Clifton		Fine		New Town Wage Savings w/Consolidation	Savings w/o Consolidation
				Vendor	Annual Cost	Vendor	Annual Cost		
Legislative Board Contractual	3.1.1	A10104	Expense	Various	\$ 604	Various	\$ 559	\$ 559	\$ -
Supervisor, Contractual Expense	3.1.1	A12201	Expense	Various	\$ 1,508	Various	\$ 8,239	\$ 4,873.50	\$ -
Clerk Contractual	3.1.2	A14104	Expense	Various	\$ 2,226	Various	\$ 2,209	\$ 1,848	\$ -
Tax Collection	3.1.2	Part of A13304	Software	SLC - Allen Tunnel	County Chrg	SLC - Allen Tunnel	County Chrg	\$ -	\$ -
Copier Maintenance	3.1.2	A16704	Service	N/A	\$ -	ABS	\$ 450	\$ -	\$ -
Assessor Contractual Expenses	3.1.3	A13554	Expense	Various	\$ 858	Various	\$ 1,492	\$ 858	\$ 858
Accounting	3.1.4	Part of A12201	Software	KVS	\$ 2,144	Enhanced Business Systems	\$ 900	\$ 900	\$ -
Auditor	3.1.4	A13204	Expense		\$ -		\$ 7,894	-	\$ -
Code Enforcement Expense	3.1.5	A86644	Expense	Various	\$ 996	Various	\$ 613	\$ 613	\$ 613
Municipal Court Contractual	3.1.6	A11104	Expense	Various	\$ 154	Various	\$ 698	\$ -	\$ -
Town Justice Software	3.1.6	Part of A1104	Software	Service Education, Inc	\$ 1,035	Service Education Inc.	\$ 1,087	\$ 1,087	\$ -
Law Contractual	3.1.7	A14204	Expense	Various	\$ 3,193	Various	\$ 242	\$ 3,193	\$ -
Fire Monitoring	3.1.9	Part of A16204	Service	TK Fire	\$ 388	Alltech Integrations	\$ 540	-	\$ -
Buildings, (Phone, Fax, Internet)	3.1.9	Various	Expense	Various		Various		\$ 3,009	\$ -
Animal Shelter Contract	3.1.11	A35104	Service	Potsdam Humane Society	\$ 1,800	Potsdam Humane Society	\$ 1,800	\$ 1,800	\$ 1,800
NYSDEC Permit Fees for BTI	3.1.12	A40684	Expense	NYSDEC	\$ 100	NYSDEC	\$ 100	\$ 100	\$ -
Superintendent of Hwys Contractual	3.1.13	A50104	Expense	Various	\$ 607	Various	\$ 1,130	\$ 607	\$ -
Municipal Association Dues	5.2	A19204	Fee	Various	\$ 2,400	Various	\$ 1,500	\$ 1,950	\$ -
GIS Hosting	5.2	Split between Water & Sewer	Service	DANC	\$ -	DANC	\$ 600	\$ 600	\$ -
							TOTAL	\$ 21,997	\$ 2,413

Town of Clifton & Town of Fine

Efficiency/Consolidation Study Committee Meeting

Meeting #15 – 4/27/2016 @ 6:00 p.m. @ the Town of Fine Municipal Building

Minutes

**1. Attendees:**

Committee Members: Jared Cooper (C), Joe DeMart (C), Roger Folsom (F), Mark Hall (F), Chuck Hooven (C), Kelly Smith (C); AD Burr “Butch” Brown\*(F), Sherm Craig\* (F), Brian Donovan\* (F), Chris Westbrook (F)\*

\* attended meeting remotely

Guests: Alberta Hartman (F)

Consultants: Tom Sauter, Carrie Tuttle

**2. Objectives of this Meeting:**

1. Review Other Potential Service Delivery Efficiencies:

- Plow routing evaluation
- Building consolidation evaluation
- 

**Overall Objective for Evaluation of Alternatives Phase:  
The Committee will develop a “base case” consolidated town  
and evaluate alternatives outside of town consolidation**

2. Determine recommendations for efficiencies without consolidation

Summary of Tasks in this Phase of Study and Progress to Date	Status
<p><b>1. Brainstorm</b> recommendations for alternative delivery of Town services</p> <ul style="list-style-type: none"> <li>• Committee completed brainstorming session on January 27, 2016</li> <li>• A summary of the discussion and recommendations was included in the meeting minutes</li> </ul>	Complete

**2. Categorize** recommendations into specific budgets for potential cost savings to examine:



- Committee developed base case scenario for personal services delivery at February 24, 2016 meeting and contractual services at March 23, 2016 meeting.

➔ ***A subcommittee met on 3/30/16 to evaluate these scenarios; details of this meeting and recommendations follow:***

Clifton-Fine Efficiency/Consolidation Subcommittee Meeting Minutes:  
Other Efficiencies: Plow Routes & Town Buildings  
Attendees: Mark Hall, Roger Folsom, Kelly Smith, Tracy Typhair, Chuck Hooven  
Consultants: Star Carter, Carrie Tuttle  
3/30/2016

**ISSUE: PLOW ROUTES**

Background

- Plow routes have been mapped out by each Town
- Routes have to be planned so that drivers can take breaks, lunch and work around school schedule; carrying capacity of trucks for sand also limits the route lengths
- Clifton has 3 larger and 1 smaller truck; Fine has 4 larger trucks plus 1 smaller truck - smaller trucks take care of parking lots and narrower roads.
- Clifton and Fine each have a Highway Employee that spends 0.5 FTE of his time performing mechanic functions
- Same general routes for over 40 years with the exception that the Town of Fine stopped plowing some County Roads about 6-8 years ago and reduced 1 plow and some routes were modified
- Clifton Highway Superintendent plows the Woodhaven Water Plant and Newton Falls Sewer Plant with his pick-up truck.

Potential Changes

- Transition plowing of the Town Road that leads to the Vader property from the Town of Clifton to the Town of Fine and development IMA (regardless of consolidation); Town of Fine drives by this Clifton Road to plow existing Town roads and Clifton plow has to travel out of the way to plow; making this change would thereby improve efficiencies due to fuel and time.
- Wanakena Plow route could originate out of Newton Falls instead of Fine Highway garage; thereby

Complete

improving efficiencies due to fuel and time.

- Clifton Star Lake route could originate out of Town of Fine Highway garage; thereby improving efficiencies due to fuel and time.

#### Recommendations of Sub-Committee

- There may be some potential efficiency gains in plow routes (noted above); however given limitations on the lengths of routes and sand carrying capacity of trucks it's not anticipated that the efficiency gains will be significant enough to reduce the plow fleet by 1 truck or driver.
- Equipment standardization and utilization of technology to aid drivers may have payback worth investment which could result in additional efficiency improvements over the long-term. Examples of technology that may have paybacks include trucks with larger sand carrying capacity, cameras to improve safety and view of driver, etc.
- In the scenario being recommended for consolidation, there would be no change in the delivery of highway services; roads would still be plowed at the same time, etc. Over the long-term routes and staffing could continue to be assessed and may be able to be consolidated to gain additional efficiencies.

#### **ISSUE: BUILDING CONSOLIDATION**

##### Background

- Fine Town Hall
  - Usage: Home Bureau (monthly or every other month) – meets periodically, card parties on Friday nights (weekly), community meeting hall for bridal showers, wedding receptions, etc.; frequency of usage for events is ~1-2 times per month; may be additional usage without being scheduled through the Town Clerk; the Town does charge a fee of \$30/use with some exemptions
  - Costs: Building Insurance, heat – fuel oil, no phone, no internet, no security system; building cleaner; the town is not performing any repairs or maintenance on the building at this time.
  - Asset Mgmt Plan – Crawford/Stearns did building analysis ~2009 report and report indicated that keeping the building is not feasible (\$250k to \$500k). There are safety issues with the building and both the attic and basement have been locked to prevent access. The foundation is also in need of repairs and the building is not ADA compliant.
  - Town Board's position on Building – the Town will be advertising for a community meeting in June 2016 and they plan to handle this building the same way that the other community projects are being managed, which is that if there is community support to take on rehabilitating the Fine Town Hall, then the Town would support it provided that it does not result in any significant costs to the general Town of Fine taxpayers. The building is one of the oldest buildings in the Town of Fine and on the historic register. There is an old jail in the basement. Despite efforts to garner support to write grants and lead a project to rehabilitate the building the committee was not able to identify volunteers to support this project. A Damoth grant had to be declined because there were not enough volunteer base to support the work needed to utilize the grant.
- Star Lake Old School House (SOS Building)
  - Usage: SOS committee has taken over all responsibility for the building and they manage its usage.
  - Costs: no significant costs to the Town, SOS has assumed utilities including heating, electricity, and Internet. Repairs and maintenance are the responsibility of the SOS group. The Town does own the building and pay for property insurance.
- Clifton-Fine Community Center
  - Usage: Jointly owned by both Towns; used for food bank and Office of the Aging;

Schoolhouse used to be used for Community functions, new Community Center took the place of the old Schoolhouse.

- Costs: Shared by each Town, there is income from Office of the Aging (~\$300-\$350/month); building is used for community events, meetings, etc.
- Town of Fine Municipal Building – built in 1960s
  - Usage: Court, municipal offices including water department, meeting room, tax collection, election center, tourist information center
  - Costs: Insurance, utilities (heat, phone, internet, trash), building repairs/maintenance and cleaning
- Fine/Clifton Highway Garages
  - Do we construct a new Highway garage?
    - i. At this point the Committee thinks that having two garages makes sense, Deputy Highway Superintendent and/or Foreman could assist in overseeing the work the needs to be done opposite of where Superintendent reports. \$10,000 of additional salary has been included in the proposed budget and this is a very small percentage of the overall two town general fund. Since the Highway Superintendent's salary is part of the GF not the Highway fund, there is actually no decrease proposed to the Highway funds of the two towns.
- Clifton Community Center
  - Usage: USPS (pays \$800/month rent), library, court, historian, community events in basement, town offices, tax collection
  - Costs: Building insurance, utilities (phone, internet, trash), building repairs/maintenance and cleaning
  - NOTE: Building is not ADA compliant

#### Potential Changes

- Clifton Community Center –
  - Committee agrees that the Library and post office (\$800/month rent) should remain in the building.
  - If consolidated, it would make sense to have court in Town of Fine offices – future consideration of a new public safety/court building could be considered if improvements are necessary to bring local court into compliance and grant funding is available to offset costs to tax payers.
  - Star Lake Municipal offices make sense for new consolidate town offices.
  - Potential Savings: 1) phone line for bookkeeper in NF; 2) phone, internet service at Town office and justice court phone and internet at Clifton Community Center in Cranberry Lake.

#### Recommendations of Sub-Committee

- Fine Town Hall – Fine Town board to proceed with building disposition in accordance with plan in process; consider long-range plan for replacing building with Clifton-Fine Court house.
- Clifton Community Center (Cranberry Lake) – relocate town offices and court to Town of Fine Municipal offices in Star Lake; provides additional space for Library, Historian and Community Events
- Newton Falls Bookkeeper Office (part of Clifton Highway Garage) – relocate offices of bookkeeper to Star Lake with other town offices
- Fine Schoolhouse, Clifton-Fine Community Center, Clifton/Fine Highway Garages – no changes proposed.
- Records Management – include Records Management review and scanning into implementation recommendations to reduce the storage space needed for combined town offices
- Clifton-Fine Regional Water Project – although this project won't impact consolidation efforts are underway to move towards a consolidated water system that would consolidate 3 separate water systems into one and provide service more efficiently; phase 1 of this project is underway and the

<p>2<sup>nd</sup> phase has received a \$400,000 local government efficiency grant and additional funding through the NYSEFC is pending.</p> <p>NOTES: Add all Water &amp; Sewer Plants in both Towns to map of buildings and Arena; don't include town owned parcels without structures. Correction is necessary for Golf Course Building as it is shown being located in the Town of Clifton instead of Town of Fine.</p>	
<p><b>3. Analyze</b> each recommendation: delivery method, cost, and cost savings.</p> <ul style="list-style-type: none"> <li>• Alternatives besides consolidation were analyzed and service delivery options that are viable without full consolidation discussed. Potentials discussed previously include dog control, code enforcement, and real property assessment for a total potential savings of \$15,612 (wages and benefits) plus \$3,271 (contractual) = \$18,883.</li> <li>• The Committee agreed that these savings could be achieved without consolidation if the Towns establish models similar to those already in place for other shared services whereby there is an IMA between the towns and one Town provides the service to the other town. In this manner, the service would not be delivered by two separate employees that work for both towns individually. Payroll and employee benefit management would be eliminated for one town.</li> </ul> <p style="text-align: center;"><b><u>Progress</u></b></p> <p>COMPUTED SAVINGS UNDER CONSOLIDATION</p> <ul style="list-style-type: none"> <li>• Wage Savings estimated to be \$167,183<sup>1</sup> (recomputed with benefits based on actual wages vs. budgeted) <ul style="list-style-type: none"> <li>○ Assumes Employee Benefits = avg. of 2 Towns of 48.72%; (recomputed with benefits based on actual wages vs. budgeted)</li> </ul> </li> <li>• Contractual Savings estimated to be \$18,988</li> <li>• Potential Savings from Other Efficiencies – qualitative efficiencies, potentially better delivery of services and long-term savings; recommendation from committee is that no quantitative efficiencies identified for 1 year post consolidation</li> <li>• Tax Credit <ul style="list-style-type: none"> <li>○ CETC estimated to be = \$353,298 <ul style="list-style-type: none"> <li>▪ Using 2015 Tax Levy</li> </ul> </li> </ul> </li> </ul> <p>TOTAL ESTIMATED ANNUAL TAX SAVINGS FROM CONSOLIDATION IDENTIFIED = \$539,469</p> <p>POTENTIAL SAVINGS W/O CONSOLIDATION</p> <ul style="list-style-type: none"> <li>• Wages + Contractual Savings/Yr = \$18,883</li> </ul>	<p>Complete</p>

<sup>1</sup> AUD data from 2014 is utilized to compute wage and most contractual cost savings to be consistent with financials reported in Existing Conditions Report, unless noted otherwise. Exceptions will be noted in the final report. Prior estimate of wage and benefit savings using budgeted benefits was \$167,532 w/ 47.71% benefits.

<ul style="list-style-type: none"> <li>• Consolidation of Real Property Tax Assessment &amp; Equalization; <ul style="list-style-type: none"> <li>○ Option without consolidation</li> <li>○ State aid <i>UP TO</i> \$7 parcel, past years has varied from \$3.00-\$7.00  = (1,089 + 1,930 parcels) x \$3-\$7/parcel = \$9,057-\$21,113</li> </ul> </li> <li>• QUESTION – The Committee is potentially interested in identifying this as a recommendation for cost savings and efficiency improvement, regardless of outcome of consolidation; provided that there aren't additional requirements associated with the funding such as required of a re-valuation. This will be explored further before making a final recommendation.</li> </ul>	
<p><b>4. Draft Alternatives Report</b> with the recommendations and details</p> <ul style="list-style-type: none"> <li>• Committee discussed importance of capturing qualitative issues affected by consolidation such as the capacity within the two towns. M. Hall volunteered to draft some language to include in the report related to this item.</li> <li>• A. Hartman recommended that a table showing the cost impact based on assessed property values be included in the report and ads in the Bargain Hunter be placed once the draft report is finalized.</li> <li>• J. Cooper offered to check with the School on potential meeting dates in mid-July for the next Public Informational meeting. The meeting will be at 6:00 p.m.</li> </ul>	In Process

**Future Meeting Schedule**

Kick Off Meeting	January 28, 2015
Demographics & Taxes	February 25, 2015
Services Provided: Highway Department Part I	March 25, 2015
Services Provided: Highway Department Part II	April 22, 2015
Services Provided: Fire Department	May 27, 2015
Services Provided: General Fund Town Services – Library, Arena, Golf Course, Dog Control, Court, etc.	June 24, 2015
Services Provided: Water/Sewer	July 22, 2015
Personnel	August 26, 2015
Finances and Budgets	September 23, 2015
Review Draft "Existing Conditions/What Exist" Report & Plan for Public Informational Meeting #1	November 23, 2015
Review PowerPoint and Draft "Existing Conditions/What Exist" Report for Public Informational Meeting #1	January 4, 2016
Informational Meeting #1	January 6, 2016
Evaluation of Alternatives	January 27, 2016
Evaluation of Alternatives - Wages & Benefits	February 24, 2016

Evaluation of Alternatives - Contractual Expenses, Other Efficiency Improvements & Tax Credits	March 23, 2016
<b>Evaluation of Alternatives – Quantify Other Efficiency Improvements, Evaluate Alternatives outside of town consolidation</b>	<b>April 27, 2016</b>
Evaluation of Alternatives – Draft Report	May 25, 2016
Evaluation of Alternatives – Finalize Draft Report and Prep for 2 <sup>nd</sup> Public Meeting	June 22, 2016
Public Informational Meeting #2	July 2016
Implementation Plan - Recommendations & Final Report	August 2016
Public Information Meeting/Hearing	September 2016

**APPENDIX D - Projected Town Tax Savings for Town of Clifton Taxpayers<sup>9,10</sup>**

Assessed Value	Current Town Taxes (\$6.49)	New Town Taxes (\$5.49)	Projected Annual Savings	Assessed Value	Current Town Taxes (\$6.49)	New Town Taxes (\$5.49)	Projected Annual Savings
<b>\$30,000</b>	\$195	\$165	\$30	<b>\$360,000</b>	\$2,335	\$1,977	\$358
<b>\$40,000</b>	\$259	\$220	\$40	<b>\$370,000</b>	\$2,400	\$2,031	\$368
<b>\$50,000</b>	\$324	\$275	\$50	<b>\$380,000</b>	\$2,465	\$2,086	\$378
<b>\$60,000</b>	\$389	\$329	\$60	<b>\$390,000</b>	\$2,529	\$2,141	\$388
<b>\$70,000</b>	\$454	\$384	\$70	<b>\$400,000</b>	\$2,594	\$2,196	\$398
<b>\$80,000</b>	\$519	\$439	\$80	<b>\$410,000</b>	\$2,659	\$2,251	\$408
<b>\$90,000</b>	\$584	\$494	\$90	<b>\$420,000</b>	\$2,724	\$2,306	\$418
<b>\$100,000</b>	\$649	\$549	\$100	<b>\$430,000</b>	\$2,789	\$2,361	\$428
<b>\$110,000</b>	\$713	\$604	\$109	<b>\$440,000</b>	\$2,854	\$2,416	\$438
<b>\$120,000</b>	\$778	\$659	\$119	<b>\$450,000</b>	\$2,918	\$2,471	\$448
<b>\$130,000</b>	\$843	\$714	\$129	<b>\$460,000</b>	\$2,983	\$2,526	\$458
<b>\$140,000</b>	\$908	\$769	\$139	<b>\$470,000</b>	\$3,048	\$2,581	\$468
<b>\$150,000</b>	\$973	\$824	\$149	<b>\$480,000</b>	\$3,113	\$2,635	\$478
<b>\$160,000</b>	\$1,038	\$878	\$159	<b>\$490,000</b>	\$3,178	\$2,690	\$488
<b>\$170,000</b>	\$1,103	\$933	\$169	<b>\$500,000</b>	\$3,243	\$2,745	\$498
<b>\$180,000</b>	\$1,167	\$988	\$179	<b>\$510,000</b>	\$3,308	\$2,800	\$507
<b>\$190,000</b>	\$1,232	\$1,043	\$189	<b>\$520,000</b>	\$3,372	\$2,855	\$517
<b>\$200,000</b>	\$1,297	\$1,098	\$199	<b>\$530,000</b>	\$3,437	\$2,910	\$527
<b>\$210,000</b>	\$1,362	\$1,153	\$209	<b>\$540,000</b>	\$3,502	\$2,965	\$537
<b>\$220,000</b>	\$1,427	\$1,208	\$219	<b>\$550,000</b>	\$3,567	\$3,020	\$547
<b>\$230,000</b>	\$1,492	\$1,263	\$229	<b>\$560,000</b>	\$3,632	\$3,075	\$557
<b>\$240,000</b>	\$1,557	\$1,318	\$239	<b>\$570,000</b>	\$3,697	\$3,130	\$567
<b>\$250,000</b>	\$1,621	\$1,373	\$249	<b>\$580,000</b>	\$3,762	\$3,184	\$577
<b>\$260,000</b>	\$1,686	\$1,428	\$259	<b>\$590,000</b>	\$3,826	\$3,239	\$587
<b>\$270,000</b>	\$1,751	\$1,482	\$269	<b>\$600,000</b>	\$3,891	\$3,294	\$597
<b>\$280,000</b>	\$1,816	\$1,537	\$279	<b>\$610,000</b>	\$3,956	\$3,349	\$607
<b>\$290,000</b>	\$1,881	\$1,592	\$289	<b>\$620,000</b>	\$4,021	\$3,404	\$617
<b>\$300,000</b>	\$1,946	\$1,647	\$299	<b>\$630,000</b>	\$4,086	\$3,459	\$627
<b>\$310,000</b>	\$2,011	\$1,702	\$308	<b>\$640,000</b>	\$4,151	\$3,514	\$637
<b>\$320,000</b>	\$2,075	\$1,757	\$318	<b>\$650,000</b>	\$4,216	\$3,569	\$647
<b>\$330,000</b>	\$2,140	\$1,812	\$328	<b>\$660,000</b>	\$4,280	\$3,624	\$657
<b>\$340,000</b>	\$2,205	\$1,867	\$338	<b>\$670,000</b>	\$4,345	\$3,679	\$667
<b>\$350,000</b>	\$2,270	\$1,922	\$348	<b>\$680,000</b>	\$4,410	\$3,734	\$677

<sup>9</sup> Assumes 100% of CETC is Appropriated to Reduce Taxes

<sup>10</sup> Tax savings resulting from consolidation affect Town General and Highway taxes. School, and Special District taxes are not impacted by consolidation.

**APPENDIX E - Projected Town Tax Savings for Town of Fine Taxpayers<sup>11,12</sup>**

Assessed Value	Current Town Taxes (\$9.01)	New Town Taxes (\$6.24)	Projected Annual Savings	Assessed Value	Current Town Taxes (\$9.01)	New Town Taxes (\$6.24)	Projected Annual Savings
<b>\$30,000</b>	\$270	\$187	\$83	<b>\$360,000</b>	\$3,244	\$2,245	\$999
<b>\$40,000</b>	\$360	\$249	\$111	<b>\$370,000</b>	\$3,334	\$2,307	\$1,027
<b>\$50,000</b>	\$451	\$312	\$139	<b>\$380,000</b>	\$3,424	\$2,370	\$1,054
<b>\$60,000</b>	\$541	\$374	\$166	<b>\$390,000</b>	\$3,514	\$2,432	\$1,082
<b>\$70,000</b>	\$631	\$437	\$194	<b>\$400,000</b>	\$3,604	\$2,494	\$1,110
<b>\$80,000</b>	\$721	\$499	\$222	<b>\$410,000</b>	\$3,695	\$2,557	\$1,138
<b>\$90,000</b>	\$811	\$561	\$250	<b>\$420,000</b>	\$3,785	\$2,619	\$1,165
<b>\$100,000</b>	\$901	\$624	\$277	<b>\$430,000</b>	\$3,875	\$2,682	\$1,193
<b>\$110,000</b>	\$991	\$686	\$305	<b>\$440,000</b>	\$3,965	\$2,744	\$1,221
<b>\$120,000</b>	\$1,081	\$748	\$333	<b>\$450,000</b>	\$4,055	\$2,806	\$1,249
<b>\$130,000</b>	\$1,171	\$811	\$361	<b>\$460,000</b>	\$4,145	\$2,869	\$1,276
<b>\$140,000</b>	\$1,262	\$873	\$388	<b>\$470,000</b>	\$4,235	\$2,931	\$1,304
<b>\$150,000</b>	\$1,352	\$935	\$416	<b>\$480,000</b>	\$4,325	\$2,993	\$1,332
<b>\$160,000</b>	\$1,442	\$998	\$444	<b>\$490,000</b>	\$4,415	\$3,056	\$1,360
<b>\$170,000</b>	\$1,532	\$1,060	\$472	<b>\$500,000</b>	\$4,506	\$3,118	\$1,387
<b>\$180,000</b>	\$1,622	\$1,122	\$499	<b>\$510,000</b>	\$4,596	\$3,180	\$1,415
<b>\$190,000</b>	\$1,712	\$1,185	\$527	<b>\$520,000</b>	\$4,686	\$3,243	\$1,443
<b>\$200,000</b>	\$1,802	\$1,247	\$555	<b>\$530,000</b>	\$4,776	\$3,305	\$1,471
<b>\$210,000</b>	\$1,892	\$1,310	\$583	<b>\$540,000</b>	\$4,866	\$3,367	\$1,498
<b>\$220,000</b>	\$1,982	\$1,372	\$610	<b>\$550,000</b>	\$4,956	\$3,430	\$1,526
<b>\$230,000</b>	\$2,073	\$1,434	\$638	<b>\$560,000</b>	\$5,046	\$3,492	\$1,554
<b>\$240,000</b>	\$2,163	\$1,497	\$666	<b>\$570,000</b>	\$5,136	\$3,555	\$1,582
<b>\$250,000</b>	\$2,253	\$1,559	\$694	<b>\$580,000</b>	\$5,226	\$3,617	\$1,609
<b>\$260,000</b>	\$2,343	\$1,621	\$721	<b>\$590,000</b>	\$5,317	\$3,679	\$1,637
<b>\$270,000</b>	\$2,433	\$1,684	\$749	<b>\$600,000</b>	\$5,407	\$3,742	\$1,665
<b>\$280,000</b>	\$2,523	\$1,746	\$777	<b>\$610,000</b>	\$5,497	\$3,804	\$1,693
<b>\$290,000</b>	\$2,613	\$1,808	\$805	<b>\$620,000</b>	\$5,587	\$3,866	\$1,720
<b>\$300,000</b>	\$2,703	\$1,871	\$832	<b>\$630,000</b>	\$5,677	\$3,929	\$1,748
<b>\$310,000</b>	\$2,793	\$1,933	\$860	<b>\$640,000</b>	\$5,767	\$3,991	\$1,776
<b>\$320,000</b>	\$2,884	\$1,996	\$888	<b>\$650,000</b>	\$5,857	\$4,053	\$1,804
<b>\$330,000</b>	\$2,974	\$2,058	\$916	<b>\$660,000</b>	\$5,947	\$4,116	\$1,831
<b>\$340,000</b>	\$3,064	\$2,120	\$943	<b>\$670,000</b>	\$6,037	\$4,178	\$1,859
<b>\$350,000</b>	\$3,154	\$2,183	\$971	<b>\$680,000</b>	\$6,127	\$4,241	\$1,887

<sup>11</sup> Assumes 100% of CETC is Appropriated to Reduce Taxes

<sup>12</sup> Tax savings resulting from consolidation affect Town General and Highway taxes. School, and Special District taxes are not impacted by consolidation.