Andes-Bovina Shared Services Project

Final Report

January, 2011

Prepared by:

Michael Hattery

Center for Local Government
College of Community and Public Affairs
Binghamton University
PO Box 6000
Binghamton, NY 13902-6000
mhattery@binghamton.edu
607-777-9185

This report was prepared with funds provided by the New York State Department of State under the Local Government Efficiency Grant Program

Executive Summary

Andes -Bovina Shared Services Project Report

Center for Local Government, Binghamton University

January, 2011

Study Overview

In 2009 the Towns of Andes and Bovina in Delaware County applied for and were awarded a Local Government Efficiency Grant from the New York State Department of State. The purpose of the grant is to look for opportunities to improve public services and reduce costs. Four areas were specifically targeted for study: highway services, assessment of real property, justice courts and purchasing. The Center for Local Government (CLG) at Binghamton University was selected to conduct the study. As a part of the study, a survey of citizens was conducted for perspective on resident attitudes about current services and options for change.

This Executive Summary highlights key findings from three project reports:

1. A Report on Justice Courts, by the Intergovernmental Studies Program at SUNY Albany.
2. Andes-Bovina Shared Services Study Report, by the Center for Local Government (covering highway, property assessment, purchasing and central administration).
3. Andes-Bovina Shared Services Study: Survey of Citizen Satisfaction with Public Services and Support for Change. By the Center for Local Government

Justice Courts

The staffing and case workload of the Andes and Bovina Courts are assessed in comparison with other Delaware county courts. The caseloads for Andes and Bovina are below and well below, respectively, typical case loads. The cost per case appears to be relatively high. Several options for change are reviewed and the potential operating cost savings are evaluated for each option. The options for change are: Justice Court co-location (a suggested getting started option), integrated justice court operations, and expanded justice court sharing and consolidation. The potential for a broader regional court consolidation involving more jurisdictions is discussed with a regional example centered in Delhi. The role and importance of governing board oversight of court administration is reviewed and suggestions are made to strengthen this role.

Highway Services

Management Practices. Several highway management practices are suggested for consideration by the Towns of Andes and Bovina. Recommendations are made in five areas: Development of a Formal Equipment Replacement Plan for major pieces of highway equipment, Consider the development of Pavement Management System using available software, investment in available management training for current highway managers, move from "seasonal" to more program oriented accounting and recordkeeping for highway activities and enhance FEMA reporting capability.

County-Town Contract for Winter Maintenance. For both Bovina and Andes contracting with the county for winter maintenance may be financially beneficial. The value depends on a careful internal assessment of the needed plow route changes, staffing flexibility and equipment needs. In some other communities, county to town contracting has improved local financial and equipment capacity to serve local residents. In the case of Bovina, this contracting option may provide the opportunity, over time, to move to a newer complement of tandem axle highway trucks. This larger plowing equipment may permit longer plow routes with reduced reloading of materials and better equipment for other materials hauling needs year round. This potential opportunity is worth a joint discussion with the town highway superintendents from both towns and the county public work staff to explore potential plow route options and other characteristics in more detail. There is a clear advantage for the county in reducing the significant "deadheading" costs in deploying county crew from Delhi to service county roads in Andes and Bovina. A contract with the county could provide valuable resources to reduce the level of town property tax based investment in new equipment over a period of time.

Executive Summary, cont.

Property Assessment

Coordinated Assessment Program. A shared assessment arrangement may not be warranted on service efficiency grounds, given IAAO service standards and the current budgeted resources. However, the Citizens Survey indicated significant dissatisfaction with assessing services in the Town of Bovina. It may valuable to explore a shared arrangement to help complete and maintain the updating of assessment records and to conduct a revaluation in Bovina. This would depend on the policy choice of the Bovina Town Board and the source of concern over property assessment in Bovina. All the municipalities in the coordinated assessment program have to have appointed assessors and they remain independent assessing units. There are currently two recently formed (2007 and 2008) coordinated assessment programs in Delaware County. Two or more assessing units are eligible to receive a one-time payment of up to $7 per parcel if they assess all property at a uniform percentage and form a coordinated assessment program. The Towns of Bovina or Andes could receive the same $7 per parcel if they entered into an agreement with the county for assessing.

Purchasing

Several purchasing options are suggested for consideration by the Towns of Andes and Bovina. These include: joining MEGA for energy purchases (electric and gas) and county level joint options for office equipment and supplies and the formation of a health insurance consortium.

Central Administration

A general proposal for the re-organization of Andes town government and the creation of a town manager position was proposed for consideration in the near term of 5-10 years.

Citizens Survey Highlights

The survey responses indicate that citizens are generally very satisfied with current public services and they want to maintain existing service levels. Survey respondents support the two towns looking for opportunities to consolidate services. They trust local public officials in Andes and Bovina to look at service change opportunities and they think there is a need for change. Respondents from both expressed a willingness to consider change in service arrangements as long as services are preserved. Citizens expressed an interest in supporting change if it reduces taxes or improves services. Of all the services reviewed, satisfaction appears lowest for Property Assessment in the Town of Bovina.

Regarding specific opportunities for change that will lower taxes or improve services, residents from both towns expressed a mixed response to altering the town highway superintendent or town clerk position from elected to appointed (although a slight majority supported both changes in Andes). Strong majorities (over 80%) in both towns supported three different proposals for merger and cooperation in the justice court. Smaller but significant majorities of respondents (over 60%), in both towns, support contractual arrangements with the county for lower taxes or improved services.

Table of Contents

Introduction **1**

Andes and Bovina: The Communities 1

Fiscal Overview 2

Highway Services **2**

Contracting with Delaware County for Winter Road Maintenance 6

Assessment of Real Property 10

Management Capacity 12

Purchasing 13

References 14

Appendix 15

Andes-Bovina Shared Services Project Report

Introduction

In 2009 the Towns of Andes and Bovina in Delaware County applied for and were awarded a Local Government Efficiency Grant from the New York State Department of State. The purpose of the grant is to look for opportunities to improve public services and reduce costs. Four areas were specifically targeted for study: highway services, assessment of real property, justice courts and purchasing. The Center for Local Government (CLG) at Binghamton University was selected to conduct the study. As a part of the study, a survey of citizens was conducted for perspective on resident attitudes about current services and options for change.

Three service areas are discussed in this report: Highway Service, Real Property Assessment and Central Administration. There is also a brief discussion of several purchasing items. Two additional reports complete this study: (1) a report that summarizes the Citizen Survey, and a report on justice court services which was completed by the Intergovernmental Studies Program at SUNY Albany.

After a brief community overview and financial summary, the three service areas will be discussed with recommendations.

Andes and Bovina: The Communities

The Towns of Andes and Bovina are part of Delaware County in upstate New York. Delaware County is located in the Catskill Mountain region of eastern New York State. Delaware County has a larger land area than the state of Rhode Island and a 2000 population of just over 48,000 residents. The county is spatially one of the largest counties in the state, ranking fifth of 57 counties in land area, while ranking 53rd in total population. Much of Delaware County is in the New York City Watershed which maintains several large reservoirs that help supply drinking water for city residents. There is significant acreage in the county that is: (1) part of the state's Catskill Preserve and (2) owned or protected for watershed purposes by New York City. Delaware County has a Board of Supervisors form of governing board. The governing board is composed of the Town Supervisors for each of the 19 constituent towns in the county. The board has both legislative and administrative authority for county government.

The Towns of Andes (population 1,360) and Bovina (population 660) combined represent about four percent of the county's population. Approximately 40% of New York's towns have a population in the 500-2,500 range. Both towns have a hamlet area or town center, Bovina Center in Bovina and Andes (former Village of Andes –dissolved in 2003) in the Town of Andes. Both hamlets have public water and sewer systems (Bovina Center's is a community septic system). The public sewer systems were both built between 2003-2005 and are heavily subsidized by the City of New York for watershed protection purposes.

Fiscal Overview

Table A1 in the Appendix contains a side by side combined 2010 Budget Summary for the Towns of Andes and Bovina. The combined appropriations from the two town budget summaries total over $3.3 million for FY 2010. Of these total appropriations almost $2 million was raised through town property taxes. To bridge the gap between total appropriations and real property taxes the towns used a combined quarter million dollars of fund balance and about one million in other revenues (primarily utility user fees and intergovernmental revenue). In the general fund, property taxes and appropriated fund balance account for 83% of total revenues in Bovina and 88% in Andes. In the Highway Fund, property taxes, CHIPS aid and fund balance account for 99% of total revenues in Bovina and 97% in Andes.

Table A2 and A3 in the Appendix contain combined detailed 2009 and 2010 budget year appropriations for the General Fund and Highway Fund, respectively. These combined documents serve as references for the budget analysis conducted for particular service areas later in the report. Three service areas are discussed below: Highway Service, Real Property Assessment and Central Administration. After this there is a section in which Purchasing opportunities are reviewed.

Highway Services

Highway services consume a large portion of local spending for most rural towns in upstate New York. Andes and Bovina are no exception. If we combined highway related expenses in the general fund with the town highway fund, total highway expenses are 64% of the combined highway and general fund expenses for Andes and 73% for Bovina (see Table 1 below).

Table 1: 2010 Budgeted Highway Spending
As a Percent of General and Highway Fund Expenditures

Expenditures	Andes	Bovina
Combined highway expenses*	1,078,349	590,815
Total of general and highway fund expenditures	1,576,381	809,509
Percent highway	68%	73%

*combined highway expenses includes total expenditures from the Highway fund plus the salary, benefits and other related superintendent cost and highway facility costs (including debt service) from the general fund.

The Towns of Bovina and Andes have legal responsibility for their respective town-owned road networks. Table 2 below provides an overview of population and road mileage information for the Towns of Andes and Bovina and Delaware County. Andes has roughly twice the population and road mileage of the Town of Bovina. The two towns include: four percent of the county's population, ten percent of the town road mileage in the county, and eight percent of the county owned road mileage. The county mileage in the Town of Andes is equivalent to 9% of total town road mileage, and 20% of total town road mileage in the Town of Bovina. Andes also contains road mileage owned by New York City around the Pepacton Reservoir. This mileage is plowed in winter by Delaware County under

contract with New York City. County and NYC mileage combined equal 25% of current town owned mileage in the Town of Andes.

Table 2: Highway Mileage and Population Data for the Towns of Andes and Bovina and Delaware County

Municipality	Population 2000	Centerline Highway Mileage					
		Town	County	County as a % of Town	Other (NYC)	Total	County & Other as % of Town
Andes	1,360	110.9	9.5	9%	18.2	138.6	25%
Bovina	660	55.0	11.1	20%	0	66.1	20%
Delaware County	48,040	1,608	262	16%	37.5	1,907.9	19%
Andes & Bovina as a % of countywide	4%	10%	8%		49%	11%	

The budgeted financial resources provided by the town to pay for highway services and the tax capacity available to support highway services are both important. Table 3 below provides two indicators that help understand the financial resources available for providing town highway services. Bovina's full value of taxable property per mile of town road is about half (56%) of the per mile tax capacity support of Andes.

Table 3: Full Taxable Value of Real Property Supporting Highway Services in the Towns of Andes and Bovina

Municipality	Full Value*	Town Mileage	Full Value/Mile	Full Value Per Capita
Andes	477,001,164	111	4,301,183	350,736
Bovina	132,757,641	55	2,413,775	201,148

*Full Value represents a full value conversion (using the Equalization Rate) of the taxable value for highway fund taxing purposes in the 2010 budget.

Facilities. The towns of Bovina (2002) and Andes (2009-10) have both recently constructed highway garage facilities with adequate, updated fuel facilities. The garage facilities have ample heated equipment bays and are well positioned to access the town road networks they service. Andes winter de-icing and abrasive materials storage is located on the new garage site. Bovina's materials storage facility is on the edge of the town, 5 miles from the garage facility which is in the Hamlet of Bovina Center. This is a significant inconvenience and cost factor for loading Town trucks in winter conditions. There is not adequate room on the town garage site to expand and create materials storage in Bovina Center. Both the service locations of the existing facilities and the recent investment in updated garage

facilities limit the consideration of a single (joint) facility between the two towns for some years to come.

Equipment. Lists of major equipment for the Towns of Andes and Bovina were reviewed. The equipment lists are comparable with Andes having a much larger complement of dump trucks, more tandem axle models and newer equipment. The larger amount of equipment in Andes reflects, in part, the increased need created by maintaining double the road mileage. Andes also has duplicate or backup models for some specialty equipment (e.g. backhoe and grader).

Staffing. The number and compensation of highway department employees for the two municipalities are summarized in Table 4 below. The total number of highway department employees in Andes is double the staffing in Bovina, corresponding to the service need measured in miles of road. The wage based compensation for crew members is higher, on average in Bovina, than in Andes. However, there appear to be significant differences in portions of the benefit package, e.g. health insurance that could make the overall compensation comparison different for particular highway employees.

Table 4: Highway Department Staffing For the Towns of Andes and Bovina

	Bovina		Andes	
Personnel Type	Salary/Hourly Rate	Number	Salary/Hourly Rate	Number
Salaried				
Highway Superintendent	$ 42,005.00	1	$ 44,290.00	1
Hourly				
HEO/Working Foreman			$ 15.93	1
MEO	$ 16.10 *	3		
HEO			$ 15.50 *	8
Mechanic	$ 18.21	1		
Total		5		10

*MEO hourly rate for Town of Bovina crew members vary, the average is $16.10, all HEO crew members in Andes receive the same rate of $15.50. (HEO – Heavy Equipment Operator, MEO – Motor Equipment Operator)

Service Provision. The two towns provide a very similar range of highway services which are common to many rural highway departments. Table 5, below provides a comparison on a list of common service activities (not an exhaustive list). The table reflects responses by the two town highway superintendents. Both towns prioritize key routes and bus routes for winter snow plowing and clearing by 7 a.m. in the morning. For a typical snow event, both departments need 5-6 hours for a complete plowing of their road network. The highway superintendents also indicated rough estimates of annual work for summer maintenance, traffic control, and capital project work.

Table 5: Highway Department Service Characteristics for the Towns of Andes and Bovina

Services and Characteristics	Andes	Bovina
Winter Maintenance		
Snow Plowing (miles)	101	55
De-icing and Abrasive Materials (miles)	100	55
Snow Hauling	*	*
Morning Hour for Clearing Major/Bus Routes	7 a.m.	7 a.m.
Summer Maintenance		
Roadside Mowing - times per year (full mileage)	1 per year	1 per year
Ditch repair and Cleaning (miles/year)	50	15-20
Shoulder Repair	Washout areas	as needed
Traffic Control		
Signage (# replaced, # new)	20	24+
Striping (miles)	--	--
Capital Projects		
Micropaving (miles)	--	--
Chip Seal -Oil and Stone (miles)	**	2
Paving (miles)	1 - 1.5	0.8
Reconstruct or Rebuild (miles)	0.2	--

*Neither town has areas that require regular snow removal and hauling for typical snow events, during some snow/storm events snow hauling is done for public safety, etc.
** The high volume of flooding in recent years and work on repairing flood damage has eliminated most of the chip sealing program of paved roads in Andes.

Highway Management Practices. Department management and the pattern of investment in road construction, equipment and facilities can be an important determinant of road quality or condition and operating costs. Both towns have invested in relatively new garage, fuel and materials storage facilities. Bovina has an older complement of vehicles and single axle trucks for road maintenance, plowing, materials hauling, etc. Several practices and opportunities could assist in the effective investment and road management in the future.

Equipment Replacement Plan. Both towns would benefit from a written equipment replacement schedule that is developed with board approval. This plan can be used along with annual monitoring of vehicle by vehicle maintenance costs to ensure that equipment replacement is done on a timely basis to minimize town equipment costs. Bovina's highway superintendent currently tracks maintenance by vehicle with a computer software program designed for this purpose.

Pavement Management Systems. Relatively low-cost software and approaches are available to assist in annually evaluating road conditions and prioritizing needed investments. In some respects these systems formalize the informal approach used by many road managers in overseeing their road network. The Cornell Local Roads Program (CLRP) helps departments in implements a low cost software tool named RSMS. The CLRP approach uses a student summer intern to help work through the system the first time. This software can be useful for managing priorities on both paved and unpaved roads. RSMS will help identify and list road needs based on local priorities. An annual index of condition will help measure the improvement or decline in the overall network. Both Andes and Bovina have highway department staff with the computer skills to implement a computerized pavement management system. Please refer to the CLRP website for this opportunity (http://www.clrp.cornell.edu/RSMS/RSMS.htm).

Management Training. The highway superintendents from Bovina and Andes have extensive experience in highway department tasks and years of experience as elected superintendents. However, management can be a challenging step and training is often overlooked. The Cornell Local Roads Program (CLRP) provides management and leadership training for highway personnel at reasonable cost. CLRP has a short course on managing small highway departments and a more extensive program of training called, the Road Master Program. This more extensive program allows highway managers to select from a menu of key skill areas to help complement their practical experience. Either of these options would provide the experienced managers in Andes and Bovina the ability to broadened their management skills and have opportunity to learn from other experienced highway staff. See the CLRP website for more details (http://www.clrp.cornell.edu/workshops/roadmaster.htm).

Accounting for Program Activities. Both towns currently budget personnel using a "seasonal payroll" approach. This is common among town highway departments. Budgeting personnel by highway service activity and then tracking personnel use during the year by service activity would provide a better management approach for understanding how much particular highway services and service activities cost and their budget to actual comparison. This would be similar to the practices required to track, equipment, personnel and materials cost for FEMA reimbursement. Flood damage and planning for the related repair costs is an area that appears to need more attention for the Highway Department in the Town of Andes. In particular, the town needs to have a prompt, accurate estimating and scope writing to get their event eligible costs back. To accomplish this and ensure the fiscal benefits the town might consider having an engineering firm on retainer or at a minimum consulting with the county DPW before writing Project Worksheets with FEMA.

Contracting with Delaware County for Winter Road Maintenance

County highway networks vary substantially across New York State. Many of these differences affect the relative cost for citizen tax payers. Delaware County has just over 1,871 miles of local roads (town, village and county). Delaware ranks near the top, 16th, among New York's 62 counties (including the five boroughs of New York City) in total local road mileage while it is near the bottom in total population served (53rd). Given Delaware's high number of miles of road and relatively low total population, it is not a surprise that the county ranks almost last (60th of 62) in the number of persons per mile of local road. These rankings reflect Delaware's significant geographic size, larger than the State of Rhode Island, and relatively sparse population.

It is also important to examine the relative mix of county versus town roads. Delaware has 261 miles of county owned roads which represents about 14% of local roads. Conversely, over 86% of the locally owned mileage in Delaware County is town and village owned. Delaware County's 14% of local roads

yields a rank of 54 among the 62 counties. This means that, compared to other counties, Delaware County owns a relatively small proportion of the local road network. All of Delaware County's road mileage is paved and generally serves, along with State owned centerline miles, as part of the core or backbone of the road network with a higher volume of traffic on average than other local roads. Most town roads have lower traffic volumes and a substantial portion of town roads in Andes and Bovina are unpaved.

The county road mileage in the Towns of Bovina and Andes are maintained by crews that are deployed from the county's main facility in Delhi. These crews must travel 7 miles one way to reach the start of County Road 6 in the Town of Bovina, 12.8 miles to reach the start of County Road 1 in the Town of Andes. The Delaware County Public Works Department, in recognition of the dispersed character of the county road network, has entered into contracts with a number of towns to provide winter maintenance services. The county currently has a contract from New York City to provide winter maintenance on the Pepacton Reservoir service road mileage, including a portion in the Town of Andes.

Delaware County Public Works has an interest in contracting out winter road maintenance for county mileage in the Towns of Bovina and Andes, and the NYC mileage in the Town of Andes. Table 2, below, includes the current town mileage in Andes and Bovina, average plow route mileage and the increase in mileage per route implied by adding county contracted miles. The added mileage per route is calculated for illustrative purposes only. Incorporating this new mileage in the Town plow route network would require careful consideration. Adding the 18.2 NYC miles (see table 1) to the Andes plow route system would inevitably require one or more additional plow routes.

Table 2: Current Winter Plow Route Mileage and the Impact of Increased Mileage

Town	Town Mileage	Percent Seasonal	Town Plowed Mileage	Number of Plow Routes	Average Miles Per Route	Average Miles Per Route Adding County Miles
Andes	110.9	9%	100.9	8	12.6	13.8
Bovina	55.0	0%	55.0	5	11.0	13.2

The Delaware County Department of Public Works provided three years of cost data from an existing winter maintenance contract with the Town of Kortright to help evaluate this option. In contracting with Towns the county prefers to enter into a five year agreement that reimburses the town for personnel and equipment costs on an hourly basis. Equipment costs are reimbursed based on current hourly rates published by the State Department of Transportation. Labor rates are a direct re-imbursement for the hourly rate plus fringe benefits of the town employee operating the plow truck. All abrasive and deicing materials used for county winter maintenance are delivered onsite for town use by the county so there is no money transaction for materials costs. Table 3 contains estimates of the likely annual reimbursement to Bovina and Andes for plowing county road mileage (and NYC mileage in Andes).

Table 3: Estimated 2011 Annual County Re-imbursement Revenue for Contract Winter Maintenance*

	Bovina	Andes	Andes Co. & NYC
Total Re-imbursement Revenue	$ 44,494	$ 38,081	$ 111,035
Equipment portion of Revenue	$ 37,230	$ 31,864	$ 92,907
Labor portion of Revenue	$ 7,264	$ 6,217	$ 18,128
County Mileage	11.1	9.5	27.7

*the figures in this table were estimated by calculating per mile county reimbursements from three years of contract data for the Town of Kortright. Per mile estimates were then multiplied by the total county miles in Bovina and Andes. The total reimbursement was broken into equipment and labor amounts using a percentage based on the hourly rates for labor and equipment. The personnel and equipment costs per mile would vary (likely increase) with the personnel and equipment assigned to this task by Andes and/or Bovina. The key is the proportion of staff time and equipment cost associated with the contract.

As noted earlier, the addition of county road mileage may not be easily incorporated into town winter plowing routes. There are at least two important cost considerations for town highway superintendents. First, the county requires a high salt mix as the standard application on county roads. In contrast, in both Andes and Bovina most town roads are unpaved and require an abrasive materials mix with low or no salt for road applications. Second, if the additional county road mileage cannot be handled without increasing the number of town plow routes, new personnel will be required to man additional routes. The personnel figures in Table 3 indicate that the level of cost reimbursement would cover only about 18-20% of the annual salary of an equipment operator. If seasonal winter plow truck operators are available this problem can be more easily addressed. Both material application and personnel may present challenges to a county to town contract for winter plowing services.

Table 4 below provides an estimate of the ability of this cost reimbursement by the county to support the financing of a new tandem axle plowing equipment by the town. The county plowing contract would cover roughly six months equipment usage for the fiscal year. The contractual reimbursement rate for Bovina would yield about $37, 230 dollars annually. This amount would cover about 85% of the annual cost of a tandem axle truck as outlined in Table 4 (4% interest option). A comparable calculation indicates that the Andes contract would cover approximately 72% of the annual equipment cost for a new purchase.

Table 4
Estimated Annual Cost for the Purchase of a New Tandem Axle Plow Truck
Estimated Purchase Price of $ 200,000

Five Year Loan -monthly payments	Payment Amount	Annual Cost	Total Loan Cost
4% interest rate	$ (3,683)	$ (44,200)	$ (220,998)
3% interest rate	$ (3,594)	$ (43,125)	$ (215,624)

Summary & Recommendation

For both Bovina and Andes contracting with the county for winter maintenance may be valuable. The value depends on a careful internal assessment of the needed plow route changes, staffing flexibility and equipment needs. In some other instances, county to town contracting has improved local financial and equipment capacity to serve local residents. In the case of Bovina, this contracting option may provide the opportunity to move to a newer complement of tandem axle highway trucks over time.

This larger plowing equipment may permit longer plow routes with less need to reload materials and better equipment for other materials hauling needs year round. This potential opportunity is worth a joint discussion with the town highway superintendent and the county public work staff to explore potential plow route options and other characteristics in more detail. There is a clear advantage for the county in reducing the significant "deadheading" costs in deploying county crews from Delhi to service county roads in Andes and Bovina. A contract with the county could provide valuable resources to reduce the level of town property tax based investment in new equipment over-time.

For commuters, school children, local businesses, tourists and others --good roads that are maintained efficiently are important for direct daily needs. The whole county, town, village road network has to work well and in an integrated fashion to properly serve the community. Many if not most users don't know when they switch from county to town to state roads as they traverse the network. While the legal responsibilities and constraints of municipal road ownership have to be respected, it is in every Delaware County local government's interest to work to make the whole road network function effectively.

In the Towns of Andes and Bovina, as in most Towns, either state or county roads have to be traversed to reach town roads. It generally does not work in the converse because of the class and use of county roads. County roads generally serve as major traffic collectors or connectors of communities or key points. Town roads are typically at the more remote portion of the road network serving largely rural and residential uses. As a consequence town trucks regularly traverse county roads for both summer maintenance and winter snow plowing and the distribution of road de-icing materials.

Depending on a number of factors, we would expect, therefore that towns to be able to plow county roads on their way to plowing town mileage, but this would not lead to a simple reduction in the total number of town plow routes. A variety of adjustments would have to be made in reconfiguring town routes to accommodate county mileage. In this case the high percentage of unpaved town roads is a limiting factor. Other important factors to be addressed are: total time and mileage per route, the need to (or avoid) reloading for de-icing and abrasive materials and assuring priority roads are plowed first.

The task of efficient and safe snow removal establishes a lower bound on crew size for many town highway departments. Highway departments need to have adequate staffing to assure that roads are safely cleared for school, business and commuter traffic by about seven in the morning or earlier. A set of plow routes are generally established that utilize all available employees and permit coverage of the town's road network in time for morning traffic. These plow routes serve a general pattern for snow removal as needed during other parts of the day. Unique situations like icing and pre-storm preparation lead to a variety of options off of this basic set of plow routes and sequence of activities. Full-time town highway staff members are sometimes augmented by part-time or seasonal employees in the winter months.

There is greater flexibility for towns in addressing their summer road maintenance work load. Summer maintenance tasks, and the demand for personnel, can be adjusted through contract work and crew/equipment sharing with other local governments for paving, materials hauling, specialty work, etc. In contrast, winter conditions require that a certain minimum crew size is needed to regularly clear local roads safely and on time. With the exception of localized emergency conditions, most towns need their full crew and winter equipment complement to provide local safe efficient winter snow removal.

Assessment of Real Property

The fair and effective assessment of real property is an important administrative service that supports town government finance and service delivery. Andes has a full time elected assessor and Bovina has a part-time appointed assessor. Both assessors have significant years of experience and training. Andes completed a full reassessment in 2007 and plans to maintain assessments at 100% of market value. Bovina has not had a reassessment in 30 years and its equalization rate is currently 23.91 or roughly 24% of full market value. Because of this length of time, we would expect substantial inequities in the assessment role. The current Bovina assessor has worked diligently to move the town from a system of paper records, conducting data collection and data entry into RPS Version IV, the software provided by New York State's Office of Real Property Tax Services (ORPS). These efforts would position the Town of Bovina to conduct a re-assessment if the board chooses that policy.

A good relationship and information flow between the building department (permits and code enforcement) in valuable in keeping up to date property records for assessment. Andes has a very good relationship and flow of information between these two town service units. Both town assessment offices have benefitted from valuable support and assistance from the County Director of Real Property and his staff.

Table 5 below contains information on staffing, budget and the number of assessing parcels in the two towns. Total assessing costs represent about 13% of non-highway costs in the Town of Andes General Fund and 15% of non-highway costs in the Bovina General Fund. In budgeted dollars Bovina's annual spending is about 42% of Andes budgeted spending. This compares favorably to the parcel count or service load of the two towns. The total parcels count for Bovina is 41% of the larger parcel load managed by Andes.

The number of parcels per assessing staff person is a criteria used to evaluate the service provision of local assessing units. The international association of assessing officers (IAAO) has identified 2,500 parcels per assessing unit staff person as a general professional guideline (IAAO, Property Appraisal and Assessment Administration, pp. 420-421). The IAAO also points out that larger assessing units benefit from economies of scale and can handle more than 2,500 parcels per staff person. More than half of the assessing units in New York have less than 2,500 parcels. The data in Table 5 indicates that Andes is operating just below the IAAO standard. Bovina, with a part-time appointed assessor, has a parcel count that is 40% of the IAAO standard and is spending about 42% of Andes assessment budget (with a full-time assessor).

Table 5: Property Assessment Staffing, Cost and Parcels for Andes and Bovina

Municipality	Number of Assessors	Program Cost**	Parcels*	Parcel Standard*
Town of Andes	1 Full-time	78,664	2,429	2,500
Town of Bovina	1 Part-time	32,963	992	2,500

* "Parcels" represents the current assessment roll total parcel count on the Office of Real Property Tax Services Municipal Summary for the Towns of Andes and Bovina. "Parcel Standard" represents the IAAO (International Association of Assessing Officers) standard of 2,500 parcels per assessing unit staff person. This represents a standard number of parcels that can be handled by a full time assessor with variation for the mix of parcel types, etc.

**Program Cost includes all 2010 budgeted costs: personnel, benefits and other program costs

The citizen survey contains some valuable insights regarding assessment services. While citizens in both towns expressed high level of satisfaction with most current services, Bovina citizens expressed particular concern about property assessment. Citizens' general satisfaction (either completely or somewhat satisfied) with local public services was 81% in Andes and 91% in Bovina. When asked about particular public services, citizens also were generally very positive in both towns. Of the 10 specific services rated, the satisfaction with Property Assessment in Bovina was the only service that less than 50% of citizens (47%) rated the service as satisfactory. Property assessment also displayed the largest percentage spread between the two towns, with 62% satisfied with the service in Andes, but only 47% in Bovina. Bovina residents expressed the highest level of "Not at all satisfied" for any of the 10 services with 21% expressing a high level of dissatisfaction with Property Assessment. The highest percent of residents that were "Not at all satisfied" for all other services was less than 10%. The survey results do not provide a clear reason for the relative dissatisfaction with Property Assessment in Bovina. We must at least ask if the long lag since the last revaluation, the very low equalization rate and the potential inequities are not at least a part of the concern over this service.

A shared assessment arrangement may not be warranted on service efficiency grounds, given IAAO service standards and the comparative budget resources. It may valuable to explore a shared arrangement to help complete and maintain the updating of assessment records and to conduct a revaluation in Bovina. This would depend on the policy choice of the Bovina Town Board and the source of concern over Property assessment in Bovina.

The Real Property Tax Law (Article 5, Title 4 Section 579) has been amended to permit two general types of local coordinated assessment programs, with and without direct county involvement. For programs without direct county involvement, two or more assessing units within the same county may establish a coordinated assessment program by jointly entering into a municipal cooperative agreement which provides for a single assessor to be appointed to hold the office of assessor in all the participating assessing units. All the municipalities in the coordinated assessment program have to have appointed assessors and they remain independent assessing units. The coordinated program must assess all real property at a uniform percentage of value in all the units. New units may be added to the coordinated program and participants may withdraw. A coordinated assessment program may be terminated. There are also provisions in state law to consolidate assessing units and to contract for assessing with the county.

There are currently two recently formed (2007 and 2008) coordinated assessment programs in Delaware County. The Towns of Masonville and Sidney have created a coordinated assessment program with a total of 4,436 parcels in the coordinated unit. The Towns of Kortwright and Meredith have developed coordinated assessment programs with 2,982 parcels in the unit. A coordinated assessing program between the Andes and Bovina would contain 3,421 parcels.

Two or more assessing units are eligible to receive a one-time payment of up to $7 per parcel if they assess all property at a uniform percentage and form a coordinated assessment program. Table 6 contains an estimate of the total aid available to the two towns if they choose to consider developing a coordinated assessment program. As noted earlier, this arrangement provides some additional budgetary resources to the Town of Bovina if it decided to conduct a revaluation. The Towns of Bovina or Andes could receive the same $7 per parcel if they entered into an agreement with the county to for assessing. This alternative would mean about $7,000 in aid for the Town of Bovina.

The pursuit of a coordinated assessment program would require a number of steps including the following. The towns would have to develop and approve an inter-municipal agreement for the

coordinated assessment program. A program application would have to be filed with the NYS Office of Real Property Tax Services. The Town of Andes would have to convert from an elected to appointed assessor. In practice both of the current assessing staff could continue under the new arrangement. There may be other aid programs from ORPS that could supplement this effort.

Table 6: Coordinated Assessment Aid Estimates for The Towns of Andes and Bovina

	Program Costs Resources	Parcels
Town of Andes	78,664	2,429
Town of Bovina	32,963	992
Consolidation Aid	23,947	
Total	135,574	3,421
Percent Increase	21%	

Management Capacity

The town board has both legislative and administrative authority in town government. The town supervisor has responsibility for aspects of town finance. As town government develops there is a tendency, as volunteerism declines and the state regulatory environment becomes more complex, to increase the number of full time positions and department leaders. The town board and supervisor remain the only central authority with oversight over the towns many functions and personnel. Some have responded to town developments by creating a position with central administrative authority by re-configuring existing town positions. The position of town administrator or manager oversees town operations on a day to day basis and is responsible to the town board for budget and policy implementation.

This change of structure may be an option for the town of Andes over the next 5 to 10 years as experienced town staff retire. Several aspects of core administration are now dispersed over a number of entities. The position of Town Clerk handles, a variety of information management and personnel functions. The core financial management function resides with the town supervisor. These core administrative tasks could be combined in the office of a day to day Town manager with oversight of other town functions and with office staff support. The current Andes budget includes roughly $100,000 inclusive of personnel benefits, for these core administrative tasks. This administrative reform would be much harder to visualize for the Bovina town government. However, there would be adequate resources for a shared management arrangement with Andes or another town.

Creating a town manager position would require a proposed local law on change in town government organization. Such a proposed law would be subject to mandatory referendum. This law would have to address changes in existing authority for core administrative responsibilities in the office of town supervisor and town clerk.

Purchasing

State bid price arrangements available online through the New York State Office of General Services (OGS) website will provide a cost effective options for many town purchasing needs. Most highway equipment, supply and materials needs can be met through either the state bid price arrangements or those bid prices for materials generated by the Delaware County Department of Public Works. There are several other purchasing opportunities that may be of value to the Towns of Bovina and Andes.

Energy. The Towns of Andes and Bovina are eligible to join the Municipal Electric and Gas Alliance, MEGA, a membership based aggregator that purchases electric and gas on behalf of member municipalities. MEGA has a simple, no fee, membership application form. Upon request MEGA staff members provide technical assistance and generate a quote for energy services. MEGA's performance has been consistent in reducing municipal energy costs. Delaware County is a member of MEGA.

General Supplies. Many counties work with major suppliers/retailers to acquire discount pricing for the county and municipalities within the county. In particular, these arrangements have been made with national retailers for office supplies and equipment. Bovina and Andes should encourage Delaware County to explore purchasing agreements in this area.

Employee Health Insurance. Employee health insurance has been a major growth area in municipal costs. Tompkins County, New York created the Greater Tompkins County Municipal Health Insurance Consortium to provide affordable health insurance and prescription drug coverage for member municipalities. After a substantial startup period the Consortium will begin operation in 2011. It is based on a model used for some time by groups of school districts in New York State. This is a model that may be valuable for Andes and Bovina to replicate in concert with other Delaware County governments to reduce the growth in health insurance costs.

References

Office fo Real Property Tax Services, New York State Department of Taxation and Finance, *Uniform Assessment Standards.*
http://www.orps.state.ny.us/ref/pubs/uniformAssmntStd/uniformassmtstndrd.pdf

Office fo Real Property Tax Services, New York State Department of Taxation and Finance . *Guidelines for Effective Assessment Administration in New York State – A Self-Review Guide for Assessing Units*.
http://www.orps.state.ny.us/reassess/publications/guidelines.pdf

Other Sources Cited Directly in the Report.

Appendix

Andes-Bovina Shared Services Project Report

Table A1
Combined 2010 Budget Summary for the Towns of Andes and Bovina

Town of Andes					Town of Bovina				
Fund	Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised by Tax	Fund	Appropriations	Less: Estimated Revenues	Less: Unexpended Balance	Amount to be raised by taxes
A General	$ 666,381	$ 80,850	$ 65,000	$ 520,531	A General	$ 304,031	$ (53,130)	$(50,000)	$ 200,901
DA Highway	$ 910,000	$ 223,500	$ 87,500	$ 599,000	B Highway Townwide	$ 505,478	$ (90,500)	$(56,000)	$ 358,978
Fire Districts									
Arena Fire District	$ 12,486			$ 12,486	FD103 Bovina FD	$ 103,750	$ -	$ -	$ 103,750
Andes Fire District	$ 193,970	$ 2,500	$ -	$ 191,470					
subtotal	$ 1,782,837	$ 306,850	$ 152,500	$1,323,487	**subtotal**	$ 913,259	$(143,630)	$(106,000)	$ 663,629
SPECIAL DISTRICTS: (Fee Based)					Special Districts				
Water District #1	$ 59,755	$ 59,755			Light District	$ 2,650	$ -	$ (1,000)	$ 1,650
Sewer District #1	$ 527,270				Water District	$ 27,647	$(27,647)		$ -
Street Lighting District:	$ 8,000			$ 8,000	Sewer District	$ 41,146	$(41,146)	$ -	$ -
Total (All funds)	$ 2,377,862	$ 366,605	$ 152,500	$1,331,487	**Total** All funds	$ 984,702	$(212,423)	$(107,000)	$ 665,279

Table A2 Combined Andes and Bovina 2009 and 2010 General Fund Budget

	Andes Budget				Bovina Budget	
Revenues						
	2009	**2010**			**2009**	**2010**
A1001 Property Taxes	436,766	452,341	A1001	Real Property Tax	176,491	200,901
A1090 Int. & Penalty on Taxes	8,500	8,500	A1090	Interest & Penalties on RP Taxes	5,000	5,000
A1255 Town Clerk Fees	400	450	A1255	Clerk Fees	300	300
A2115 Planning Board Fees	200	400	A2115	Planning Board Fees	600	400
A2389 US Postal Service			A2389	US Postal Service	15,000	16,000
A2401 Interest & Earnings	7,000	2,500	A2401	Interest and Earning	2,000	1,800
A2544 Licenses	150	150	A2544	Dog Licenses	130	130
A2555 Licenses & Bldg. Permits	13,000	12,000				
			A2590	Permits	4,000	4,000
A2610 Fines & Bail	13,000	13,000	A2610	Fines and Forfeitures	3,000	4,000
A2611 Dog Money	200	250				
A2680 Insurance Recoveries	-	-				
A2701 Refund of Prior Year Exp.	-	-				
A2770 Election Exp. Reimbursed	7,500	7,500				
A3000-Ballentine Park Grant	-	-				
A3001 Per Capita State Aid	8,600	8,600	A3001	Per Capita	4,500	4,500
A3002 JCAP Grant	-	-				
A3003 STAR Payment	350	-				
A3004 - Youth Program	-	500				
A3005 Mortgage Tax	40,000	15,000	A3005	Mortgage Tax	20,000	17,000
A3006-Member Item Grant	-	-		-		
A3007 Summer Concert Grants	-	-				
A3007-Revaluation Income	-	12,000		-		
A599 Appropriated Fund Balance	50,000	65,000		Appropriated Fund Balance	40,000	50,000
Total Revenues & Fund Balance	585,666	598,191		**Total Revenues & Fund Balance**	**271,021**	**304,031**

Appropriations

A1010.1 Councilman Salary	15,000	15,000	A1010.1	Personal Services	8,568	8,824
A1010.4 Counciman Expense			A1010.4	Contractual	500	250
A1110.1 Justice Salary	14,729	14,729	A1110.1	Personal Services	5,892	8,069
A1110.11 Justice Clerk	4,420	4,420	A1110.4	Contractual	3,200	3,000
A1110.4 Justice Expense	5,000	6,000				

Table A2, cont. Combined Andes and Bovina 2009 and 2010 General Fund Budget						
	Andes Budget				Bovina Budget	
Appropriations – cont.	**2009**	**2010**			**2009**	**2010**
A1220.1 Supervisor Salary	14,000	14,000	A1220.1	Personal Services	14,997	15,447
A1220.12 Ben. Admin. Salary	2,060	2,060				
A1220.13 Dept Supervisor Salary	1,000	1,000				
A1220.4 Supervisor Expense	1,500	1,500	A1220.4	Contractual	2,000	2,000
A1220.41 Bookkeeper Contractual	16,775	10,000	A1220.41	Bookkeeper	6,620	8,817
A1330.1 Tax Collector Salary	8,000	8,000	A1330.1	Personal Services	1,339	---
A1330.11 Tax Collector Deputy	500	500				
A1330.4 Tax Collector Expense	650	650	A1330.4	Contractual	1,000	---
A1340.1 Budget Salary			A1340.1	Personal Services	3,090	3,183
A1340.4 Budget Contractual			A1340.4	Contractual	---	---
A1355.1 Assessor Salary	40,685	40,685	A1355.1	Personal Services	22,731	23,107
A1355.11 Reval Project Admin	-	6,000				
A1355.11 Bd. Of Assessment Rev.	800	800				
A1355.2 Assessor Equipment			A1355.2	Equipment	---	2,000
A1355.4 Assessor Expense	6,700	4,700	A1355.4	Contractual	4,000	3,500
A1410.1 Town Clerk Salary	31,106	31,106	A1410.1	Personal Services	7,847	9,461
A1410.11 Dept Town Clerk Salary	8,652	8,652				
A1410.4 Town Clerk Expense	1,200	1,200	A1410.4	Contractual	2,000	2,900
A1420.11 Attorney (Merzig)	3,900	3,900	A1420.4	Contractual	1,000	1,000
A1420.4 Attorney Expense	12,500	12,000				
A1450.4 Election Expense	7,500	7,500	A1450.4	Contractual	2,000	1,500
A1460.1 R.M.O. Salary	3,090	3,090				
A1460.11 Deputy R.M.O. Salary	824	824				
A1460.4 R.M.O. Expense	100	100				
A1620.1-Buildings Personal Serv	-	1,000	A1620.2	Equipment	---	---
A1620.4 Bld. Expense Town Hall	15,000	16,000	A1620.4	Contractual	14,000	12,000
A1620.41 Bld. Expense Court	8,000	8,000				
A1670.4 Central Mailing & Print	5,000	3,000				
A1910.4 Insurance	38,000	46,000	A1910.4	Unallocated Insurance	20,000	19,000
A1920.4 Municipal Dues	2,250	2,800	A1920.4	Municipal Dues	1,200	1,200
			A1930.4	Judgments & Claims	1,000	500

Table A2, cont. Combined Andes and Bovina 2009 and 2010 General Fund Budget						
	Andes Budget				Bovina Budget	
Appropriations – cont.	**2009**	**2010**			**2009**	**2010**
A1990.4 Contingency	15,000	10,000	A1990.4	Contingent	2,000	2,000
A3310.1 School Cross Gd.	1,494	1,494				
A3510.1 Dog Control Off. Sal.	6,000	6,000	A3510.1	Personal Services	773	796
A3510.4 Do.g Control Exp	500	250	A3510.4	Contractual	100	100
A3620.1 Fire Inspector Salary	800	800	A3620.1	Personal Services	10,593	10,911
A3620.4 Fire Inspector Exp			A3620.4	Contractual	100	50
A4010.1 Health Officer Salary	750	750	A4010.4	Contractual	200	250
A4020.1 Reg. of Vital Stat. Sal	2,987	2,987	A4020.1	Personal Services	84	87
A4020.11 Deputy Reg. of Vit. St	927	927				
A5010.1 Hwy Supt Salary	44,290	44,290	A5010.1	Personal Services	40,782	42,005
A5010.11-Hwy Bkkpr Salary	3,090	2,500				
A5010.12 Deputy Hwy Supt Salary	900	900				
A5010.2 Hwy Supt Equipment	1,200	-	A5010.2	Equipment	---	---
A5010.4 Hwy Supt Expense	500	500	A5010.4	Contractual	1,400	1,400
A5032.4 Hwy Garage Expense	30,000	20,000	A5132.4	Contractual	12,000	12,000
A6510.4 Andes American Legion	450	450				
A6772.4 Andes Senior Citizens	650	650	A6772.4	Contractual	300	300
A6989.4 Keough Consulting	1,000	1,000				
A7110.4 Playground Contractual			A7110.4	Contractual	2,000	2,000
A7140.1 Pool Employee Wages	15,000	15,000				
A7140.11 Pool Director Salary	500	500				
A7140.4 Pool Expense	9,000	9,000				
A7320.4 Joint Youth Project Exp			A7320.4	Contractual	1,200	1,200
A7410.4 Library	27,420	27,000	A7410.4	Contractual	6,000	6,000
A7510.1 Historian Salary	773	773		-		
A7510.4 Historian Expense	100	100	A7510.4	Contractual	50	20
A7510.41 Del Co Historical Soc	400	400				
A7510.42 Andes Soc. Hist & Cul	300	300				
A7510.43 Ballentine Park	-	-				
A7550.4 Celebrations Exp.			A7550.4	Contractual	200	200
A8010.1 Code Enforcement Off.	8,755	8,755				

Table A2, cont. Combined Andes and Bovina 2009 and 2010 General Fund Budget						
	Andes Budget				**Bovina Budget**	
Appropriations – cont.	**2009**	**2010**			**2009**	**2010**
A8010.11 ZBA Clerk	1,545	1,545				
A8020.1 Building Insp. Salary	19,055	19,055	A8020.1	Personal Services	1,200	1,236
A8020.13 Planning Bd Clerk Sal.	3,090	3,090				
A8020.2 CEO Equipment	-	1,000				
A8020.4 CEO & Building, Exp	2,000	1,500	A8020.4	Contractual	4,300	5,000
A8030.4 Planning & ZBA	850	850				
A8020.41 Del. Co. Planning Bd.	4,500	4,500				
A8160.1 Transfer Stn Att Wages	12,000	12,000				
A8160.11 Transfer Stn Seasonal	3,700	3,700				
A8160.4 Transfer Station Exp.	5,000	8,400	A8160.4	Contractual	23,000	23,000
A8810.4 Cemetary expense			A8810.4	Contractual	1,850	---
A8989.1			A8989.1	Post Office -Personal Services	16,435.00	16,935
A8989.4			A8989.4	Post Office - Contractual	450	450
A9010.8 State Retirement	20,000	25,000	A9010.8	State Retirement	12,000	15,386
A9030.8 Social Security	21,500	21,500	A9030.8	Social Security	10,770	11,633
A9060.8 Health Insurance	50,000	56,000	A9060.8	Healths Ins	250	3,300
A9962.4-Drug Testing & Training	700	700				
			A9720.6	Prin, Installment Bond	---	13,334
			A9720.7	Int, Installment Bond	---	8,680
A9730.6 BAN Principal	-	41,000				
A9730.7 BAN Interest	-	34,000				
A9950.9 Revaluation Reserve	-	2,000				
Total Appropriations	585,666	666,381			271,021	304,031

Table A3
Combined Andes and Bovina 2009 and 2010 Highway Fund Budget

	Andes Budget				Bovina Budget	
	2009	2010			2009	2010
Income						
DA1001 Property Taxes	633,592	599,000	DA1001	Real Property Tax	357,277	358,978
DA2300 Transportation Services	15,000	15,000				
DA2401 Interest & Earnings	8,000	6,000	DA2401	Interest and Earning	3,500	2,500
DA2680-Insurance Recoveries	11,248	-				
DA2701 Scrap Metal	500	500				
DA2770 Unclassified Revenue	2,000	2,000				
DA3501 CHIPS	395,715	200,000	DA3501	Consolidated Highway	88,000	88,000
DA3960 FEMA	-	-	DA3960	FEMA	---	---
DA599 Appropriated Fund Balance	146,500	87,500	DA599	Appropriated Fund Balance	56,000	56,000
Total Income	1,212,555	910,000		**Total Income**	504,777	505,478
Appropriations						
DA1710.4 Administration, Contr.	8,500	8,500				
DA5110.1 General Repairs Salary	158,057	140,000	DA5110.1	Personal Services	72,446	55,500
DA5110.4 General Repair Expense	135,000	120,000	DA5110.4	Contractual	82,000	80,000
DA5112.1 CHIPS Project Salary	25,000	25,000				
DA5112.2 CHIPS Project Capital	370,715	175,000	DA5112.2	Capital Outlay	88,000	88,000
DA5120.4 Bridge Expense	15,000	5,000				
DA5130.1 Machinery Salary			DA5130.1	Personal Services	---	40,000
DA5130.2 Machinery Equipment			DA5130.2	Equipment	25,000	25,000
DA5130.4 Machinery Expense	136,248	120,000	DA5130.4	Contractual	36,000	36,000
D5130.41 Tool Fund	-	-				
DA5140.4 Brush & Weeds Expense	5,000	1,000				
DA5142.1 Snow Removal Salary	176,935	150,000	DA5142.1	Personal Services	72,446	55,500
DA5142.4 Snow Removal Expense	75,000	70,000	DA5142.4	Contractual	88,300	80,000
DA9010.8 State Retirement	20,000	30,000	DA9010.8	State Retirement	14,500	17,024
DA9030.8 Social Security	27,600	22,500	DA9030.8	Social Security	11,085	11,628
DA9050.8 Unemployment Insurance	3,000	2,000	DA9050.8	Unemployment Ins	---	---
DA9055.8 Disability Insurance	1,500	1,000	DA9055.8	Disability Ins	200	250
DA9060.8 Health Insurance	55,000	40,000	DA9060.8	Health Ins	14,800	16,576
Total Appropriations	1,212,555	910,000		**Total Appropriations**	504,777	505,478

Highway Appropriations from the General Fund

A5010.1 Hwy Supt Salary	44,290	44,290	A5010.1	Personal Services	40,782	42,005
A5010.11-Hwy Bkkpr Salary	3,090	2,500				
A5010.12 Deputy Hwy Supt Salary	900	900				
A5010.2 Hwy Supt Equipment	1,200	-	A5010.2	Equipment	---	---
A5010.4 Hwy Supt Expense	500	500	A5010.4	Contractual	1,400	1,400
A9730.6 BAN Principal	-	41,000	A9720.6	Prin, Installment Bond	---	13,334
A9730.7 BAN Interest	-	34,000	A9720.7	Int, Installment Bond	---	8,680
A5032.4 Hwy Garage Expense	30,000	20,000	A5132.4	Contractual	12,000	12,000
Highway Supt.Benefits		25,159				7,918
Total		168,349		Total		85,337