

**Dissolution Study and
Plan
Village of Port Henry, NY**

December, 2009

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Prepared for:
Village of Port Henry

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Project Director

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EXECUTIVE SUMMARY

The Village of Port Henry is located in the Adirondack Park on the shores of Lake Champlain in northern New York State. The Village encompasses just over one square mile of the 65-square mile Town of Moriah.

Iron ore extraction was an important industry in the area for 150 years, but with the decline, and eventual closing of the mines, both the Village and Town lost their industrial base and experienced very significant population declines. Today the Village has about 1,050 of the Town's 4,500 residents — down from 1,770 Village residents in a 5,800 Townwide population in 1960.

In early 2009 the Village successfully applied for a high priority planning grant from New York State's Local Government Efficiency (LGE) Grant Program. With this grant funding, the Village undertook a study designed to meet the following key goals:

- Inform residents about the advantages and disadvantages of dissolution;
- Provide a decision-making tool for Village residents to determine whether or not to dissolve the Village government; and
- Provide a Dissolution Plan that meets the technical requirements of the relevant New York law (Village Law, Article 19).

The Village appointed an eight-member Village/Town Dissolution Steering Committee and engaged the Center for Governmental Research (CGR) to assist with the study. This report constitutes the Committee's Final Report to the Village Board.

It is the intent of the Village Board to place a Dissolution Plan for the Village before voters in March 2010. If voters approve, the Village will be dissolved effective December 31, 2011 and the Town of Moriah will assume responsibility for providing services in the former Village per the Dissolution Plan.

The overall Dissolution Study included numerous components, including:

- Development of a “What Exists Report” – describing how the Village and Town currently provide municipal services, primarily based on extensive on and off-site research by CGR.
- Development of an “Options Report” – identifying and evaluating viable alternatives for delivering the services and functions provided by the Village.
- Creation of, and updates to, a project website (www.cgr.org/porthenry) – where study documents, presentations, fiscal analyses, timeline, feedback form, press releases etc. were posted as the study unfolded.
- Five Committee meetings
- A focus group of Village and Town residents
- Four public presentations
- Development of a Dissolution Plan – outlining how the functions and services of the Village will be continued if the Village dissolves, and also the fiscal and tax implications for residents of the Village and the Town-outside-Village (TOV).

The Dissolution Plan, the final document in this report, describes in detail how the two governments would merge into one; which existing Village services will be provided through special districts; which costs are to be absorbed by the Town; the fiscal and tax impacts for both residents of the Village and the TOV; and all other relevant aspects of dissolving the Village. For example, the Dissolution Plan describes creation of a new Port Henry Fire District, to include not only the existing Village but also encompassing all property bounded on the north by the Westport town line, on the south by the Crown Point town line, on the west by Routes 9N / 22 and on the east by Lake Champlain that fall outside the existing boundaries of the Village.

Projected Tax Impact Summarized

The Study Committee determined the projected tax impact of dissolving the Village both with and without additional Aid and Incentives to Municipalities (AIM). New York currently provides regular state unrestricted aid to the Village and Town totaling \$78,038, but would provide additional or “new AIM” if the two municipalities consolidate. In Year 1 of consolidation, based on current budget information, new AIM would amount to \$303,600 additional for the overall community, with future increases based upon the first year’s total AIM of \$381,638.

Due to New York State's current budget constraints and the corresponding uncertainty about this future source of revenue, the Study Committee makes projections both with and without new AIM.

Tax Impact With / Without Additional AIM for Home Assessed for \$100,000

Note: The information below summarizes, based on current budget information, the tax impact of dissolving the Village for a homeowner with property assessed for \$100,000. The analysis below excludes county and school taxes and water and sewer charges, which are not affected by dissolution. The Dissolution Plan at the end of this report provides additional detail on fiscal and tax impacts.

Village Resident (Port Henry Fire District)

	With AIM	Without AIM
Current Tax:	\$1,676.00	\$1,676.00
Savings if the Village Dissolves:	(\$567.02)	(\$403.66)
Projected Tax:	\$1,108.98	\$1,272.34
Percentage Change in Tax:	-33.8%	-24.1%

Note: Current tax rate per \$1,000 assessed valuation is \$16.76. The rate would drop to \$11.09 (with AIM) or \$12.72 (without AIM).

TOV Resident (In New Port Henry Fire District)

	With AIM	Without AIM
Current Tax:	\$1,000.00	\$1,000.00
Increase if the Village Dissolves:	\$39.12	\$202.49
Projected Tax:	\$1,039.12	\$1,202.49
Percentage Change in Tax:	+3.9%	+20.2%

Note: Current tax rate per \$1,000 assessed valuation is \$10.00. The rate would increase to \$10.39 (with AIM) or \$12.02 (without AIM).

TOV Resident (In Fire Protection District)

	With AIM	Without AIM
Current Tax:	\$1,000.00	\$1,000.00
Savings or Increase if the Village Dissolves:	(\$ 2.86)	\$ 160.51
Projected Tax:	\$ 997.14	\$1,160.51
Percentage Change in Tax:	-0.3%	+16.1%

Note: Current tax rate per \$1,000 assessed valuation is \$10.00. The rate would drop to \$9.97 (with AIM) or increase to \$11.61 (without AIM).

TOV Resident (Mineville-Witherbee Fire District)

	With AIM	Without AIM
Current Tax:	\$1,003.00	\$1,003.00
Savings or Increase if the Village Dissolves:	(\$ 2.08)	\$ 161.29
Projected Tax:	\$1,000.92	\$1,164.29
Percentage Change in Tax:	-0.2%	+16.1%

Note: Current tax rate per \$1,000 assessed valuation is \$10.03. The rate would drop to \$10.01 (with AIM) or increase to \$11.64 (without AIM).

TOV Resident (Moriah Fire District)

	With AIM	Without AIM
Current Tax:	\$1,029.00	\$1,029.00
Savings or Increase if the Village Dissolves:	(\$ 2.08)	\$ 161.29
Projected Tax:	\$1,026.92	\$1,190.29
Percentage Change in Tax:	-0.2%	+15.7%

Note: Current tax rate per \$1,000 assessed valuation is \$10.29. The rate would drop to \$10.27 (with AIM) or increase to \$11.90 (without AIM).

Key Documents in this Report

This report includes the following documents:

1. What Exists Report
2. Options Report
3. PowerPoint presentation to the public on Nov. 19, 2009 – to solicit public feedback on the options under consideration by the Committee
4. PowerPoint Presentation to the public on Dec. 17, 2009 – at the official public hearing to solicit public comment on the Committee’s Dissolution Plan for the Village. (Note: this presentation summarizes the key highlights of the Dissolution Plan)
5. The Dissolution Plan – submitted on Dec. 22, 2009 by the Committee to the Village

Acknowledgements

CGR is grateful to the members of the Study Committee for their considerable commitment and dedication in completing this project.

Village of Port Henry: Mayor Ernest Guerin, Trustee James Hughes, Walt Wojewodzic and Joseph Celotti (with Committee support provided by Village Clerk Denise Daly)

Town of Moriah: Supervisor Thomas Scozzafava, Councilman Richard Carpenter, Charlie Bryant and John Boyea

We are also grateful to the many Village and Town employees who contributed so significantly to this report. We especially thank the following for going above and beyond in providing critical information. Without their support this report would not have been possible.

Village of Port Henry: Janelle Jurkiewicz, Treasurer and Denise Daly, Clerk

Town of Moriah: Becky Gilbo, Senior Account Clerk and Budget Officer; Elaine Adkins, Town Clerk; and Rose French, Deputy Town Clerk

Staff Team

This project was directed by Charles Zettek Jr., Vice President and Director of Government Management Services. Vicki Brown, Associate Director, was Project Manager and Michael N'dolo of Camoin Associates provided fiscal analysis and assisted with numerous other aspects of this study. AES Northeast also provided consultant services for this project related to assessing the options for combining two water filtration plants and separate waters systems into one. Other CGR team members who assisted with this project include Katherine Bell, Manager of Information Systems, and Research Assistants Hung Dang, Michael Silva and Eric Morris.

HOW THE VILLAGE OF PORT HENRY AND THE TOWN OF MORIAH CURRENTLY PROVIDE MUNICIPAL SERVICES

*Services Provided, Personnel, Resources,
Revenues, Costs and Key Findings*

*The “What Exists” Report
Prepared for the Dissolution Steering Committee*

November 2, 2009

Updated December 10, 2009

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

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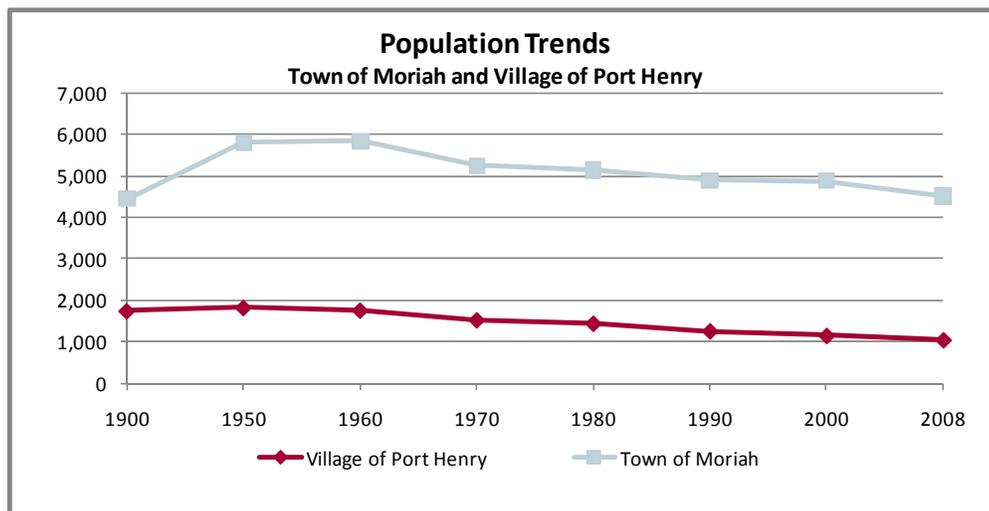
- Financial information is based primarily on 2009 budget information (calendar year for the Town, and the fiscal year ending May 31, 2010 for the Village) and the prior fiscal year actual revenue and expenditure data provided by the Village and Town.
- Financial information for previous years referenced in this report was provided by the Village and the Town. Expenditure and revenue information included in this report is based on reporting by the Village and the Town to the New York State Office of the Comptroller (OSC).
- Employee benefit costs for the 2008 calendar year were provided by the Town of Moriah and the Village of Port Henry.
- Additional data was also provided by others interviewed by CGR for this study.

INTRODUCTION

This report provides an overview of municipal services and financial information for the Village of Port Henry and the Town of Moriah, New York. It constitutes the study’s “What Exists” Report, and presents relevant Village and Town service and fiscal metrics. The Center for Governmental Research (CGR), the study consultant, developed this report on behalf of the Committee. This What Exists Report will serve to establish a foundation for examining options for the future.

Village & Town Population – per U.S. Census estimates

- 23% of the population of the Town of Moriah – a 65 square-mile area – reside within the 1.2 square miles that comprise the Village of Port Henry.
- Both the Village and the Town have experienced declines in population since at least 1960, and today the population is 1,050 in the Village and about 4,500 in the Town.



Where Residents Live

See Appendix A for a map showing the population of the Town by census block, based on Census 2000 data.

Staffing by Major Functional Areas

Based on staffing levels in the most recent fiscal year (2008 in the Town; 2008-09 in the Village), and excluding elected leaders, a total of 56 full, part-time and seasonal employees work for Village and Town government. As the chart on the next page shows, the breakdown is:

- Full-time = 33, with 9 in the Village and 24 in the Town
- Part-time = 12, with 1 in the Village and 11 in the Town
- Seasonal = 11, with 5 at the Village Beach/Campsite and 6 at the Town Beach/Campsite

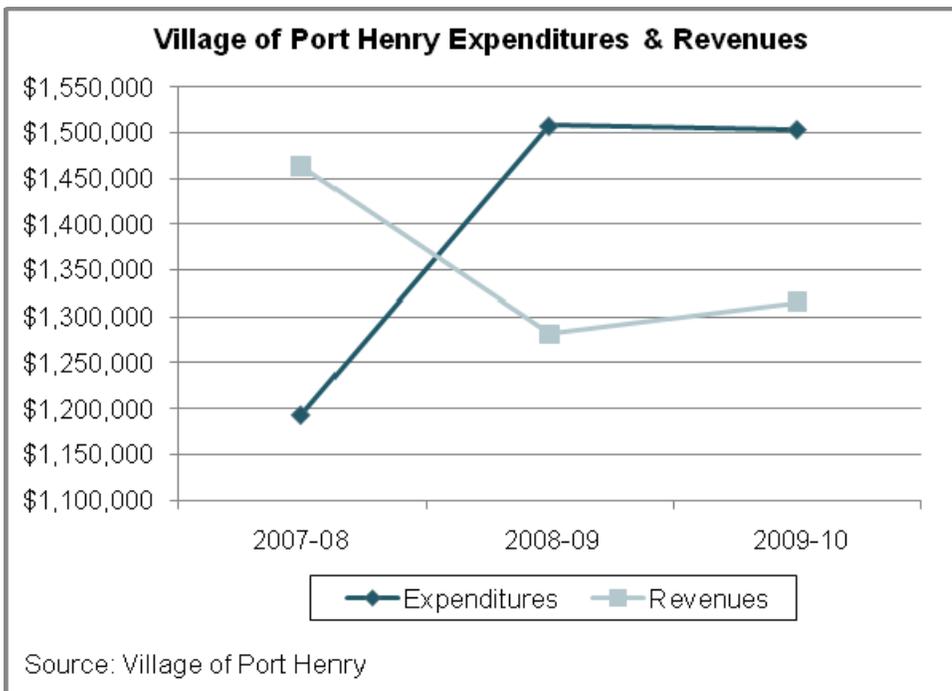
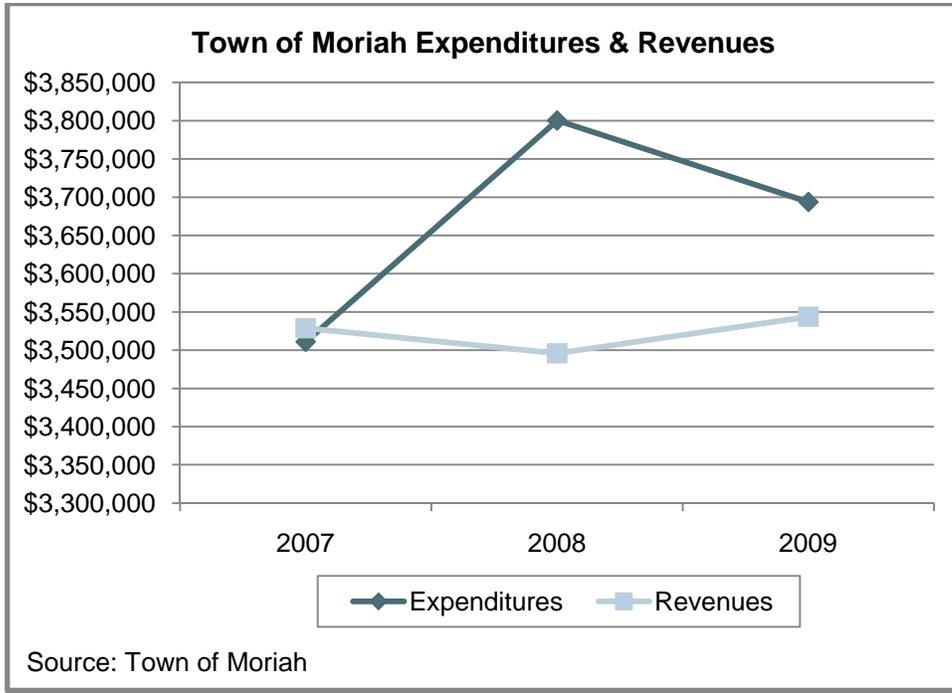
Current Staffing - Village & Town					
Area	Village FT	Village PT	Town FT	Town PT	Totals
Highway	5		10		15
Water/Sewer/WWTP	2		4		6
Bldgs. & Grounds			2	1	3
Police			2		2
Transfer Station			1	1	2
Court			1	2	3
Administration*	2		4	1	7
Assessor				3	3
Code Enforcement		1		1	2
Seniors - Driver				1	1
Animal Control				1	1
Beach Campsite**		5		6	
<i>Totals</i>	9	6	24	17	56

* In Town, Administration includes supervisor

**Beach/campsites are seasonal (in the summer of 2009, the Village reduced its seasonal staff to three plus one substitute)

Expenditures & Revenue Trends 2007-2009

As the graph on the next page shows, in the most recent fiscal year, and also in the current budget year, Village and Town revenues are not covering expenditures.



Revenues & Expenditures for the Village (2009-10) and Town (2009)

Current combined budgeted revenues for the Village and Town, excluding capital projects = \$4.8 million

- Village = \$1.3 million (27%)
- Town = \$3.5 million (73%)

Current combined budgeted expenses for the Village and Town, excluding capital projects = \$5.2 million

- Village = \$1.5 million (29%)

(Of above total, \$3,000 is budgeted as payment to the Town to support the Townwide youth program.)

- Town = \$3.7 million (71%)

(Of above total, nearly \$141,000 is budgeted to be paid to the Village which operates the joint sewer plant on behalf of both municipalities.)

Note: See Appendix B for detailed budget information for most recent three years: (B-1) summaries of revenues and expenditures; (B-2) Village revenues; (B-3) Village expenditures (B-4) Town revenues; (B-5) Town expenditures.

Taxable Assessed Value

Tax rates for the Town (2009) and Village (2009-10) are associated with the following taxable assessed values (TAV):

Town	\$185,836,094	
Town-outside-Village	\$140,742,138	(76% of Town TAV)
Village	\$ 45,093,956	(24% of Town TAV)

Tax Exempt Property

Based on assessed value, as of July 1, 2009:

32% of the of property in the Village is tax exempt

31% of the property in the Town is tax exempt

Guideline for Thinking About Cost Savings and How that Might Translate to Tax Savings

Because the Town and Village have significantly different net property valuations across which to spread their respective tax levies, a “penny” on the tax rate generates a different amount in both. CGR provides a guideline for calculating the tax impact associated with changing the tax levy, assuming no changes to taxable assessed values in the two communities. For every tax levy change of \$10,000, and based on current budgets, CGR estimates the impact would be:

- Town - \$0.05 per \$1,000 of equalized taxable valuation
- Town-outside-Village (TOV) - \$0.06 per \$1,000 of equalized taxable valuation
- Village - \$0.20 per \$1,000 of equalized taxable valuation

Employee Benefits

Employee benefits costs for the Village and Town, based on the 2008 calendar year, including all employee (except unemployment insurance) and retirement benefit costs = \$911,380

- Village = \$187,275 (21%)
- Town = \$724,105 (79%)

The Village currently has five retired employees and one spouse of a retiree receiving benefits. Three retired employees are under age 65 and receive health insurance benefits, and the others are over age 65 and receive Medicare supplement and prescription coverage benefits only. Total benefit costs for retirees (year ended 5-31-09) was about \$34,000, with Village taxpayers funding this expense. If a retiree dies, all benefits for the spouse cease.

The Town currently has 14 retirees and six spouses receiving benefits. If a retiree dies, all benefits for the spouse cease. The total benefit cost for retirees was \$107,642 in 2008. Retiree costs in the Town are allocated to taxpayers Townwide.

Note: the Village does not pay unemployment insurance, but self insures and had no claims in the most recent fiscal year. The Town paid a total of \$17,690 for unemployment insurance in 2008, which essentially paid for unemployment benefits received by seasonal workers at the campground.

Fund Balances Village and Town

- Total fund balances in the Village = \$600,000 (including \$87,500 in joint sewer)
- Total fund balances in the Town (excluding districts) = \$995,000
 - 49% in Townwide general fund
 - 29% in the Town-outside-Village (TOV) Highway fund
 - 22% in the Townwide Highway fund

Town and Village Fund Balances		
	Fund / Purpose	Fund Balance
Town of Moriah (Balance as of 7-31-09)	General Townwide	\$490,486
	General TOV	\$4,062
	Highway Townwide	\$216,106
	Highway TOV	\$284,285
	Water District #1*	\$101,006
	Water District #2*	\$62,860
	Water District #3*	\$10,021
	Sewer District*	\$331,504
	TOTAL	\$1,500,330
	TOTAL excluding Districts*	\$994,939
Village of Port Henry (Balance as of 6-1-09)	General	\$330,447
	Water (Village-wide)	\$78,188
	Sewer (Village-wide)	\$103,163
	Joint Sewer	\$87,534
	TOTAL	\$599,332
	TOTAL excluding Joint Sewer**	\$511,798

*In the Town, water and sewer district fund balances only apply to the districts

**Joint Sewer = Wastewater Treatment Plant Project of Village and Town

Sources: Village and Town

Village and Town Debt

The information below shows all debt in the Village and Town as of September 30, 2009. We note that the debt for the joint sewage treatment plan is carried under the sewer fund debt (Village) and sewer district debt (Town), per mutual agreement.

Village of Port Henry Debt (As of 9-30-09)	
Fund / Purpose	Principal Outstanding
General	\$282,922
Water (Village-wide)	\$822,000
Sewer (Village-wide)	\$2,315,231
Village TOTAL	\$3,420,153
Village TOTAL excluding Water & Sewer*	\$282,922

*Water and sewer district debt is only levied on users in specific districts in the Town. The Village is considered a district for comparison purposes.

Town of Moriah Debt (As of 9-30-09)	
Fund / Purpose	Principal Outstanding
General Townwide	\$517,900
Highway Townwide	\$48,505
Water District #1	\$2,891,714
Water District #2	\$2,293,583
Sewer District	\$3,550,901
Townwide TOTAL	\$9,302,603
Townwide TOTAL excluding Water & Sewer*	\$566,405

*Water and sewer district debt is only levied on users in specific districts in the Town. The Village is considered a district for comparison purposes.

Sources: summary and detailed data provided by the Village and Town

Water and Sewer Debt – Additional Detail

Town: water and sewer debt service is not a burden paid by all Town taxpayers, but only by those in the districts (see Appendix D for map of water districts in the Town). The Town has three water districts and a single sewer district. The Town bills for water and sewer once a year, and includes coupons for quarterly payment. Total bills sent annually by the Town number 1,100 since many users are billed for both water and sewer. See the chart below for additional detail.

Town District	Number Billed	Debt	Notes
Water #1 (Moriah)	575	\$3 million	User fee = \$270 per year. Debt fee = \$1.93 per \$1,000 assessed value (2009)
Water #2 - Mineville-Witherbee	433	\$2.4 million	User fee = \$270 per year. Debt fee = \$2.30 per \$1,000 assessed valuation (2009)
Water #3 – near south end of Village	26	No	Receive Village water. For each user, Town bills Village rate (\$312 per year) + \$22. Town sends \$312 to Village, and retains \$22 per user per year.
Sewer District	740 for sewer service; plus 90 billed just for debt service (\$184/year) since use own septic systems	\$3.6 million	User fee = \$420 per year, of which \$184 is for debt.

Village: water and sewer debt for the Village is not part of the property tax levy. The debt service charges on water and sewer bills are used to pay these debts. These expenses are a burden on water and sewer users, not Village taxpayers, although in many instances they are the same people. The Village bills for water and sewer twice a year. Total bills sent each billing cycle by the Village number about 550 with 525 of them for both water and sewer. A small number of residents living on the outskirts of the Village have septic systems and do not receive a sewer bill for either sewer operations or debt.

The majority of the Village is metered, and water billings are based on usage. Over 50% of water users are billed at the minimum rate (18,000 gallons or less) which, every six months, is \$71 plus \$49 for debt, for a total of \$240 per year. For sewer, there is a flat rate, every six months, of \$125 plus \$65 for debt, for an annual charge of \$380 a year.

Unions Representing Workers in the Village and Town

Teamsters Local 294 represents all union employees of both the Village and the Town. Union employees in the Village include DPW staff (excluding the superintendent) and water and wastewater departments for a total of 6 fulltime employees. The Town union represents full and regular part-time employees of the highway, water, sewer and police departments, excluding the highway superintendent and water/sewer supervisor for a total of 8 full-time and 1 part-time employees. Both contracts expire in 2010. CGR analyzed key provisions of the contracts that would be relevant should Village DPW and water/sewer staff become Town employees in the event of dissolution of the Village. As the next chart shows, many aspects of the contracts are similar.

Comparison of Key Provisions of Union Contracts – Village and Town

	TOWN UNION		VILLAGE
	Highway	Water	
Workday/Work Week	Same		Same
Overtime	Same		Same
Emergency Call Out	Same		Same
Clothing/Boot Allowance	\$400	\$250	\$200
Holiday	Same	Same	Same
Vacation	Same		Same
Sick	Same		Same
Personal	Same		Same
Bereavement	Same		Same
Retirement	Should examine - may differ on health benefits in retirement		
Health	Town has richer benefits program, requires smaller % employee contribution		
Seniority	Same		Same
Longevity	5-9yrs=\$200/yr; 10-14yrs=\$400/yr; 15-19yrs=\$600/yr; +20=800/yr	Same as Highway	10-14yrs=\$300/yr; 15-19yrs=\$400/yr; +20=\$600/yr
Wages 2010	H.E.O.'s=\$16.40/hr; Laborers=\$15.23/hr	Plant Operator=\$17.01/hr; Maintenance Person=\$16.40/hr	\$16.20/hr – effective June 1, 2010

Sources: Village Union Contract (Jan 1, 2008 - May 31, 2010); Town Union Contract (Jan 1, 2008 - Dec. 31, 2010)

SERVICES PROVIDED TOWNWIDE

Already Consolidated

Over the past 15 years, the Village and Town have consolidated their police, assessor’s office, justice court system, and animal control function. All of them are now provided only by the Town with taxes allocated to taxpayers Townwide. The municipalities also have a consolidated wastewater treatment plant that is operated by the Village on behalf of both municipalities. With the exception of the wastewater treatment plant, the study team did not address any of the consolidated services, since neither Village dissolution nor shared services apply to these services. Thus, detailed information on already consolidated services is not part of this report.

Not Studied as Part of this Project

In addition, there are other services that have traditionally been provided by the Town with little or no support from the Village, except as indicated below, and the Committee also did not focus on them for this report. Key examples:

- Transfer Station
- Senior Citizens Program (bus driver does refuel the van at Village garage)
- Summer Youth Program (Village contributes \$3,000 to the Town for this program)
- Historian (contractual arrangement with the Town, Village expends funds only for historical materials supplied directly to the Village.)
- Hudson Headwaters provides medical services (Town Building & Grounds maintains clinic building)
- Support for the Moriah Ambulance (\$22,000 budgeted for 2009 by the Town)

Also included in the not studied category are those relatively small expenditures which will most likely become Townwide expenditures in the event the Village dissolves. Key examples include:

- Support for the Sherman Library – currently the Town provides \$6,000 a year and the Village \$3,000 to bolster the library’s endowment fund, which no longer covers all expenses
- Celebrations – currently the Town provides \$3,375 and the Village \$3,000 a year for the community’s Labor Day celebration

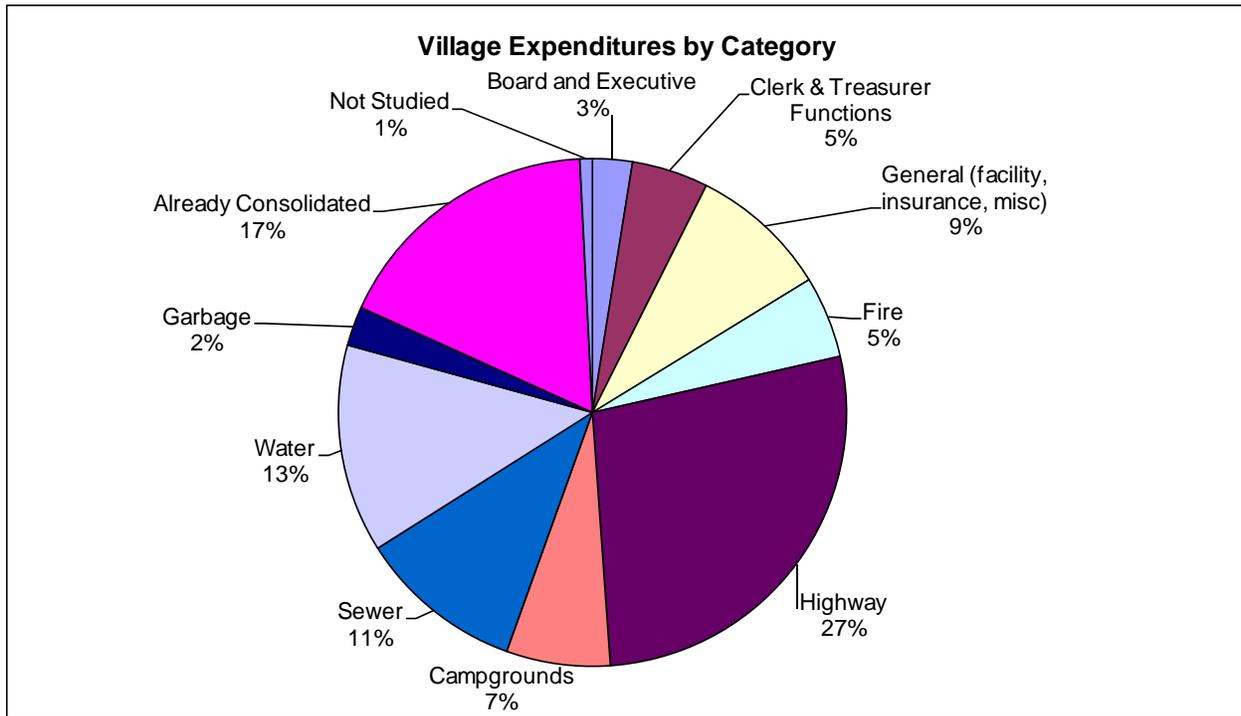
Note: “Not studied” does not mean expenditures won’t be accounted for in the Final Options Report that will provide information on potential cost shifts, efficiencies, etc. in the event the Village dissolves. Changes that result from dissolution will be factored into the final analysis.

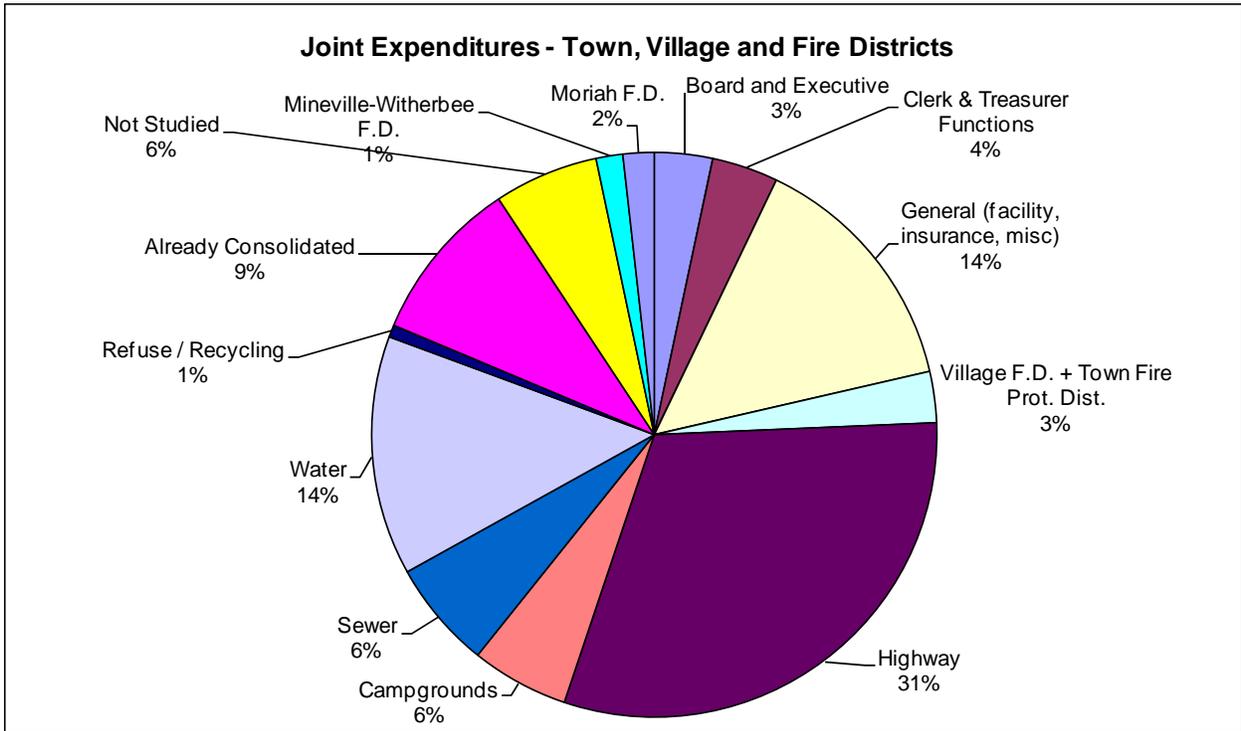
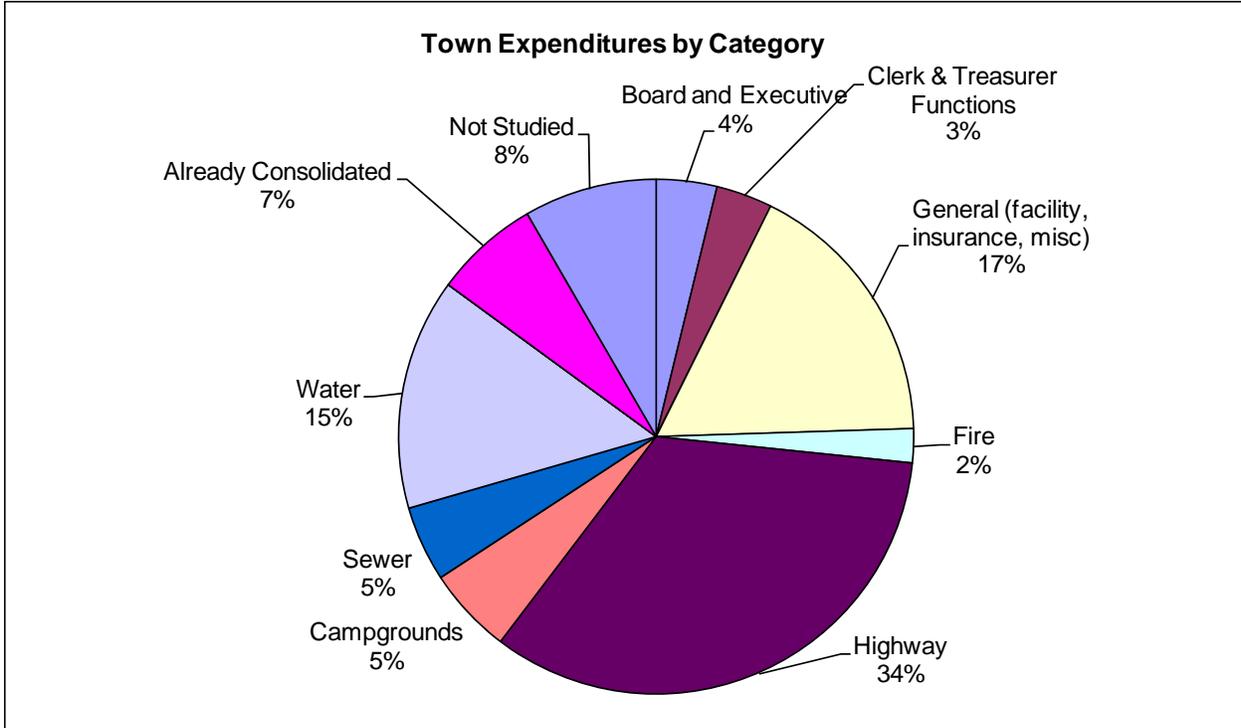
SERVICE AREAS THAT ARE THE FOCUS OF THIS REPORT

The next three charts, based on the most recent fiscal year expenditures (Village 2008-09 and Town 2008) graphically show not only which service areas we do not focus on in this report (“already consolidated” and “not studied”) but also those that we do spotlight – in the Village, the Town, and combined Village and Town. The percentages in the charts are approximate and are offered to provide a visual picture of where money is spent. The focus areas are:

- General Government
 - Boards and Executive
 - Clerk/Treasurer Function

- Highways
- Water
- Sewer
- Code Enforcement
- Fire Services
- Beaches and Campgrounds





Who Pays for the Services Described in the Remainder of this Report?

- Village net expenditures (costs less revenues) are allocated to all taxpayers in the Village, except water and sewer revenues and expenditures (including those for the joint sewer plant) are allocated to specific water and sewer funds and Village water and sewer users pay separately for these services.
- In the Town, the revenues and expenditures listed below are allocated only to the taxpayers identified below:
 - Code Enforcement – TOV taxpayers
 - 40% of Highway – TOV taxpayers (except CHIPS revenues for road work are allocated 100% to the TOV, as noted under Highways)
 - Fire Protection District costs – allocated only to taxpayers in the Fire Protection District (except that workers’ compensation, as noted under Fire Services, is a Townwide charge)
 - Sewer – taxpayers in the sewer district (this includes expenditures/debt for the joint sewer plant)
 - Water – taxpayers in water districts 1, 2 and 3
- In the Town, other net costs are currently allocated to taxpayers Townwide.

General Government

General government costs are those minimum level of expenses required for the Village of Port Henry to function as a municipal corporation, excluding any service-specific costs. These types of costs include the operations of the Village Board, facilities, insurance, elections and miscellaneous general operating expenses. In the case of the Village Clerk and Village Treasurer, we have allocated only a portion of their salaries and benefits to “General Government” since the remainder of their costs are borne by the water fund and sewer fund, for which the clerk and treasurer provide administration and billing services.

General Government Expenditures	
VILLAGE BOARD	
Village Board, salary (1)	\$20,000
Village Board, ss and medicare	\$1,530
Village Board, Miscellaneous	\$800
Total Village Board	\$22,330
CLERK AND TREASURER	
Clerk, Salary (2)	\$10,500
Clerk, Benefits (3)	\$5,462
Treasurer, Salary (2)	\$11,600
Treasurer, Benefits (3)	\$4,043
Contractual Expenses (4)	\$12,000
Total Clerk and Treasurer	\$43,605
OTHER GENERAL GOVERNMENT	
Legal	\$6,000
Elections	\$275
Village Hall	\$9,600
Insurance (5)	\$28,000
Dues	\$900
Registrar of Vital Statistics	\$400
Miscellaneous	\$1,000
Total Other General Government	\$46,175
Total General Government	\$112,110

Notes to the Table:

1. The Mayor receives a salary of \$8,000. Each Trustee receives \$3,000 in salary. Besides social security and medicare employer contributions, the Village Board does not receive any employee benefits from the Village.
2. As per the Village Budget, only half of the Clerk and Treasurer salaries are allocated to General Government. The rest is allocated to water and sewer.
3. Currently, both the Clerk and Treasurer have opted for the "buy-out" of health insurance coverage, charged only to the general fund. However, social security and retirement benefits are charged in the same manner as salary (half to general, half to water/sewer).
4. Contractual expenses for the Clerk/Treasurer include (a) general office supplies, (b) County charge to the Village for printing tax bills, (c) checks and processing, and (d) CPA fees for auditing.
5. The insurance policy covers all Village operations (i.e., general government, service-specific, and campgrounds). An exact breakdown of what percentage of insurance covers general government is not currently known and we have allocated 100% of that cost to general government.
6. In the Town, the full-time supervisor received a salary in 2008 of about \$29,000 and benefits totaling about \$5,000. Town Board members' salary = \$5,119 each, with an additional \$1,658 for the deputy supervisor. In addition, Town Board members received a total of nearly \$24,000 in benefits for 2008. The vast majority of benefit costs for board members were for health. Beginning in 2010, health plan benefits for board members will be reduced due to changes recently adopted by the Town Board.

Mayor and Trustees

If the Village dissolved, there would be no mayor or Village trustees. The costs savings would be \$22,330.

Clerks/Treasurer

Village:

- Major services provided encompass accounting, bookkeeping, budgeting, procurement, tax collection, registrar of vital statistics, elections, sale of garbage stickers, records management, licenses and permits, and clerical duties for board meetings and the Village. Staff are also involved in administrative tasks for water and sewer (e.g., billings) but these are budgeted under water and sewer and, as a result, do not appear in this section.

Town:

- Major services include all of those mentioned under the Village, plus marriage/fishing/hunting/dog licenses for residents Townwide; water and sewer billing and collections for the TOV; clerical assistance for the code inspector serving the TOV; and staff support for the assessor's office that serves the entire Town.
- Staff in the Town for this function include 3.0 FTE clerks, including the Town Clerk, Senior Account Clerk, and a Clerk Typist plus one very part-time clerk who works approximately 20 hours a week for about \$10 an hour but only during the four-month tax season. Personnel and benefits costs for all four individuals are allocated 100% to the general fund, thus are paid by all taxpayers Townwide.

CGR Observations:

1. Village residents do not benefit from the time spent by Town clerks on water and sewer billing and collection since the duties performed can only serve TOV residents in water and sewer districts.
2. Village residents cannot benefit from the time spent by the Clerk Typist on code enforcement clerical support, since the time spent is limited to assistance for residents in the TOV.
3. CGR estimates that Village taxpayers are helping to support about 1.0 FTE clerk in the Town where the time spent essentially benefits only residents of the TOV.

Highways & DPW

Note: DPW costs for water and sewer-related services are not included below, since these are covered in other areas of this report.

Services and Staffing Overview

As the chart below shows, to maintain 48.5 miles of road year-round; plow 35 miles of County road in the winter; plow the section of the state road (Rt. 9N/22) in the Village; plow sidewalks in the Village, pickup garbage/refuse once a week in the Village; provide curb recycling service in the Village twice a month; maintain and repair the water and sewer lines in the Village; trim trees in the Village; tackle brush/weed needs in the TOV; and provide maintenance at the Village beach/campsite involves:

- 2 fulltime superintendents
- 13 other fulltime staff
- 34 major pieces of equipment

Overview of DPW & Highway Services Personnel, Major Services and Equipment			
	Village 2008-09	Town 2008	Combined
Personnel			
Superintendent (Village = Deputy)	1	1	2
Heavy Equipment Operators*	4	8	12
Laborer	0	1	1
Major Services Provided			
Road miles - plow, sand, mow	6.5	42	48.5
Road miles – plow County roads	0	35	35
Road miles – plow State Rt. 9 & 22**	Short distance in V.	0	
Plow sidewalks	yes	no	
Refuse/garbage	1X per week	NA	
Recycling pickup	2X per month	NA	
Water line maintenance	yes	no	
Sewer line maintenance	yes	no	
Parks maintain	1 pocket park	0	
Brush/weeds/tree trimming	yes	yes	
Beach/campsite maintenance	7% of staff time	no	
Major equipment = # of pieces*			
Dump truck	4	1	5
Dump with plow/wing sander		4	4
Trailer	1	2	3
Pickup	2	1	3
Pickup w/plow		1	1
Payloader or loader	1	3	4
Flatbed	1		1
Backhoe	1		1
Grader		1	1
Bulldozer		1	1
Excavator		1	1
Track Paver		1	1
Wood Chipper		1	1
Water Truck		1	1
Water Tanker		1	1
Van		3	3
Broom/Brushhog		1	1
<i>Total pieces major equipment</i>	10	24	34

* 2 equipment operators retired in fall 2009, replaced with 2 laborers

** Village received about \$7,000 in FY 2008-09 to plow small section of state road in Village

*** Other vehicles in Village & Town (excluding fire & police) are: WWTP (pickup, dump truck, dump trailer) and Village water (2 tractors)

Sources: Village and Town, CGR interviews

Highway & DPW Expenditures

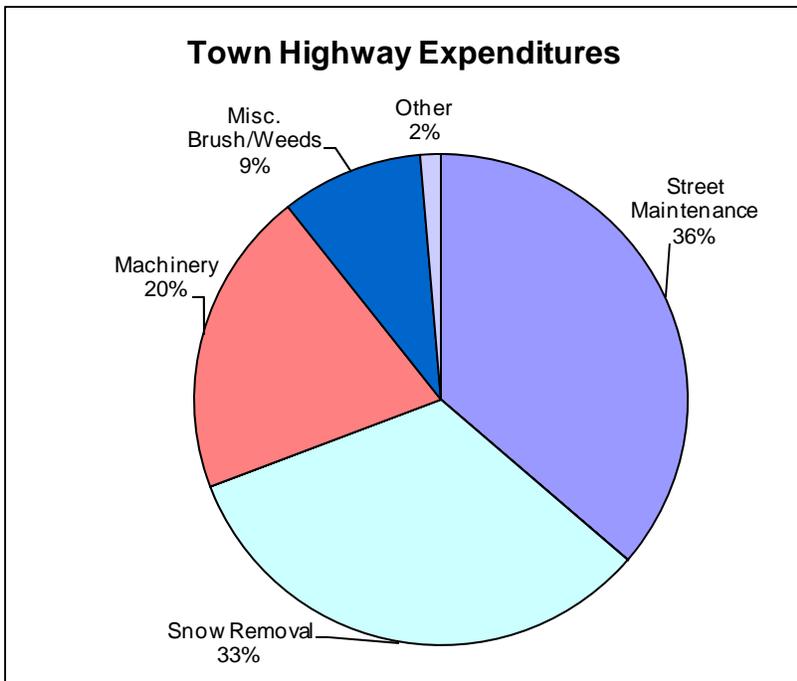
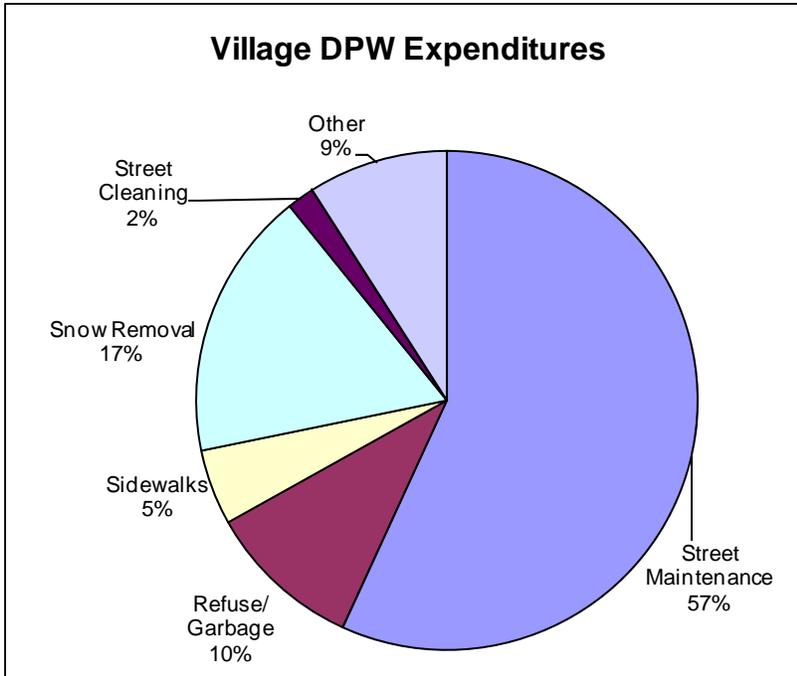
The next chart, based on a breakdown of actual costs for the most recent fiscal year show, the services provided in this function are key expense areas for both the Village and the Town,

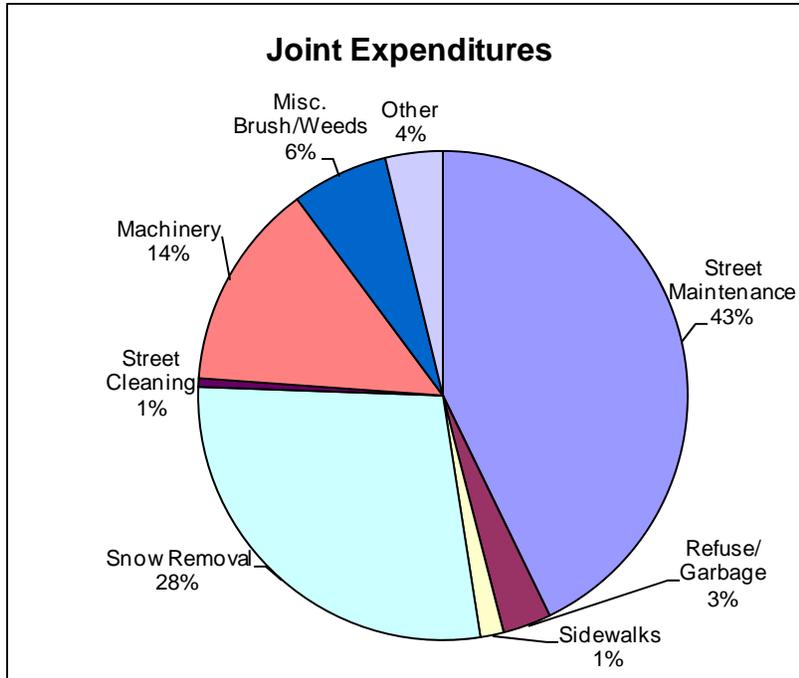
accounting for more than \$1.1 million in combined expenditures. We provide notes on how the chart was developed, then follow it with graphs that provide a visual picture of the graph below.

Highway & DPW Summary			
	Village	Town	Joint
	2008-2009	2008	-
Street Maintenance	\$202,115	\$277,881	\$479,996
Refuse/Garbage	\$35,748	\$0	\$35,748
Sidewalks	\$17,354	\$0	\$17,354
Snow Removal	\$61,825	\$252,390	\$314,215
Street Cleaning	\$6,316	\$0	\$6,316
Machinery	\$0	\$153,687	\$153,687
Misc. Brush/Weeds	\$0	\$71,420	\$71,420
Other	\$32,178	\$10,341	\$42,519
Grand Total	\$355,536	\$765,718	\$1,121,254

Notes on how chart above was developed:

(1) personnel expenses include all employee benefits except worker's compensation.
(2) does not include time associated with campgrounds or water/sewer
(3) Town does not pick up refuse/garbage/recycling, but Village DPW does
(4) street maintenance includes admin personal service time plus vacation, sick, personal time
(5) Under "Other" for the Village is "Community Beautification" and "Street Lighting" contractual expenses. For the Town, this includes Services to "Other Governments (County)"
(6) Debt service (interest and principal payments) are not taken into consideration herein.
(7) Town expenses under "General Repairs" and "Permanent Improvements" are shown in the "Street maintenance" line
Sources: Village and Town





Key Findings

Based on an analysis of Village and Town budgets and our interviews, CGR makes the following observations:

- The full cost of the Town Highway Superintendent (salary and benefits) is a Townwide expense, thus Village residents provide taxpayer support for two superintendents.
- Street lighting costs Village residents in two ways. They pay for street lighting in the Village (\$29,000 in 2009-10) and also are billed, along with all other taxpayers in the Town, to pay for street lighting in the TOV (\$47,000 in 2009).
- The Town allocates 60% of Highway expenses to taxpayers Townwide, and 40% to the TOV. (There is no sharing of services or equipment between the Village and the Town and all DPW work in the Village is provided by Village staff members.)
- In 2009, as occurred in 2008, the Town's allocation of CHIPS revenue (the major source of funding for road improvements) was allocated 100% to the TOV. In 2007, CHIPS funding was split, thus taxpayers Townwide and taxpayers in the TOV benefitted from this key revenue stream.

What Issues Could Be Addressed with Village Dissolution?

CGR identifies the following:

- Is there a willingness on the part of the Committee to consider creation of a Town DPW Department? Such a department could include all existing highway, DPW, water, sewer, and wastewater treatment plant personnel and result in efficiencies (e.g., reduced overtime costs, delayed need to replace some key equipment, use of key vehicles

Townwide for snow removal.) For example, the Town needs a backhoe and the Village already owns a new one. (Possible alternative to a DPW department that could be explored further: allowing for sharing of costs and personnel via agreements addressing specific funds).

- Should there be a garbage/refuse/recycling district in the former Village, with district users billed for the costs of the service? Or, would the community prefer to take the route that Ticonderoga did in 1993 when its village dissolved, and eliminate garbage/refuse service?
- Does the Committee want to consider the opportunity that dissolution would present to replace the aging, expensive-to-maintain garage and storage areas of both the Village and the Town? A new facility, which could house the existing vehicles and equipment of both departments, could be the subject of a new Local Government Efficiency Grant application to NYS. CGR notes that the Village highway garage facilities are early 1900s vintage, and appear to be very much in need of replacement or costly renovation. The Town garage, which is about 40 years old, is constructed of steel, and is costly to heat in the winter. With the opportunity to apply for a grant for a new facility, the community could consider a new site for a combined garage, which CGR believes could be located near the Village.
- What impact would organizational structure of this service area have on the potential for future personnel reductions, via attrition? CGR believes merging the departments would not result in any personnel reductions at this time. Reductions, via attrition, may be possible in the future depending on the organizational structure that the Committee would recommend such as a combined DPW/Highway Department.

Water

Staffing Overview

Village: 2 employees work half their time overseeing the water plant (with the remainder of their time spent running the joint wastewater treatment facility). The 5-person DPW Crew is responsible for water-related maintenance and repair on water transmission lines. According to a breakdown provided by the Village, for the year ended 5-31-09, about 8% of the DWP crew's time was spent on water-related work.

Town: 4 employees split their time between water and sewer, with duties ranging from overseeing the water treatment plant to providing maintenance. Unlike DPW, the Town Highway does not spend time on water-related projects.

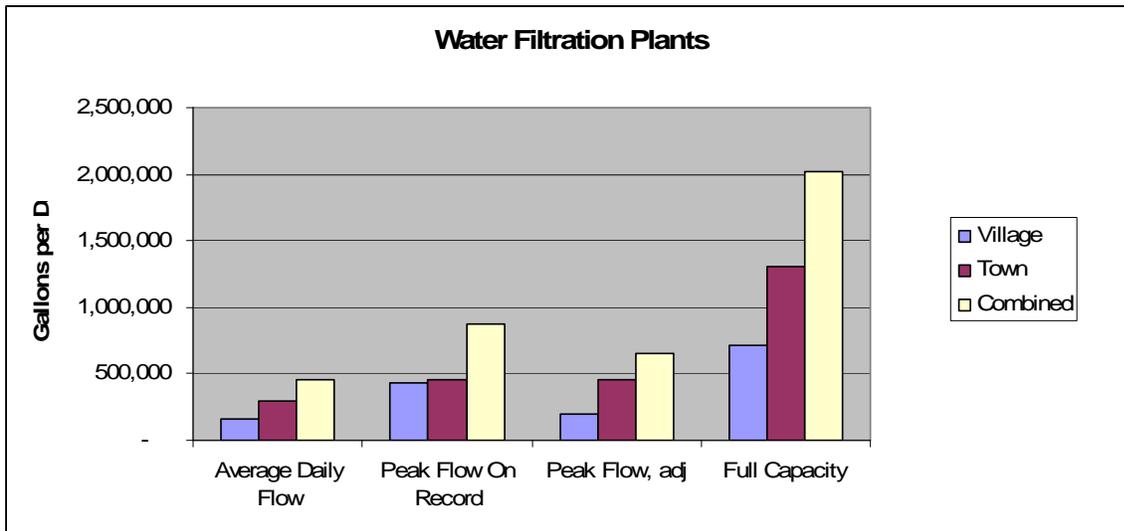
Water Filtration and Distribution

Both the Town and Village have recently constructed state-of-the-art water filtration plants with significant subsidies from various state and federal sources. The peak demand on record for the Village is 430,000 gallons per day and 450,000 gpd for the Town. It should be noted that the

Village peak demand on record is somewhat of an anomaly (resulting from a major break in the distribution system one day that caused a tremendous loss of water) and that “normal” peak demand is only approximately 200,000 gpd.

With the Town capable of delivering 1,300,000 gpd, it appears that there is sufficient capacity at the Town’s filtration plant to easily accommodate the peak flow demand on record at both the Village and the Town simultaneously (theoretically 880,000 gpd should peak demand occur on the same day in both municipalities, but likely significantly less).

Basic Statistics - Water Filtration Plants			
	Village	Town	Combined
Average Daily Flow	158,000	300,000	458,000
Peak Flow On Record	430,000	450,000	880,000
Peak Flow, adj	200,000	450,000	650,000
Full Capacity	720,000	1,300,000	2,020,000



The operations of the water filtration plants are composed of a different mix of expenditures between the Town and Village. It is our understanding that the Village received grant money for a very large portion of its capital costs, diminishing its debt service in proportion to overall costs. Indeed, the Village’s debt service only comprises 27% of all expenses compared to the Town’s cost of debt service at 41%. Both figures are relatively low compared to other newly built filtration plants in other communities due to public subsidies received.

Revenues and Expenses - Water				
	Village		Town	
	2009-2010		2009	
Revenues	\$200,706		\$498,751	
Expenditures				
Personnel Services	\$93,526	40%	\$137,177	28%
Contractual Services	\$65,000	27%	\$143,342	29%
Debt Service	\$64,943	27%	\$206,499	41%
Other	\$13,130	5.5%	11,733	2%
Total Expenditures	\$236,599	100%	\$498,751	100%
Net	-\$35,893		\$0	

The Town is unmetered and charges on a per-user basis (i.e., one hookup, one charge) for operations and maintenance costs as well as an *ad valorem* property tax levy to cover debt service. The Village is metered and charges accordingly, with no property tax for its Water Fund.

Sewer

Since staff involved in the water function also are involved in the sewer service area, staffing has previously been discussed. The one addition is that in the Village, based on an analysis of actual time billed in the fiscal year ended 5-31-08, the DPW crew spent about 10% of their time on sewer-related duties.

Sewer Collection and Sewage Treatment

The original sewage treatment plant was built in 1964 and served only the Village. However, in 1986, the Town and Village jointly undertook a major upgrade and connected the Town into the plant that is located in the Village and discharges into Lake Champlain. The plant was virtually entirely rebuilt in 2007 to meet stringent guidelines for the removal of phosphorous, with \$3 million in assistance from the Department of Environmental Conservation for the \$8.2 million plant. Two Village employees operate the treatment plant (the same employees operate the Village's filtration plant).

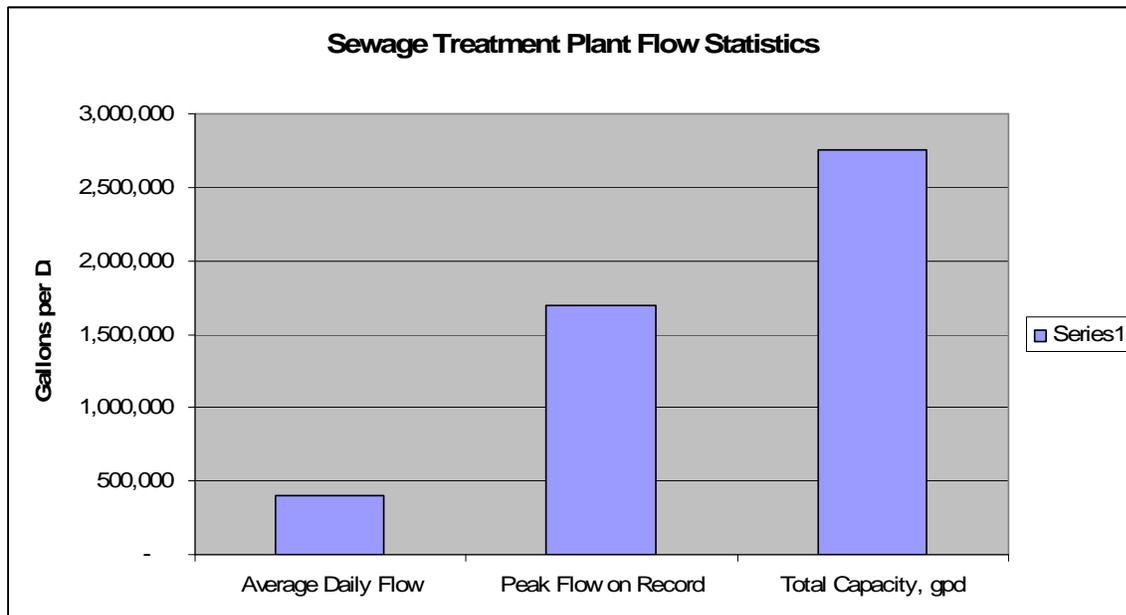
The Village is also the fiduciary agent of the joint treatment plant. The Village's "Joint Sewer Fund" collects revenues from the Town and Village's individual sewer funds under a pre-determined allocation agreement by which costs are divided 65/35.

Joint Sewage Treatment Plant		
	Joint	
	2009-2010	
Revenues		
Village	\$75,845	
Town*	\$140,855	
Other	\$65	
Total Revenues	\$216,765	
Expenditures		
Personnel Services	\$73,118	35%
Contractual Services	\$126,538	60%
Debt Service	\$0	0%
Other	\$11,348	5%
Total Expenditures	\$211,004	100%
Net	\$5,761	

**Note: Small discrepancy between Town budget and Village budget on Town's contribution to joint sewer*

As with the water filtration plants, there appears to be a large amount of capacity respective to peak flow demand on record of 1.7 million gallons per day.

Flow Statistics	
Average Daily Flow	400,000
Peak Flow on Record	1,700,000
Total Capacity, gpd	2,750,000



Unlike the sewage treatment plant, the sewage collection systems (i.e. mains and equipment), are maintained individually by the Town and Village under their respective sewer funds. The Town uses two employees (who also maintain the water distribution system) and the Village uses its DPW. The Village has recently authorized the purchase of a sewer jet truck that it will own and operate (see “other” line under Village), lending it to the Town’s sewer district on a fee basis as needed.

Revenues and Expenses - Sewer Funds				
	Village		Town	
	2009-2010		2009	
Revenues	\$247,100		\$465,788	
Expenditures				
Personnel Services	\$49,842	19%	\$96,497	21%
Contractual Services	\$41,000	16%	\$58,400	13%
Debt Service	\$64,524	25%	\$162,624	35%
Other	\$30,000	11%	\$4,000	1%
Sewage Treatment	\$75,845	29%	\$144,267	31%
Total Expenditures	\$261,211	100%	\$465,788	100%
Net	-\$14,111		\$0	

Code Enforcement

There are no Planning or Zoning Boards in either the Village or the Town and neither has a comprehensive plan. The Town has no zoning in the TOV other than what the Adirondack Park Agency mandates, and Village zoning is limited (e.g., sign regulation). Code enforcement is a part-time function for both municipalities and in the recent past was handled by a single individual, with the Village contracting with the Town for the service. Today each has its own part-time code enforcement officer (CEO). Village taxpayers pay for the Village CEO and TOV taxpayers pay for the Town CEO. There is no sharing of code enforcement services.

The Village CEO is employed by other neighboring communities and devotes 8 hours on Wednesdays to his work in Port Henry. At other times he is available by phone. He does the bulk of his work from home since there is no dedicated office space or effective computer access for the CEO at Village Hall. Last year the Village issued 8 building permits, most involving additions and garages. In addition, the Village CEO is responsible for periodic fire and safety inspections on 8 apartment buildings, and inspects the businesses, restaurants and other places of assembly in the Village.

The Town CEO is employed fulltime at a local government facility, and works 20 hours a week as CEO. He has office hours on Monday afternoons and usually does his work and inspections in the evenings and on weekends. He has a dedicated office in Town Hall. At the time the CEO was interviewed for this project in fall 2009, he noted that there were 120 open permits in the Town, the majority involving garages, decks, additions and alternations. In 2008, there were 11 new homes, including trailers, in the TOV. The Town CEO is responsible for completing inspections every three years for 31 businesses and apartments, and does 14 annual inspections for other places of assembly.

Code Enforcement Revenues & Expenditures			
	Village 2009-10	Town 2009	Combined
Revenue - Permits & Fees	\$1,000	\$6,000	\$7,000
PT Code Enforcement Officer Salary	\$6,700	\$13,500	\$20,200
Other Contractual Expenses	\$0	\$2,000	\$2,000
<i>Totals</i>	\$7,700	\$21,500	\$29,200

Fire Services

The residents of the Town are served by three all-volunteer fire companies, Moriah, Mineville-Witherbee, and Port Henry, and the distances between them range from two to six miles apart. Together the three companies also provide fire service to a large geographic area of the Town known as the Town of Moriah fire protection district. None of the companies provides EMS service, although each assists the Town's separate volunteer ambulance squad when needed and responds (along with the ambulance squad) to motor vehicle accidents (MVAs). When there is a structure fire anywhere in the Town, all three companies are activated. Essex County Dispatch, located in the Town of Elizabethtown, handles dispatch for all of the companies. None of the stations are staffed during the day or night, but firefighters can be contacted by pager when dispatchers activate their company.

Overview

In both the Village and the TOV, fire service has a long and proud history. The Port Henry F.D., now 137 years old, is one of the oldest fire departments in the state. The Moriah F.D. has long been key to providing fire service in the TOV, with the notable exception of the Mineville-Witherbee area, where once thriving mine operations were centered and a large community of mine workers and officials once lived. For decades the mine owners took charge of providing fire protection services in the Mineville-Witherbee area. However, in 1976, with the mines closed, the Mineville-Witherbee fire service separately incorporated.

Both the Moriah and Mineville-Witherbee departments are supported by fire districts, governed by elected fire commissioners who set tax levies for the districts. The Port Henry Fire Department is operated by the Village, which includes fire services in its general municipal budget. The Port Henry F.D. has some specialized equipment (e.g., rescue boat, jaws of life) and trained personnel (e.g., ice rescue and dive team) because of the Village's location on Lake Champlain, the prevalence of ice fishing in winter months, and the potential for ice-fishing related vehicle mishaps. The Mineville-Witherbee fire district includes Grover Hills, a housing community built by the federal government in 1941 that is small but very densely populated. Outside of Grover Hills, virtually all areas of the TOV are without hydrants and tanker trucks are essential for providing fire protection. (In the Village, all areas have hydrants.) In the event of an emergency, Moriah fire district is the designated emergency operation center for the Town.

The Town of Moriah, like all other towns covered by NYS law, does not have the authority to run a fire department. For the large area of the Town of Moriah that falls outside the boundaries of the three fire companies, the Town contracts for fire protection services. In 2009, and for at

least the two prior years, the Town has paid a total of \$54,000, giving each fire district and the Village \$18,000 to provide coverage in the fire protection district. The \$54,000 annual expense is borne by the property owners within the fire protection district. (See Appendix C for two maps showing fire company boundaries and also fire protection district sections for which each company takes responsibility.)

The table below summarizes what currently exists in the Village and TOV regarding fire services.

	Moriah F.D.	Mineville-Witherbee	Port Henry F.D.
2008 Service Calls - <i>fire (in jurisdiction)</i> - <i>MVA</i> - <i>mutual aid</i> - <i>other (e.g., brush fire, chimney fire, propane leak, tree in road, pump outs)</i>	Total = 63 <i>1 structure</i> 5 16 41 (including 8 ambulance assists)	Total = 67 <i>6 structure</i> 33 (estimate) 10 (estimate) 18 (estimate) <i>Estimates = typical year</i>	Total = 85 <i>4 structure</i> (not broken out) 14 67 (11 other fire-related calls, 23 rescue calls, 8 false calls, 25 other)
Volunteers	46 (for years had 50)	22 (18 active) (full roster = 25-30)	46 (40 active) (full roster = 60)
Equipment	Pumper (2000) Pumper (1979) Tanker (2009) Utility truck (1987) Safety truck (1977) Brush truck (1986) Fire truck (1937)	Pumper (2000) Tanker(1996 retrofit)* Rescue truck (2008) Brush truck (1975) <i>*old tank, but newer chassis</i>	Pumper (2009) Pumper (1994) Utility van (1993) Pickup (1987) Rescue boat (2004) Fire truck (1947)
Budget (provided through property taxes)	\$65,350 (district tax levy 2009) \$18,000 (fire protection district services paid for by residents of the fire protection district)	\$56,007 (district tax levy 2009) \$18,000 (fire protection district services paid for by residents of the fire protection district)	\$53,000 ('09-'10 budgeted expense) \$18,000 (cost of fire protection services paid for by residents of the fire protection district and collected by the Town)
Sub-total	\$83,350	\$74,007	\$71,000
Workers Comp (most recent FY – see note)	\$16,194	\$16,158	\$18,455
Total Net Cost	\$99,544	\$90,165	\$89,455

	Moriah F.D.	Mineville-Witherbee	Port Henry F.D.
Other Revenues (e.g., donations)	\$10,000 (typical year)	\$6,000 (typical year)	\$2,000 - \$3,000 a year ice rescue/dive team
Fire station	Garage built in 1980 for \$17,000; attached fire hall in 1990 for \$60,000 (part district, part firefighters, part BOCES students); firefighters built storage building	Lab building originally owned by mine company converted in early 1970s to station, expanded in 1989	1911-era building part boarded up. Village has applied for \$4.1 million federal grant to demolish current building and build station at same location
Debt - as of 8-31-09	None	\$172,000 Balance due on rescue truck purchased 2008	\$291,000 Amount outstanding for lease/purchase of 2009 pumper

Note on Workers’ Compensation

The information below lists the amounts paid for workers compensation for each department, and also who is taxed to cover the costs.

- Port Henry F.D. - The Village paid \$18,455 for the fiscal year ended 5-31-09, and is paying \$20,007 for the fiscal year ending 5-31-10. (Charged to all Village taxpayers.)
- Moriah F.D. - The Town paid \$16,194 for the year ended 12-31-08. (Charged to all taxpayers Townwide.)
- Mineville-Witherbee F.D. - The Town paid \$16,158 for the year ended 12-31-08. (Charged to all taxpayers Townwide.)

It is CGR’s understanding that taxing for workers’ compensation should be a charge only against taxpayers in the respective TOV fire districts. CGR is not a legal services firm and does not provide legal advice, thus we recommend the Town seek legal counsel regarding how it is taxing residents to cover workers’ compensation for the fire districts. The Town has followed its current practice for a number of years.

What Are the Options Should the Village Dissolve?

NYS Town Law does not allow towns to provide their residents with fire protection as a municipal function. Instead, fire protection is provided either by a fire district or through creation of a fire protection district.

A fire district is a separate unit of local government that is established for the purpose of providing fire protection and response to emergencies. A fire district is overseen by an elected board of commissioners composed of five members serving five-year terms. A town board may establish a fire district on its own motion or upon receipt of a petition from owners of at least 50% of the resident-owned taxable assessed valuation in the proposed district.

A fire protection district is a geographic service area within a town, established for the purpose of fire protection. Towns contract for fire protection services within these districts at the expense of the property owners in that district. The contract may be with a city or village fire department, a fire district, or an independent fire company.

Note: For additional details on fire districts and fire protection districts see the NYS Local Government Efficiency website at www.nyslocalgov.org, select Resources, then Local Government Structures, and click on “Fire Protection in NYS.” Also see the NYS Local Government Handbook, available via the Department of State’s website at <http://www.dos.state.ny.us>.

If the Village were to dissolve, CGR believes the Town would have four options for providing fire service in Port Henry.

Option 1: The Village Fire Department becomes an independent fire company and the Town contracts with the company to serve the Port Henry fire protection district.

Since the current Village fire department would be dissolved if the Village dissolved, the current Village F.D. would need to become a separately incorporated volunteer fire department in order to be eligible to engage contractually with the Town to provide fire protection services. An independent fire company is a special not-for-profit corporation formed to provide fire protection to a fire district, fire protection district or village under contract. The contract is with the governing body – a board of fire commissioners, town board, or village board of trustees. Under Option 1, the governing board would be the Moriah Town Board. Thus, the authority to set taxes would rest with the Town Board. Although the assets of the existing Village F.D. become assets of the Town upon dissolution of the Village, the Town could lease them for a very nominal fee back to the independent fire company. Two key points:

- The autonomy of the Port Henry F.D. would be maintained. The change from what exists today is that it would contract with the Town Board directly, and its annual revenues would be provided by the Town for an amount that is negotiated. The costs for this contract would be levied against property owners in the Port Henry fire protection district. (CGR assumes this amount would include associated workers’ compensation insurance costs).
- CGR recommends, if this is the option ultimately selected, that an intermunicipal

agreement (IMA) between the Village and the Town be developed stating that the Town will contract with the independent Port Henry F. D., beginning December 31, 2011, if dissolution is approved. The IMA should be developed and signed no later than the end of January 2010, ahead of the March 2010 vote on dissolution.

Option 2: The Village Fire Department dissolves and the Town contracts with either one or both of the existing fire districts (Moriah, Mineville-Witherbee) to provide fire services to the Port Henry fire protection district (the area formerly served by the Village F.D.)

With dissolution, the assets of the Village F.D. would become Town assets, and the assets could be leased to one or both fire districts for a nominal fee. With this option CGR recommends there be a Memorandum of Understanding (MOU) between the Town and the fire district(s) with which the Town intends to contract should the Village dissolve.

Option 3: The area served by the existing Village Fire Department becomes a new fire district.

Alternative A: the new district contracts with the Town to provide services in the existing Village.

Alternative B: the new district could include not only the Village but also the strip of land along Lake Champlain that is now served by the Village F.D. through contract with the Town.

Under NYS law, a town board may establish a fire district on its own motion or upon receipt of a petition from owners of 50% of the resident-owned taxable assessed valuation in the proposed district. Whichever method is used, the town board must hold a public hearing and determine that all properties which will be included will benefit, that all properties which benefit have been included, and that the creation of the district is in the public interest. CGR points out:

- This option establishes a new layer of government (a fire district has an elected board of commissioners and taxing authority) and the state's goal is to reduce layers of government in New York.

Option 4: The Moriah Fire District (since, of the two fire districts, it is closer to the Village) could expand to incorporate the area now served by the Port Henry F.D. This option is problematic in the following ways.

- The Town Board, by resolution, can take action to expand the Moriah Fire District but such action could not occur prior to Village dissolution, since expansion cannot occur within an incorporated Village.
- The Town Board also cannot vote until one or more public hearings occur to determine if the parcels in the proposed expansion would benefit.
- A majority of the commissioners of the Moriah Fire District would have to consent in writing to the expansion, following adoption of a Town Board resolution.

Finally, CGR has found through our interviews that in the Town of Moriah there is tremendous loyalty to individual fire departments. In order to ensure that the question of Village dissolution

does not become side-tracked by a broad community review of fire services, CGR believes that the most logical and least disruptive options for the Committee to consider are Options #1 and #3.

Beaches and Campgrounds

Both the Town and Village own a campground with lakefront beaches and operate them on very similar terms. Management of the campgrounds is contracted out to individuals who live on site in the summer and are paid a flat fee plus free use of one campsite. The season opens and closes for both sites from May to October and the fee schedules are identical. Both sites are plowed in the winter to allow access by ice fishermen. The Village has a smaller number of rental sites (104) compared to the Town (175).

Basic Statistics		
	Village	Town
	Champ RV Park	Bulwagga Bay RV Park
Site Available (net of unusable)	104	175
Seasonal Users	68	160
% Seasonal	65%	91%
Seasonal Rate - Lakefront	\$1,500	
Seasonal Rate - Non lakefront	\$1,230	
Electric	Billed Monthly	
Daily	\$28-\$40	

The vast majority of gross receipts on both campgrounds come from users that rent their site for the entire season. Monthly, weekly and daily rentals also occur, as well as users that rent for only part of the entire season at reduced seasonal rates (eg.. July through October non lakefront rental is \$850). The Village seems to have a much lower utilization rate for its available sites and correspondingly lower net income per available site.

2008 Financial Information		
	Village	Town
	Champ RV Park	Bulwagga Bay RV Park
Gross Receipts	\$121,658	\$273,937
Contractual Expenses	\$37,978	\$68,618
Salaries	\$16,268	\$49,643
Employee Benefits	\$1,242	\$22,538
Equipment	\$1,575	\$0
Contributed Labor	\$11,334	Included in salaries
Liability Insurance	\$0	\$0
Net Income	\$53,261	\$133,139
Avr Net Income per Site	\$512	\$761

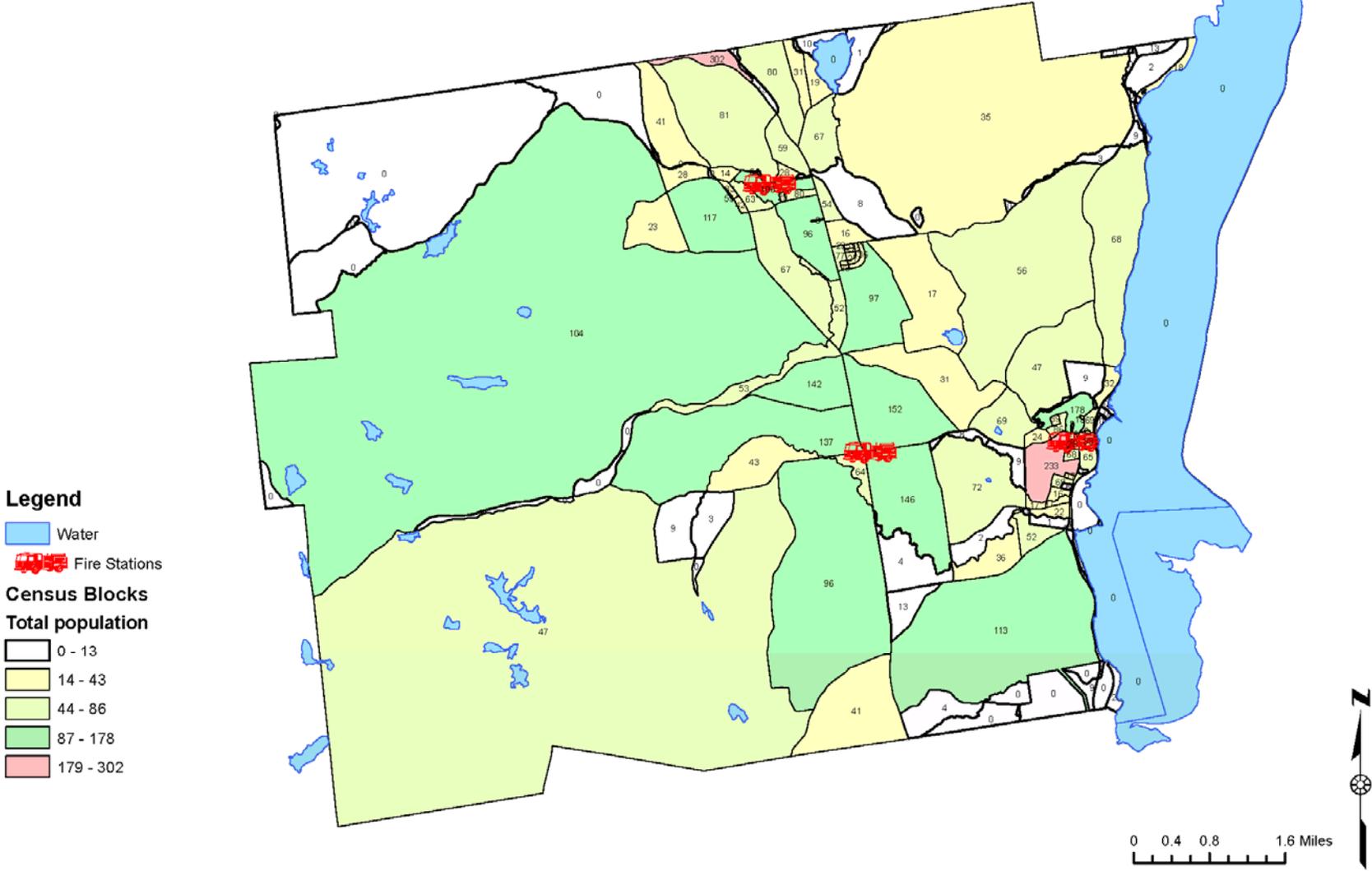
It is important to note that both the Town and Village provide general liability insurance coverage to their campgrounds through their respective municipal policies. However, the additional costs of covering the campgrounds are not known and do not appear to be allocated as

costs by either organization before computing net income. (As a point of reference, total liability insurance costs of \$28,000 and \$66,000 were incurred by the Village and Town, respectively, in 2008.) Furthermore, while the Town allocates employee benefits (primarily as \$17,690 in unemployment insurance, along with a small amount of FICA, Medicare, disability and retirement) to the Town's campground, the Village self insures and does not pay unemployment insurance premiums, and its benefits costs are minimal.

Interviews with managers and municipal staff indicate that little, if any, capital investment has occurred in recent memory. This is corroborated by a lack of any debt service allocations for either property.

APPENDIX A: POPULATION BY CENSUS BLOCK

Town of Moriah Population by Census Blocks



APPENDIX B: FINANCIAL INFORMATION

Appendix B-1

Town of Moriah and Village of Port Henry Revenue Budgets by Fund

Fund Name	Fund	2007-08		2008-09		2009-2010	
		2007 Actual Town	Actual Village	2008 Actual Town	Actual Village	2009 Budget Town	Budget Village
General	A	\$1,664,171	\$735,922	\$1,596,095	\$619,126	\$1,531,858	\$651,331
TOV	B	\$24,958		\$26,071		\$24,280	
Highway Townwide	DA	\$539,642		\$584,044		\$617,204	
Highway TOV	DB	\$328,176		\$349,406		\$351,892	
Village Water	F		\$222,018		\$206,949		\$200,706
Village Sewer	G		\$286,413		\$250,421		\$247,100
Capital Projects	H	\$2,287,002		\$3,959,382			
Joint Sewer	JA		\$218,302		\$204,856		\$216,765
Real Property Taxes	SF	\$54,000				\$54,000	
Town Sewer	SS	\$452,233		\$473,302		\$465,788	
Town Water	SW	\$465,534		\$467,078		\$498,751	
	Total	\$5,815,716	\$1,462,655	\$7,455,379	\$1,281,352	\$3,543,773	\$1,315,902
	Total minus Town Capital Projects	\$3,528,714	\$1,462,655	\$3,495,997	\$1,281,352	\$3,543,773	\$1,315,902

Town of Moriah and Village of Port Henry Expenditure Budgets by Fund

Fund Name	Fund Code	2007-08		2008-09		2009-2010	
		2007 Actual Town	Actual Village	2008 Actual Town	Actual Village	2009 Budget Town	Budget Village
General	A	\$1,656,699	\$634,723	\$1,756,138	\$727,377	\$1,681,858	\$776,331
TOV	B	\$27,403		\$25,122		\$24,280	
Highway Townwide	DA	\$560,395		\$648,260		\$617,204	
Highway TOV	DB	\$348,064		\$353,701		\$351,892	
Village Water	F		\$183,071		\$201,794		\$236,599
Village Sewer	G		\$210,089		\$367,438		\$261,211
Capital Projects	H	\$2,809,550		\$702,175			
Joint Sewer	JA		\$165,255		\$211,004		\$229,604
Fire Protection	SF	\$54,000		\$54,000		\$54,000	
Town Sewer	SS	\$405,821		\$459,341		\$465,788	
Town Water	SW	\$458,637		\$503,795		\$498,751	
	Total	\$6,320,569	\$1,193,138	\$4,502,532	\$1,507,613	\$3,693,773	\$1,503,745
	Total minus Town Capital Projects	\$3,511,019	\$1,193,138	\$3,800,356	\$1,507,613	\$3,693,773	\$1,503,745

Appendix B-2

Village of Port Henry Revenues 2006-07 to 2009-10					
ACCOUNT	ACCT#	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009- 2010 Budget
REVENUES GENERAL					
REAL PROPERTY TAXES					
REAL PROPERTY TAXES	A1001	\$428,705	\$427,230	\$387,195	\$450,631
TOTAL REAL PROP TAXES		\$428,705	\$427,230	\$387,195	\$450,631
REAL PROPERTY TAX ITEMS					
OTHER PAYMENTS IN LIEU OF TAXES	A1081		\$6,000	\$6,000	\$6,000
INT/ PENALTIES ON REAL PROP TAXES	A1090	\$7,802	\$8,899	\$9,776	\$8,800
TOTAL REAL PROP TAX ITEMS		\$7,802	\$14,899	\$15,776	\$14,800
NON-PROPERTY TAX ITEMS					
FRANCHISES	A1170	\$14,505	\$15,540	\$16,364	\$15,000
TOTAL NON-PROPERTY TAX ITEMS		\$14,505	\$15,540	\$16,364	\$15,000
DEPARTMENTAL INCOME					
TOWN CLERK FEES	A1255	\$215	\$185	\$180	\$150
VITAL STATISTICS FEES	A1603	\$390	\$582	\$497	\$400
SPECIAL RECREATIONAL FACILITY CHGS	A2025	\$5,316	\$2,807	\$4,481	\$3,000
PARK & RECREATIONAL CHARGES	A2001	\$81,304	\$98,761	\$106,364	\$98,000
PLANNING BOARD FEES	A2115	\$1,898			
REFUSE & GARBAGE FEES	A2130				
SALE OF ELECTRICTY	A2150	\$4,189	\$10,139	\$10,813	\$10,000
TOTAL DEPARTMENTAL INCOME		\$93,312	\$112,474	\$122,335	\$111,550
INTERGOVERNMENTAL					
INTERGOV'T SERVICES	A2210				
FIRE PROTECTION SERVICE-OTHER GOVTS	A2262	\$19,888	\$18,000	\$18,057	\$18,000
SNOW REMOVAL FOR OTHER GOVT	A2302	\$8,162	\$2,434	\$7,013	\$5,000
SEWER SERV OTHER GOVTS	A2374				
TOTAL INTERGOVERNMENTAL		\$28,050	\$20,434	\$25,070	\$23,000
USE OF MONEY & PROPERTY					
INTEREST & EARNINGS	A2401	\$1,432	\$1,818	\$1,220	\$300
RENTAL OF REAL PROPERTY	A2410				
RENTAL OF REAL PROPERTY-OTHER GOVTS	A2412				
COMMISSIONS	A2450				
TOTAL USE OF MONEY & PROPERTY		\$1,432	\$1,818	\$1,220	\$300
LICENSES & PERMITS					
BUSINESS & OCCUPATION LICENSES	A2501	\$50	\$25		
PERMITS, OTHER	A2590	\$1,335	\$6,520	\$1,445	\$1,000
BINGO LICENSES	A2540	\$783	\$734	\$702	\$550
TOTAL LICENSES & PERMITS		\$2,168	\$7,279	\$2,147	\$1,550
FINES					
FINES & FORFEITED	A2610	\$255			
TOTAL FINES		\$255	\$0	\$0	\$0
SALE OF PROP/COMP FOR LOSS					
SALE OF PROPETY	A2650	\$2,850	\$500		
INSURANCE RECOVERIES	A2680		\$95,863		
OTHER COMPENSATION FOR LOSS	A2690				

SALE OF EQUIPMENT	A2665				
DONATIONS & GIFTS	A2705				
REFUND OF PRIOR YEAR EXPENSES	A2701	\$1,559			
MISC REVENUES	A2770		\$424	\$420	
TOTAL SALE OF PROP/COMP FOR LOSS		\$4,409	\$96,787	\$420	\$0
STATE AID					
ST AID, REVENUE SHARING	A3001	\$11,450	\$12,023	\$12,624	\$10,000
ST AID, MORTGAGE TAX	A3005	\$9,581	\$4,928	\$9,937	\$3,500
ST AID-STAR PROGRAM	A3040				
ST AID, CONSOLIDATED HIGHWAY AID	A3501	\$21,491	\$20,876	\$24,166	\$20,500
ST AID, YOUTH PROGRAMS	A3820			\$457	
ST AID, OTHER AID	A3089	\$646	\$1,635	\$1,415	\$500
TOTAL STATE AID		\$43,168	\$39,463	\$48,599	\$34,500
TOTAL GENERAL EXPENDITURES		\$623,806	\$735,922	\$619,126	\$651,331
REVENUES WATER					
DEPARTMENTAL					
METERED SALES	F2140	\$161,737	\$131,525	\$125,301	\$128,000
UNMETERED SALES	F2142				
WATER SERVICE CHARGES	F2144	\$851	\$65,594	\$64,925	\$63,000
INTEREST/PENALTIES ON RENT	F2148	\$3,928	\$4,980	\$7,689	\$5,000
RENT COLLECTED BY TOWN	F2378		\$4,056	\$4,056	\$4,056
			\$13,292		
TOTAL DEPARTMENTAL		\$166,516	\$219,446	\$201,971	\$200,056
USE OF MONEY & PROPERTY					
INTEREST & EARNINGS	F2401	\$122	\$172	\$173	\$150
MISC -HOOKUP FEES	F2770	\$4,106	\$2,399	\$4,805	\$500
TOTAL USE OF MONEY & PROP		\$4,228	\$2,571	\$4,978	\$650
MISC					
INSURANCE RECOVERIES	F2680	\$2,070			
OTHER COMP	F2690	\$5			
TOTAL MISC		\$2,075			
TOTAL REVENUES WATER		\$172,819	\$222,018	\$206,949	\$200,706
REVENUES SEWER					
DEPARTMENTAL					
SEWER RENTS	G2120	\$214,765	\$157,666	\$156,977	\$160,000
SEWER CHARGES	2122		\$81,315	\$81,297	\$81,000
INTEREST/PENALTIES ON SEWER	G2128	\$4,632	\$5,925	\$8,767	\$6,000
CONNECTION CHARGES	2144				
TOTAL DEPARTMENTAL		\$219,397	\$244,906	\$247,041	\$247,000
USE OF MONEY & PROPERTY					
INTEREST & EARNINGS	G2401	\$157	\$172	\$173	\$100
TOTAL USE OF MONEY & PROP		\$157	\$172	\$173	\$100
MISC					
INSURANCE RECOVERIES	G2680		\$38,535	\$3,207	
OTHER COMP	G2690	\$523	\$2,800		
TOTAL MISC		\$523	\$41,335	\$3,207	\$0
TOTAL REVENUES SEWER		\$220,077	\$286,413	\$250,421	\$247,100
REVENUES JOINT SEWER					
DEPARTMENTAL					
SEWER SERV OTHER GOVTS	JA2390	\$110,397	\$139,296	\$133,055	\$140,855

SEWER SERV OTHER GOVTS	JA2391	\$59,445	\$72,314	\$71,645	\$75,845
TOTAL DEPARTMENTAL		\$169,842	\$211,610	\$204,700	\$216,700
USE OF MONEY & PROPERTY					
INTEREST & EARNINGS	JA2401	\$40	\$96	\$156	\$65
			\$5,174		
			\$1,422		
TOTAL USE OF MONEY & PROP		\$40	\$6,692	\$156	\$65
TOTAL REVENUES JOINT SEWER		\$169,882	\$218,302	\$204,856	\$216,765
Total General Fund Revenues		\$623,806	\$735,922	\$619,126	\$651,331
Total Water Revenues		\$172,819	\$222,018	\$206,949	\$200,706
Total Sewer Revenues		\$220,077	\$286,413	\$250,421	\$247,100
Total Joint Sewer Revenues		\$169,882	\$218,302	\$204,856	\$216,765
Grand Total Revenue		\$1,186,584	\$1,462,655	\$1,281,352	\$1,315,902

Appendix B-3

Village of Port Henry Expenditures 2006-07 to 2009-10					
ACCOUNT	ACCT#	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009- 2010 Budget
EXPENDITURES GENERAL					
LEG BOARD					
LEG BOARD, PERS SERV	A1010.1	\$4,125	\$4,400	\$12,000	\$12,000
LEG BOARD, CONTR EXP	A1010.4	\$660	\$250	\$415	\$5,400
TOTAL LEG BOARD		\$4,785	\$4,650	\$12,415	\$17,400
MAYOR					
MAYOR, PERS SERV	A1210.1	\$2,500	\$2,500	\$8,000	\$8,000
MAYOR, CONTRACTUAL	A1210.4	\$515	\$188	\$595	\$400
TOTAL MAYOR		\$3,015	\$2,688	\$8,595	\$8,400
TREASURER					
TREASURER, PERS SERV	A1325.1	\$18,880	\$10,153	\$9,387	\$10,415
TREASURER, EQUIP & CAP OUTLAY	A1325.2		\$7,945		
TREASURER, CONTR EXPEND	A1325.4	\$781	\$5,372	\$6,407	\$8,500
TOTAL TREASURER		\$19,661	\$23,470	\$15,794	\$18,915
ASSESSMENT					
ASSESSMENT, CONTR EXPEND	A1355.4	\$334	\$0	\$0	\$0
TOTAL ASSESSMENT		\$334	\$0	\$0	\$0
CLERK					
CLERK, PERS SERV	A1410.1	\$7,929	\$12,539	\$10,500	\$10,815
CLERK, CONTR EXPEND	A1410.4	\$1,046	\$2,759	\$4,372	\$3,500
TOTAL CLERK		\$8,975	\$15,298	\$14,872	\$14,315
LAW					
LAW PERS SERV	A1420.1				
LAW, CONTR EXPEND	A1420.4	\$1,233	\$6,948	\$6,812	\$6,000
TOTAL LAW		\$1,233	\$6,948	\$6,812	\$6,000
ELECTIONS					
ELECTIONS, PERS SERV	A1450.1				
ELECTIONS, CONTR EXPEND	A1450.4	\$514	\$334	\$209	\$275
TOTAL ELECTIONS		\$514	\$334	\$209	\$275
OPERATION OF PLANT					
BUILDINGS EQUIPMENT	A1620.2				
BUILDINGS, CONTR EXPEND	A1620.4	\$10,392	\$10,675	\$9,320	\$9,600
TOTAL OPERATION OF PLANT		\$10,392	\$10,675	\$9,320	\$9,600
UNALLOCATED INSURANCE					
UNALLOCATED INSURANCE, CONTR EXPEND	A1910.4	\$31,479	\$25,829	\$27,847	\$28,000
MUNICIPAL ASSN DUES, CONTR EXPEND	A1920.4	\$812	\$852	\$882	\$900
TOTAL UNALLOCATED INSURANCE		\$32,291	\$26,681	\$28,729	\$28,900
GENERAL SUPPORT					
CONTINGENT	A1990.4				\$20,000
PURCHASE LAND	A1940.4				
TAXES & ASSESSMENTS	A1950.4			\$4,551	
REFUND ON REAL PROPERTY	A1964.4				
OTHER GOVT SUPPORT	A1989.4			\$1,167	
TOTAL GENERAL SUPPORT		\$81,200	\$90,744	\$102,464	\$123,805
POLICE					

POLICE, PERS SERV	A3120.1				
POLICE, CONTR EXPEND	A3120.4	\$5,084	\$5,200	\$6,433	\$6,700
TOTAL POLICE		\$5,084	\$5,200	\$6,433	\$6,700
SAFETY					
FIRE DEPT, EQUIP & CAP OUTLAY	A3410.2	\$9,462	\$3,577	\$37,533	\$3,000
FIRE DEPT, CONTR EXPEND	A3410.4	\$70,181	\$51,955	\$37,179	\$50,000
FIRE PROTECTION	A3410.0				
TOTAL SAFETY		\$79,643	\$55,532	\$74,712	\$53,000
TOTAL PUBLIC SAFETY		\$84,727	\$60,731	\$81,145	\$59,700
PUBLIC HEALTH					
PUBLIC HEALTH, PERS SERV	A4010.1				
PUBLIC HEALTH, CONTACTUAL EXP	A4010.4				
TOTAL PUBLIC HEALTH		\$0	\$0	\$0	\$0
REGISTRAR OF VITAL STATISTICS					
REGISTRAR OF VITAL STATISTICS	A4020.1				
REGISTRAR OF VITAL STATISTICS	A4020.4	\$370	\$572	\$429	\$400
TOTAL REGISTRAR OF VITAL STATISTICS		\$370	\$572	\$429	\$400
TOTAL HEALTH		\$370	\$572	\$429	\$400
HIGHWAY ADMIN					
STREET ADMIN, PERS SERV	A5010.1	\$6,980	\$18,644	\$20,356	\$22,280
STREET ADMIN, CONTR EXPEND	A5010.4	\$8,065	\$2,622	\$31,849	\$35,000
TOTAL HIGHWAY ADMIN		\$15,045	\$21,267	\$52,205	\$57,280
MAINT OF STREETS					
MAINT OF STREETS, PERS SERV	A5110.1	\$38,351	\$44,612	\$50,937	\$48,950
MAINT OF STREETS, EQUIPMENT	A5110.2	\$20,336	\$3,387	\$6,539	
MAINT OF STREETS, CONTR EXPEND	A5110.4	\$55,395	\$54,313	\$39,117	\$48,000
TOTAL MAINT OF STREETS		\$114,082	\$102,312	\$96,593	\$96,950
PERM IMPROVEMENTS HIGHWAY					
PERM IMPROVE HIGHWAY/ EQUIP/CAP OUTLAY	A5112.2	\$20,419	\$23,252	\$21,273	\$20,000
TOTAL PERM IMPROVEMENTS HIGHWAY		\$20,419	\$23,252	\$21,273	\$20,000
SNOW REMOVAL					
SNOW REMOVAL, PERS SERV	A5142.1	\$18,234	\$31,449	\$21,637	\$26,000
SNOW REMOVAL, CONTR EXPEND	A5142.4	\$14,945	\$26,403	\$30,890	\$35,000
TOTAL SNOW REMOVAL		\$33,179	\$57,852	\$52,527	\$61,000
STREET LIGHTING					
STREET LIGHTING, CONTR EXPEND	A5182.4	\$23,396	\$26,564	\$26,010	\$29,000
TOTAL STREET LIGHTING		\$23,396	\$26,564	\$26,010	\$29,000
SIDEWALKS					
SIDEWALKS, PERS SERV	A5410.1	\$2,320	\$1,720	\$9,602	\$7,500
SIDEWALKS, CONTR EXPEND	A5410.4	\$598	\$223	\$3,503	\$7,500
TOTAL SIDEWALKS		\$2,918	\$1,943	\$13,105	\$15,000
TOTAL TRANSPORTATION		\$209,039	\$233,190	\$261,713	\$279,230
PUBLICITY					
PUBLICITY, CONTR EXPEND	A6410.4	\$1,600	\$2,055	\$826	\$1,000
TOTAL PUBLICITY		\$1,600	\$2,055	\$826	\$1,000
OTHER ECONOMIC ASST					
OTHER ECO & DEV, CONTR EXPEND	A6989.4		\$419		
TOTAL OTHER ECONOMIC ASST		\$0	\$419	\$0	\$0
TOTAL ECONOMIC ASST & OPPORTUNITY		\$1,600	\$2,474	\$826	\$1,000
PARKS					
PLAYGR & REC CENTERS, PERS SERV	A7140.1	\$5,780	\$11,268	\$16,268	\$16,600
PLAYGR & REC CENTERS, EQUIP & CAP	A7140.2	\$671	\$4,604	\$1,575	\$750

OUTLAY					
PLAYGR & REC CENTERS, CONTR EXPEND	A7140.4	\$43,933	\$34,010	\$37,978	\$35,000
PLAYGR & REC CENTERS,JOINT PERS SERV	A7145.1	\$19,275	\$21,238	\$11,334	\$12,000
PLAYGR & REC CENTERS,JOINT CONT SERV	A7145.4				
TOTAL PARKS		\$69,659	\$71,119	\$67,155	\$64,350
YOUTH PROGRAM					
YOUTH PROG, CONTR EXPEND	A7310.4	\$3,000	\$2,304	\$3,185	\$3,000
TOTAL YOUTH PROGRAM		\$3,000	\$2,304	\$3,185	\$3,000
MUSEUM LIBRARY					
LIBRARY, CONTR EXPEND	A7410.4	\$1,000	\$2,000	\$3,000	\$3,000
TOTAL MUSEUM LIBRARY		\$1,000	\$2,000	\$3,000	\$3,000
HISTORIAN					
HISTORIAN, CONTR EXP	A7510.4	\$115	\$94	\$91	\$200
TOTAL HISTORIAN		\$115	\$94	\$91	\$200
ADULT RECREATION					
CELEBRATION CONTRACTUAL EXPE	A7550.4	\$1,000	\$1,000	\$3,000	\$3,000
ADULT RECREATION, CONTR EXPEND	A7620.4	\$1,300			
TOTAL ADULT RECREATION		\$1,300	\$1,000		
TOTAL CULTURE & RECREATION		\$76,074	\$76,517	\$76,431	\$73,550
REFUSE & GARBAGE					
PLANNING	A8020.4	\$150	\$158		
REFUSE & GARBAGE, PERS SERV	A8160.1	\$22,732	\$25,554	\$24,782	\$25,000
REFUSE & GARBAGE, CONTR EXPEND	A8160.4	\$16,660	\$71		\$500
TOTAL REFUSE & GARBAGE		\$39,542	\$25,783	\$24,782	\$25,500
HOME/COMMUN					
STREET CLEANING, PERS SERV	A8170.1	\$4,956	\$8,010	\$4,432	\$6,000
STREET CLEANING, CONTR EXPEND	A8170.4	\$3,299	\$998	\$200	\$1,000
TOTAL HOME/COMMUN		\$8,255	\$9,008	\$4,632	\$7,000
COMMUNITY BEAUTIFICATION					
COMM BEAUTIFICATION, CONTR EXPEND	A8510.4	\$87	\$541	\$6,168	\$500
TOTAL COMMUNITY BEAUTIFICATION		\$87	\$541	\$6,168	\$500
SHADE TREE, CONTR EXPEND	A8560.4				
TOTAL SHADE TREE					
CEMETERY, CONTR EXPEND	A8810.4				
TOTAL REFUSE & GARBAGE					
TOTAL HOME & COMMUNITY SERVICES		\$47,884	\$35,332	\$35,582	\$33,000
EMPLOYEE-BENEFITS					
STATE RETIREMENT SYSTEM	A9010.8	\$9,846	\$11,825	\$11,109	\$11,100
SOCIAL SECURITY, EMPLOYER CONT	A9030.8	\$11,369	\$13,042	\$13,001	\$13,200
MEDICARE, EMPL BNFTS	A9035.8		\$2,428	\$3,041	\$3,100
WORKER'S COMPENSATION, EMPL BNFTS	A9040.8	\$13,974	\$29,083	\$28,934	\$30,000
UNEMPLOYMENT INSURANCE, EMPL BNFTS	A9050.8				\$1,000
DISABILITY INSURANCE, EMPL BNFTS	A9055.8	\$95			\$100
HOSPITAL & MEDICAL/DENTAL INS, EMPL BNFTS	A9060.8	\$46,016	\$51,747	\$65,137	\$67,600
TOTAL EMPLOYEE-BENEFITS		\$81,300	\$108,125	\$121,222	\$126,100
DEBT PRINCIPAL					
INSTALL PUR DEBT, PRINCIPAL	A9785.6	\$7,417	\$22,422	\$40,669	\$68,156
TOTAL DEBT PRINCIPAL		\$7,417	\$22,422	\$40,669	\$68,156
INTEREST					
INSTALL PUR DEBT, INTEREST	A9785.7	\$1,729	\$4,617	\$6,896	\$11,390
TOTAL INTEREST		\$1,729	\$4,617	\$6,896	\$11,390

BAN-PRINCIPAL	A9730.6				
BAN-INTEREST	A9730.7				
	TOTAL BAN		\$0	\$0	\$0
	TOTAL DEBT		\$9,146	\$27,039	\$47,565
	TOTAL GENERAL EXPENDITURES		\$591,340	\$634,723	\$727,377
EXPENDITURES WATER					
WATER ADM					
WATER DUES	F1920.4		\$85	\$325	\$130
CONTINGENT ACCOUNT	F1990.4				\$5,000
WATER ADM, PERS SERV	F8310.1	\$20,779	\$8,830	\$14,755	\$18,361
WATER ADM, CONTR EXPEND	F8310.4	\$386	\$1,500	\$909	\$1,500
	TOTAL WATER ADM	\$21,165	\$10,415	\$15,989	\$24,991
SUPPLY/POWER/PUMPING					
SOURCE SUPPLY PWR/PUMP/PERS SERV	F8320.1	\$3,128	\$1,609	\$2,423	\$4,000
SOURCE SUPPLY PWR/PUMP-CONTR EXP	F8320.4	\$1,363	\$175		\$3,000
	TOTAL SUPPLY/POWER/PUMPING	\$4,491	\$1,784	\$2,423	\$7,000
PURIFICATION					
WATER PURIFICATION, PERS SERV	F8330.1	\$24,218	\$25,047	\$30,396	\$28,526
WATER PURIFICATION, CONTR EXPEND	F8330.4	\$35,514	\$35,628	\$38,083	\$46,000
	TOTAL PURIFICATION	\$59,732	\$60,675	\$68,479	\$74,526
TRANSMISSION & DISTRIBUTION					
WATER TRANS/DISTR/PERS SERV	F8340.1	\$8,872	\$6,753	\$10,098	\$11,120
WATER TRANS/DISTR/EQUIP	F8340.2				\$8,000
WATER TRANS/DISTR/CONTR EXPEND	F8340.4	\$13,093	\$12,306	\$10,945	\$14,500
	TOTAL TRANSMISSION & DISTRIBUTION	\$21,965	\$19,059	\$21,043	\$33,620
	TOTAL HOME & COMMUNITY	\$107,353	\$91,932	\$107,934	\$140,137
EMPLOYEE BENEFITS					
STATE RETIREMENT, EMPL BNFTS	F9010.8	\$5,000	\$6,000	\$6,000	\$5,500
SOCIAL SECURITY, EMPL BNFTS	F9030.8	\$4,337	\$2,718	\$3,563	\$3,844
MEDICARE, EMPL BNFTS	F9035.8		\$533	\$833	\$900
W COMP, EMPL BNFTS	F9040.8	\$1,200	\$1,000		\$1,000
DISABILITY INS, EMPL BNFTS	F9055.8				\$100
HOSP/MED/DENTAL INS, EMPL BNFT	F9060.8	\$12,593	\$16,386	\$18,742	\$20,175
	TOTAL EMPLOYEE BENEFITS	\$23,130	\$26,637	\$29,138	\$31,519
DEBT PRINCIPAL					
DEBT PRINCIPAL, SERIAL BONDS	F9710.6	\$47,653	\$48,459	\$49,264	\$50,070
DEBT PRINCIPAL, BAN	F9730.6				
	TOTAL DEBT PRINCIPAL	\$47,653	\$48,459	\$49,264	\$50,070
DEBT INTEREST					
DEBT INTEREST, BAN	F9730.7				
DEBT INTEREST, SERIAL BONDS	F9710.7	\$16,628	\$16,043	\$15,458	\$14,873
	TOTAL DEBT INTEREST	\$16,628	\$16,043	\$15,458	\$14,873
	TOTAL EXPENDITURE WATER	\$194,764	\$183,071	\$201,794	\$236,599
EXPENDITURES SEWER					
HOME AND COMM.					
ENGINEERS	G1440.4	-	\$3,310		\$10,000
OTHER GOVT SUPPORT	G1989.4	\$1,302	\$9,591		
SEWER ADM, PERS SERV	G8110.1	\$20,244	\$93	\$17,541	\$20,075
SER ADM, CONTR EXPEND	G8110.4		\$25,132		\$1,000
SANITARY SEWERS, PERS SERV	G8120.1	\$29,415	\$1,000	\$33,459	\$26,225

SANITARY EQUIPMENT	G8120.2	\$2,500	\$14,455		\$30,000
SANITARY SEWERS, CONTR EXPEND	G8120.4	\$17,142	\$72,314	\$71,925	\$30,000
SEWAGE TREAT DISP, CONTR EXPEND	G8130.4	\$59,445		\$71,645	\$75,845
TRANSFER TO OTHER FUNDS	G9950.9				
TOTAL HOME AND COMM.		\$130,048	\$125,895	\$194,570	\$193,145
DEBT					
SOCIAL SECURITY, EMPL BNFTS	G9030.8	\$3,722	\$2,286	\$3,200	\$2,871
MEDICARE,EMPL BNFTS	G9035.8		\$447	\$748	\$671
DEBT PRINCIPAL, SERIAL BONDS	G9710.6	\$5,000	\$75,000	\$103,000	\$64,524
DEBT INTEREST, SERIAL BONDS	G9710.7	\$6,768	\$6,462	\$2,488	
DEBT PRINCIPAL, BAN	G9730.6	\$70,000		\$63,432	
DEBT INTEREST,BAN	G9730.7				
TOTAL DEBT		\$85,490	\$84,195	\$172,868	\$68,066
TOTAL EXPENDITURE SEWER		\$215,538	\$210,089	\$367,438	\$261,211
EXPENDITURES JOINT SEWER					
GENERAL SUPPORT					
ENGINEERS	JA1440.4				
UNALLOCATED INSURANCE	JA1910.4	\$7,510	\$6,621	\$11,054	\$11,100
CONTINGENT ACCOUNT	JA1990.4				\$15,000
DUES	JA1920.4		\$335	\$294	\$335
TOTAL GENERAL SUPPORT		\$7,510	\$6,956	\$11,348	\$26,435
SANITATION					
SER ADM, PERS SERV	JA8110.1				
SER ADM,EQUIP	JA8110.2				
SER ADM, CONTR EXPEND	JA8110.4		\$3,613	\$2,809	\$4,100
TOTAL SANITATION		\$0	\$3,613	\$2,809	\$4,100
SEWAGE					
SANITARY SEWERS, PERS SERV	JA8130.1	\$33,450	\$36,799	\$44,430	\$43,084
SEWAGE TREAT DISP, EQUIP	JA8130.2	\$3,257	\$3,218		\$7,100
SEWAGE TREAT DISP, CONTR EXPEND	JA8130.4	\$78,076	\$89,361	\$123,729	\$116,400
TOTAL SEWAGE		\$114,783	\$129,378	\$168,159	\$166,584
TOTAL HOME AND COMM.		\$114,783	\$132,991	\$170,968	\$170,684
EMPLOYEE BENEFITS					
STATE RETIREMENT	JA9010.8	\$7,400	\$7,500	\$7,500	\$6,300
SOCIAL SECURITY, EMPL BNFTS	JA9030.8	\$2,461	\$2,471	\$2,793	\$2,671
MEDICARE, EMPL BNFTS	JA9035.8		\$460	\$653	\$625
WORKERS COMP	JA9040.8	\$8,200	\$7,000	\$7,000	\$7,000
DISABILITY INS	JA9055.8	\$261			\$300
HOSPITAL INS	JA9060.8	\$14,051	\$7,877	\$10,742	\$15,589
TOTAL EMPLOYEE BENEFITS		\$32,373	\$25,308	\$28,688	\$32,485
TOTAL EXPENDITURE JOINT SEWER		154,666	165,255	211,004	229,604
Total General Fund Expenditures		\$591,340	\$634,723	\$727,377	\$776,331
Total Water Expenditures		\$194,764	\$183,071	\$201,794	\$236,599
Total Sewer Expenditures		\$215,538	\$210,089	\$367,438	\$261,211
Total Joint Sewer Expenditures		\$154,666	\$165,255	\$211,004	\$229,604
Grand Total Expenditures		\$1,156,308	\$1,193,138	\$1,507,613	\$1,503,745

Appendix B-4

Town of Moriah Revenues 2007-2009				
ACCOUNT	ACCT#	2007 Actual	2008 Actual	2009 Budget
REVENUES GENERAL				
REAL PROPERTY TAXES				
REAL PROPERTY TAXES	A1001	\$772,015	\$779,846	\$837,969
TOTAL REAL PROP TAXES		\$772,015	\$779,846	\$837,969
REAL PROPERTY TAX ITEMS				
FEDERAL PAYMENTS LIEU OF TAXES	A1080			
OTHER PAYMENTS IN LIEU OF TAXES	A1081	\$7,200	\$7,200	\$8,000
INT/ PENALTIES ON REAL PROP TAXES	A1090	\$8,139	\$9,951	\$10,000
TOTAL REAL PROPERTY & TAX ITEMS		\$15,339	\$17,151	\$18,000
NON-PROPERTY TAX ITEMS				
FRANCHISES	A1170	\$25,365	\$20,580	\$25,000
TOTAL NON-PROPERTY TAX ITEMS		\$25,365	\$20,580	\$25,000
GENERAL GOVERNMENT				
CLERK FEES	A1255	\$2,094	\$2,147	\$1,300
LAW ENFORCEMENT				
VILLAGE POLICE PATROL	A1589			\$4,320
HEALTH				
VITAL STATISTICS FEES	A1603	\$1,310	\$1,210	\$1,100
CULTURE & RECREATION				
PARK & RECREATIONAL CHARGES	A2001	\$277,650	\$273,937	\$240,000
CONTR PRIV AGENCIES FOR YOUTH	A2070	\$48,151	\$13,457	\$12,000
HOME AND COMMUNITY SERVICES				
REFUSE & GARBAGE FEES	A2130	\$266,298	\$251,513	\$189,841
USE OF MONEY & PROPERTY				
INTEREST & EARNINGS	A2401	\$23,894	\$8,456	\$14,000
RENTAL OF REAL PROPERTY	A2410	\$27,800	\$33,280	
TOTAL USE OF MONEY & PROPERTY		\$51,694	\$41,736	\$14,000
LICENSES & PERMITS				
BINGO LICENSES	A2540	\$20	\$83	\$1,300
DOG LICENSES	A2544	\$1,204	\$1,624	
TOTAL LICENSES & PERMITS		\$1,224	\$1,707	\$1,300
FINES & FORFEITURES				
FINES & FORFEITED BAIL	A2610	\$69,495	\$36,499	\$62,000
TOTAL FINES & FORFEITURES		\$69,495	\$36,499	\$62,000
SALE OF PROPERTY & COMP FOR LOSS				
SALE SCRAP & EXCESS MATERIALS	A2650		\$43	
MISCELLANEOUS				
REFUND PRIOR YRS EXPENDITURES	A2701	\$2,760		
MISCELLANEOUS REVENUES	A2770	\$2,229	\$6,431	\$500
TOTAL MISCELLANEOUS		\$4,989	\$6,431	\$500
STATE AID				
ST AID, REVENUE SHARING	A3001	\$64,798	\$68,038	\$68,038
ST AID, MORTGAGE TAX	A3005	\$60,367	\$45,878	\$40,000
PROGRAMS FOR AGING	A3772	\$400	\$7,000	\$1,490
YOUTH PROGRAMS	A3820		\$27,807	

OTHER HOME & COMMUNITY SERVICE	A3989	\$2,983	\$1,116	\$15,000
TOTAL STATE AID		\$128,548	\$149,839	\$124,528
TOTAL GENERAL REVENUE		\$1,664,171	\$1,596,095	\$1,531,858
GENERAL OUTSIDE VILLAGE - REVENUE				
REAL PROPERTY TAXES				
REAL PROPERTY TAXES	B1001	\$18,482	\$18,730	\$18,280
TOTAL REAL PROP TAXES		\$18,482	\$18,730	\$18,280
PUBLIC SAFETY				
SAFETY INSPECTION FEES	B1560	\$6,476	\$7,341	\$6,000
TOTAL GENERAL OUTSIDE VILLAGE REVENUE		\$24,958	\$26,071	\$24,280
HIGHWAY - TOWNWIDE REVENUE				
REAL PROPERTY TAXES				
REAL PROPERTY TAXES	DA1001	\$330,715	\$403,171	\$441,704
TOTAL REAL PROP TAXES		\$330,715	\$403,171	\$441,704
INTERGOVERNMENTAL CHARGES				
TRANSPORTATION SERVICE - OTHER GOV	DA2300	\$49,418	\$60,805	\$76,000
USE OF MONEY & PROPERTY				
INTEREST & EARNINGS	DA2401	\$8,586	\$3,508	\$3,500
RENTAL EQUIPMENT - OTHER GOVTS	DA2416	\$96,137	\$115,060	\$94,000
TOTAL USE OF MONEY & PROPERTY		\$104,723	\$118,568	\$97,500
SALE OF PROPERTY & COMP FOR LOSS				
SALE SCRAP & EXCESS MATERIALS	DA2650	\$1,625	\$1,501	
MISCELLANEOUS				
MISCELLANEOUS REVENUE	DA2770	\$125		\$2,000
STATE AID				
CONSOLIDATED HIGHWAY AID	DA3501	\$53,036		
TOTAL HIGHWAY TOWNWIDE REVENUES		\$539,642	\$584,044	\$617,204
HIGHWAY - OUTSIDE VILLAGE REVENUE				
REAL PROPERTY TAXES				
REAL PROPERTY TAXES	DB1001	\$261,186	\$272,011	\$275,417
TOTAL REAL PROP TAXES		\$261,186	\$272,011	\$275,417
USE OF MONEY & PROPERTY				
INTEREST & EARNINGS	DB2401	\$6,998	\$3,419	\$2,500
TOTAL USE OF MONEY & PROPERTY		\$6,998	\$3,419	\$2,500
STATE AID				
CONSOLIDATED HIGHWAY AID	DB3501	\$59,992	\$73,976	\$73,975
TOTAL HIGHWAY OUTSIDE VILLAGE REVENUES		\$328,176	\$349,406	\$351,892
CAPITAL PROJECTS - REVENUE				
USE OF MONEY & PROPERTY				
INTEREST & EARNINGS	H2401	\$25,716	\$4,282	
MISCELLANEOUS				
MISCELLANEOUS REVENUE	H2770	\$4,598	\$4,390	
STATE AID				
HEALTH CAPITAL PROJECTS	H3497	\$574,891	\$140,510	
HIGHWAY CAPITAL PROJECTS	H3591	\$111,164		
SEWER CAPITAL PROJECTS	H3990	\$1,458,000	\$162,000	
SEWER CAPITAL PROJECT MINE YARD	H3990.1		\$89,836	
WATER CAPITAL PROJECTS	H3991	\$41,234	\$8,766	
WASSON STREET WATER LINE PROJECT	H3991.1		\$323,868	
OTHER HM&COMM SERVICES CAPITAL PROJ	H3997		\$34,789	

TOTAL STATE AID		\$2,185,288	\$759,770	\$0
PROCEEDS OF OBLIGATIONS				
BOND ANTICIPATION NOTES	H5730		\$3,119,431	
BAN REDEEMED FROM APPROPRIATIONS	H5731.1	\$71,400	\$71,509	
TOTAL CAPITAL PROJECTS REVENUES		\$2,287,002	\$3,959,382	\$0
FIRE PROTECTION - REVENUE				
REAL PROPERTY TAXES				
REAL PROPERTY TAXES	SF1001	\$54,000		\$54,000
TOTAL REAL PROP TAXES		\$54,000		\$54,000
TOTAL FIRE PROTECTION REVENUES		\$54,000		\$54,000
SEWER - REVENUE				
HOME & COMMUNITY SERVICES				
SEWER RENTS	SS2120	\$439,827	\$459,054	\$344,288
SEWER CHARGES	SS2122			\$104,000
INTEREST & PENALTIES - SEWER ACCT	SS2128	\$8,961	\$10,123	\$14,000
SEWER CONNECTION CHARGES	SS2144	\$635	\$1,400	\$1,500
TOTAL HOME AND COMM.		\$449,423	\$470,578	\$463,788
USE OF MONEY & PROPERTY				
INTEREST & EARNINGS	SS2401	\$2,810	\$1,477	\$2,000
INSURANCE RECOVERIES	SS2680		\$947	
MISCELLANEOUS				
MISCELLANEOUS REVENUE	SS2770		\$300	
TOTAL SEWER REVENUES		\$452,233	\$473,302	\$465,788
WATER#1 - REVENUES				
REAL PROPERTY TAXES				
REAL PROPERTY TAXES	SW11001	\$130,768	\$129,510	\$128,998
TOTAL REAL PROP TAXES		\$130,768	\$129,510	\$128,998
HOME & COMMUNITY SERVICES				
METERED WATER SALES	SW12140	\$4,892	\$7,269	
UNMETERED WATER SALES	SW12142	\$140,785	\$138,287	\$164,000
WATER SERVICE CHARGE	SW12144	\$635	\$1,270	\$2,000
INTEREST & PENALTY - WATER RENTS	SW12148	\$2,903	\$3,367	\$5,000
TOTAL HOME AND COMM.		\$149,216	\$150,193	\$171,000
USE OF MONEY & PROPERTY				
INTEREST & EARNINGS	SW12401	\$2,343	\$935	\$1,500
INSURANCE RECOVERIES	SW12680		\$568	
TOTAL USE OF MONEY & PROPERTY		\$2,343	\$1,503	\$1,500
STATE AID				
OTHER STATE AID	SW13089		\$1,610	
TOTAL WATER#1 REVENUES		\$282,327	\$282,817	\$301,498
WATER#2 - REVENUES				
REAL PROPERTY TAXES				
REAL PROPERTY TAXES	SW21001	\$71,586	\$69,525	\$66,951
TOTAL REAL PROP TAXES		\$71,586	\$69,525	\$66,951
HOME & COMMUNITY SERVICES				
UNMETERED WATER SALES	SW22142	\$101,555	\$103,517	\$118,260
WATER SERVICE CHARGE	SW22144	\$635		\$1,500
INTEREST & PENALTY - WATER RENTS	SW22148	\$3,676	\$4,078	\$5,200
TOTAL HOME AND COMM.		\$105,866	\$107,595	\$124,960
USE OF MONEY & PROPERTY				

INTEREST & EARNINGS	SW22401	\$1,265	\$752	\$1,000
INSURANCE RECOVERIES	SW22680		\$379	
TOTAL USE OF MONEY & PROPERTY		\$1,265	\$1,130	\$1,000
STATE AID				
OTHER STATE AID	SW23089		\$1,610	
MISCELLANEOUS				
REFUND PRIOR YRS EXPENDITURES	SW22701			
TOTAL WATER#2 REVENUES		\$178,716	\$179,861	\$192,911
WATER#3 -REVENUES				
HOME & COMMUNITY SERVICES				
UNMETERED WATER SALES	SW32142	\$4,056	\$4,056	\$4,342
WATER SERVICE CHARGE	SW32144	\$286	\$286	
INTEREST & PENALTY - WATER RENTS	SW32148	\$149	\$58	
TOTAL HOME AND COMM.		\$4,491	\$4,400	\$4,342
TOTAL WATER#3 REVENUES		\$4,491	\$4,400	\$4,342
Total General Fund Revenues		\$1,664,171	\$1,596,095	\$1,531,858
Total General Outside Village Revenues		\$24,958	\$26,071	\$24,280
Total Highway Townwide Revenues		\$539,642	\$584,044	\$617,204
Total Highway Outside Village Revenues		\$328,176	\$349,406	\$351,892
Total Capital Projects Revenues		\$2,287,002	\$3,959,382	\$0
Total Fire Protection Revenues		\$54,000	\$0	\$54,000
Total Sewer Revenues		\$452,233	\$473,302	\$465,788
Total Water Revenues	<i>Water 1,2,3</i>	\$465,534	\$467,078	\$498,751
Grand Total Revenue		\$5,815,716	\$7,455,379	\$3,543,773
Grand Total Revenue minus Capital Projects		\$3,528,714	\$3,495,997	\$3,543,773

Appendix B-5

Town of Moriah Expenditures 2007-2009				
ACCOUNT	ACCT#	2007 Actual	2008 Actual	2009 Budget
EXPENDITURES GENERAL				
LEGISLATIVE				
TOWN BOARD PERSONAL SERVICES	A1010.1	\$23,561	\$23,499	\$21,476
TOWN BOARD CONTRACTUAL	A1010.4	\$4,755	\$1,439	\$3,500
TOTAL LEG BOARD		\$28,316	\$24,938	\$24,976
JUDICIAL				
JUSTICE PERSONAL SERVICES	A1110.1	\$50,438	\$53,484	\$48,225
JUSTICES CONTRACTUAL	A1110.4	\$9,437	\$6,775	\$7,500
TOTAL JUDICIAL		\$59,875	\$60,259	\$55,725
EXECUTIVE				
SUPERVISOR PERSONAL SERVICE	A1220.1	\$63,939	\$67,734	\$67,268
SUPERVISOR EQUIPMENT	A1220.2		\$850	\$500
SUPERVISOR CONTRACTUAL	A1220.4	\$2,007	\$3,130	\$3,500
TOTAL EXECUTIVE		\$65,946	\$71,714	\$71,268
FINANCE				
AUDITOR CONTRACTUAL	A1320.4	\$8,500	\$9,125	\$9,000
BUDGET PERSONAL SERVICE	A1340.1	\$3,915	\$4,130	\$4,037
ASSESSMENT PERSONAL SERVICE	A1355.1	\$23,203	\$23,141	\$21,776
ASSESSMENT CONTRACTUAL	A1355.4	\$6,764	\$4,218	\$5,500
TOTAL FINANCE		\$42,382	\$40,614	\$40,313
STAFF				
CLERK PERSONAL SERVICE	A1410.1	\$53,903	\$57,156	\$57,328
CLERK EQUIPMENT	A1410.2			\$3,500
CLERK CONTRACTUAL	A1410.4	\$5,595	\$4,106	\$5,000
ATTORNEY PERSONAL SERVICE	A1420.1	\$12,473	\$8,469	\$5,000
ATTORNEY CONTRACTUAL	A1420.4	\$6,809	\$10,889	
TOTAL STAFF		\$78,779	\$80,620	\$70,828
SHARED SERVICES				
BUILDINGS PERSONAL SERVICE	A1620.1	\$66,848	\$73,899	\$73,715
BUILDINGS EQUIPMENT	A1620.2		\$2,023	\$4,800
BUILDINGS CONTRACTUAL	A1620.4	\$127,471	\$121,000	\$125,000
TOTAL SHARED SERVICES		\$194,318	\$196,921	\$203,515
SPECIAL ITEMS				
UNALLOCATED INSURANCE	A1910.4	\$78,676	\$66,539	\$67,000
MUNICIPAL ASSOCIATION DUES	A1920.4	\$1,650	\$1,650	\$2,000
TAXES & ASSESSMENTS ON PROPERTY	A1950.4	\$2,451	\$3,711	
PAYMENT TO COUNTY TREASURER	A1972.4	\$6,366	\$3,181	\$1,000
CONTINGENT ACCOUNT	A1990.4			\$30,000
TOTAL SPECIAL ITEMS		\$89,144	\$75,081	\$100,000
LAW ENFORCEMENT				
POLICE PERSONAL SERVICE	A3120.1	\$83,829	\$85,341	\$74,990
POLICE EQUIPMENT	A3120.2	\$1,740		
POLICE CONTRACTUAL	A3120.4	\$8,445	\$10,035	\$8,500
TOTAL POLICE		\$94,014	\$95,376	\$83,490
TRAFFIC CONTROL				

TRAFFIC CONTROL CONTRACTUAL	A3310.4			
FIRE PREVENTION AND CONTROL				
FIRE PREVENTION CONTRACTUAL	A3410.4		\$1,000	\$300
SAFETY FROM ANIMALS				
CONTROL OF DOGS PERSONAL SERV.	A3510.1	\$3,090	\$3,732	
CONTROL OF DOGS CONTRACTUAL	A3510.4	\$1,420	\$1,605	
CONTROL OF ANIMALS	A3520.1			\$3,700
CONTROL OF OTHER ANIMALS	A3520.4			\$2,500
TOTAL SAFETY FROM ANIMALS		\$4,510	\$5,337	\$6,200
PUBLIC HEALTH				
REGISTRAR OF VITAL STATISTICS	A4020.1	\$1,000	\$1,040	\$1,100
OTHER HEALTH				
AMBULANCE CONTRACTUAL	A4540.4	\$19,483	\$21,108	\$22,000
TOTAL HEALTH		\$20,483	\$22,147	\$23,100
ADMINISTRATION				
SUPT OF HIGHWAYS PERSONAL SERV	A5010.1	\$37,941	\$40,627	\$40,251
SUPT OF HIGHWAYS CONTRACTUAL	A5010.4	\$1,392	\$1,367	\$1,500
TOTAL ADMINISTRATION		\$39,333	\$41,994	\$41,751
HIGHWAY				
GARAGE CONTRACTUAL	A5132.4	\$44,281	\$47,569	\$48,000
STREET LIGHTING, CONTR EXPEND	A5182.4	\$58,080	\$52,452	\$47,000
TOTAL HIGHWAY		\$102,362	\$100,021	\$95,000
PEDESTRIAN				
SIDEWALKS CONTRACTUAL	A5410.4		\$11,431	
ECONOMIC DEVELOPMENT				
PUBLICITY CONTRACTUAL	A6410.4	\$4,655	\$4,375	\$3,375
OTHER ECONOMIC OPPOR & DEVELOPMENT				
VETERANS SERVICES CONTRACTUAL	A6510.4	\$416	\$493	\$500
PROGRAMS FOR AGING PERSONAL SERVICE	A6772.4	\$9,495	\$10,163	\$10,067
PROGRAMS FOR AGING CONTRACTUAL	A6772.2	\$3,561	\$8,370	\$2,200
TOTAL OTHER ECONOMIC ASST		\$13,473	\$19,027	\$12,767
RECREATION				
PARKS PERSONAL SERVICE	A7110.1	\$48,650	\$49,643	\$48,600
PARKS EQUIPMENT	A7110.2			\$3,000
PARKS CONTRACTUAL	A7110.4	\$66,010	\$68,618	\$55,000
CULTURE & RECREATION	A7140.1	\$16,542	\$14,739	
PLAYGROUNDS & RECREATION CNTRS	A7140.4	\$603	\$451	
YOUTH PROGRAMS PERSONAL SERVICE	A7310.1	\$31,673	\$29,323	\$26,700
YOUTH PROGRAMS CONTRACTUAL	A7310.4	\$3,325	\$9,449	\$4,000
JOINT YOUTH PROGRAMS	A7320.4	\$30,290	\$25,493	\$250
TOTAL RECREATION		\$197,092	\$197,716	\$137,550
CULTURE				
HISTORIAN CONTRACTUAL	A7510.4	\$1,641	\$1,945	\$2,200
HISTORICAL PROPERTY	A7520.4		\$1,716	\$1,000
CELEBRATIONS	A7550.4		\$914	
TOTAL CULTURE		\$1,641	\$4,575	\$3,200
SANITATION				
REFUSE & GARBAGE PERSONAL SERVICES	A8160.1	\$44,478	\$47,075	\$45,900
REFUSE & GARBAGE EQUIPMENT	A8160.2			\$500
REFUSE & GARBAGE CONTRACTUAL	A8160.4	\$107,033	\$116,332	\$100,000
TOTAL SANITATION		\$151,511	\$163,407	\$146,400
EMPLOYEE-BENEFITS				

STATE RETIREMENT	A9010.8	\$27,554	\$26,694	\$30,000
FIRE & POLICE RETIREMENT	A9015.8	\$6,664	\$6,948	\$7,500
SOCIAL SECURITY	A9030.8	\$35,622	\$36,786	\$34,425
MEDICARE	A9035.8	\$8,331	\$8,604	\$8,075
WORKER'S COMPENSATION	A9040.8	\$110,313	\$114,157	\$117,000
UNEMPLOYMENT INSURANCE	A9050.8	\$17,052	\$17,690	\$22,000
HOSPITAL & MEDICAL INSURANCE	A9060.8	\$258,438	\$275,457	\$295,000
TOTAL EMPLOYEE-BENEFITS		\$463,975	\$486,335	\$514,000
DEBT SERVICES				
SERIAL BONDS PRINCIPAL	A9710.6	\$2,100	\$37,100	\$37,100
SERIAL BONDS INTEREST	A9710.7	\$2,790	\$11,023	\$11,000
BAN INTEREST	A9730.7		\$5,127	
TOTAL DEBT		\$4,890	\$53,251	\$48,100
TOTAL GENERAL EXPENDITURES		\$1,656,699	\$1,756,138	\$1,681,858
GENERAL OUTSIDE VILLAGE - EXPENDITURES				
OTHER PROTECTION				
SAFETY INSPECTION CONTRACTUAL	B3620.1	\$17,471	\$14,019	\$13,500
SAFETY INSPECTION PERSONAL SERVICES	B3620.4	\$1,700	\$1,743	2000
TOTAL OTHER PROTECTION		\$19,171	\$15,762	\$15,500
PUBLIC HEALTH				
BOARD OF HEALTH	B4010.4	\$248	\$745	\$745
CULTURE				
LIBRARY	B7410.4	\$5,500	\$6,000	\$6,000
EMPLOYEE BENEFITS				
STATE RETIREMENT	B9010.8	\$1,148	\$1,542	\$1,000
SOCIAL SECURITY	B9030.8	\$1,083	\$869	\$838
MEDICARE	B9035.8	\$253	\$203	\$197
TOTAL EMPLOYEE BENEFITS		\$2,484	\$2,614	\$2,035
TOTAL GENERAL OUTSIDE VILLAGE EXPENDITURES		\$27,403	\$25,122	\$24,280
HIGHWAY - TOWNWIDE EXPENDITURES				
HIGHWAY				
MACHINERY PERSONAL SERVICE	DA5130.1	\$6,600	\$8,725	\$41,490
MACHINERY EQUIPMENT	DA5130.2	\$6,011	\$26,384	\$37,813
MACHINERY CONTRACTUAL	DA5130.4	\$121,129	\$118,425	\$120,000
MISC (brush & weeds) PERS SERV	DA5140.1	\$38,053	\$62,634	\$32,756
MISC (brush & weeds) CONTRACTUAL	DA5130.4	\$5,621	\$7,683	\$8,000
SNOW REMOVAL PERSONAL SERVICE	DA5142.1	\$143,557	\$162,829	\$93,900
SNOW REMOVAL CONTRACTUAL	DA5142.4	\$80,758	\$86,695	\$60,000
SERV OTHER GOVERNMENTS PERS SERV	DA5148.1	\$9,216	\$10,162	\$50,226
SERV OTHER GOVERNMENTS CONTRACT	DA5148.4			\$4,000
TOTAL HIGHWAY		\$410,946	\$483,537	\$448,185
EMPLOYEE BENEFITS				
STATE RETIREMENT	DA9010.8	\$20,480	\$19,047	\$16,647
SOCIAL SECURITY	DA9030.8	\$12,234	\$15,148	\$13,532
MEDICARE	DA9035.8	\$2,861	\$3,543	\$3,174
HOSPITAL & MEDICAL INSURANCE	DA9060.8	\$66,950	\$82,619	\$92,615
TOTAL EMPLOYEE BENEFITS		\$102,525	\$120,356	\$125,968
DEBT SERVICES				
BAN NOTES PRINCIPAL	DA9730.6	\$38,970	\$38,970	\$38,970
BAN NOTES INTEREST	DA9730.7	\$7,953	\$5,396	\$4,081
TOTAL DEBT		\$46,923	\$44,366	\$43,051

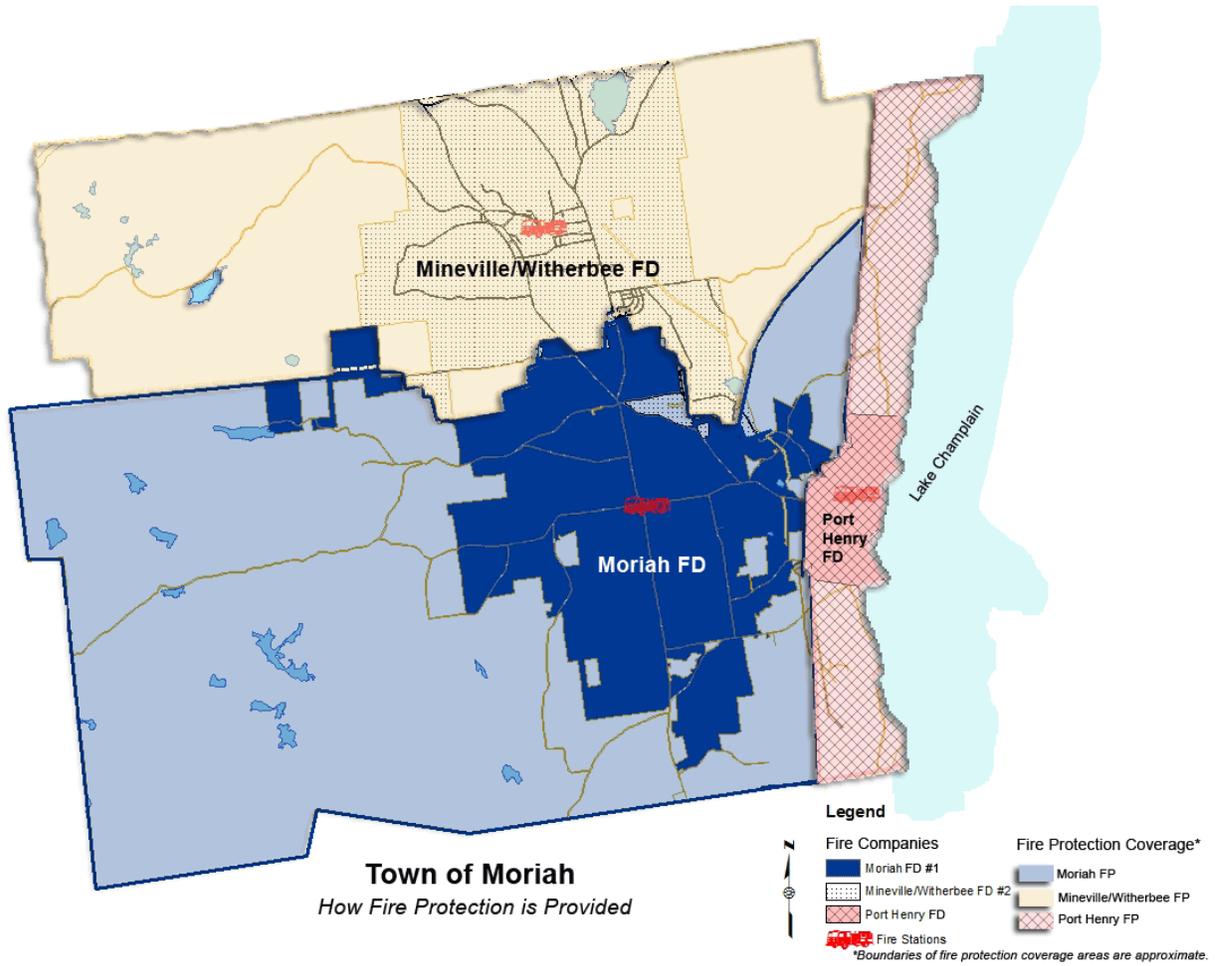
TOTAL HIGHWAY TOWNWIDE EXPENDITURES		\$560,395	\$648,260	\$617,204
HIGHWAY - OUTSIDE VILLAGE EXPENDITURES				
HIGHWAY				
GENERAL REPAIRS PERSONAL SERVICE	DB5110.1	\$132,976	\$133,865	\$94,628
GENERAL REPAIRS CONTRACTUAL	DB5110.4	\$29,420	\$12,504	\$30,000
PERMANENT IMPROVEMENTS PERS SERV	DB5112.1			\$50,953
PERMANENT IMPROVEMENTS EQUIPMENT	DB5112.2	\$110,204	\$121,100	\$45,000
PERMANENT IMPROVEMENTS CONTRACTUAL	DB5112.4	\$7,006	\$8,056	\$47,000
TOTAL HIGHWAY		\$279,605	\$275,525	\$267,581
EMPLOYEE BENEFITS				
STATE RETIREMENT	DB9010.8	\$13,653	\$12,698	\$11,431
SOCIAL SECURITY	DB9030.8	\$8,244	\$8,300	\$9,021
MEDICARE	DB9035.8	\$1,928	\$1,941	\$2,116
HOSPITAL & MEDICAL INSURANCE	DB9060.8	\$44,633	\$55,237	\$61,743
TOTAL EMPLOYEE BENEFITS		\$68,459	\$78,176	\$84,311
TOTAL HIGHWAY OUTSIDE VILLAGE EXPENDITURES		\$348,064	\$353,701	\$351,892
CAPITAL PROJECTS - EXPENDITURES				
JUDICIAL				
COURT HOUSE/POLICE STATION	H1110.4		\$17,375	
HEALTH				
JOINT HOSPITAL	H4525.4	\$657,384	\$88,636	
HIGHWAY				
BRIDGE	H5120.4	\$121,934	\$855	
RECREATION				
CULTURE & RECREATION	H7110.4		\$5,861	
WATER				
SEWER PROJECT	H8110.4	\$1,982,064	\$62,751	
MINEYARD PUMP STATION SEWER C/P	H8120.4		\$164,470	
WATER ADMINISTRATION C.E.	H8310.4	\$6,894	\$6	
WATER ADMINISTRATION C.E.	H8320.4	\$41,234	\$8,766	
WASSON STREET WATER C/P	H8330.4		\$324,162	
LAMOS LANE WATER LINE PROJECT	H8350.4		\$29,293	
CDBG WASSON STREET SEWER C/P	H8341.4	\$41		
TOTAL WATER		\$2,030,232	\$589,448	\$0
TOTAL CAPITAL PROJECTS EXPENDITURES		\$2,809,550	\$702,175	\$0
FIRE PROTECTION - EXPENDITURES				
FIRE PROTECTION & CONTROL				
FIRE PROTECTION	SF3410.4	\$54,000	\$54,000	\$54,000
TOTAL FIRE PROTECTION & CONTROL		\$54,000	\$54,000	\$54,000
TOTAL FIRE PROTECTION EXPENDITURES		\$54,000	\$54,000	\$54,000
SEWER - EXPENDITURES				
SANITATION				
SEWER ADMIN PERSONAL SERVICE	SS8110.1	\$55,674	\$61,382	\$57,329
SEWER ADMIN EQUIPMENT	SS8110.2		\$8,073	\$4,000
SEWER ADMIN CONTRACTUAL	SS8110.4	\$26,366	\$43,318	\$58,400
SEWAGE TREATMENT & DISPOSAL	SS8130.4	\$133,321	\$133,365	\$144,267
TOTAL SANITATION		\$215,360	\$246,138	\$263,996
EMPLOYEE BENEFITS				
STATE RETIREMENT	SS9010.8	\$7,369	\$6,854	\$5,751
SOCIAL SECURITY, EMPL BNFTS	SS9030.8	\$3,452	\$3,788	\$3,553
MEDICARE, EMPL BNFTS	SS9035.8	\$807	\$885	\$833

HOSPITAL INS	SS9060.8	\$22,868	\$25,948	\$29,031
TOTAL EMPLOYEE BENEFITS		\$34,496	\$37,475	\$39,168
DEBT SERVICES				
SERIAL BONDS PRINCIPAL	SS9710.6	\$53,000	\$53,000	\$136,186
SERIAL BONDS INTEREST	SS9710.7	\$26,186	\$24,571	\$23,185
BAN NOTES PRINCIPAL	SS9730.6	\$74,228	\$74,337	\$2,828
BAN NOTES INTEREST	SS9730.7	\$2,550	\$23,819	\$425
TOTAL DEBT		\$155,964	\$175,727	\$162,624
TOTAL SEWER EXPENDITURES		\$405,821	\$459,341	\$465,788
WATER#1 - EXPENDITURES				
WATER				
WATER ADMIN PERSONAL SERVICE	SW18310.1	\$50,824	\$53,860	\$53,285
WATER ADMIN EQUIPMENT	SW18310.2			\$6,496
WATER ADMIN CONTRACTUAL	SW18310.4	\$78,233	\$91,413	\$86,000
TOTAL WATER		\$129,057	\$145,273	\$145,781
EMPLOYEE BENEFITS				
STATE RETIREMENT	SW19010.8	\$4,422	\$4,112	\$3,491
SOCIAL SECURITY, EMPL BNFTS	SW19030.8	\$3,151	\$3,328	\$3,302
MEDICARE, EMPL BNFTS	SW19035.8	\$737	778.44	\$774
HOSPITAL INS	SW19060.8	\$13,721	\$15,569	\$17,420
TOTAL EMPLOYEE BENEFITS		\$22,031	\$23,788	\$24,987
DEBT SERVICES				
SERIAL BONDS PRINCIPAL	SW19710.6	\$94,343	\$97,247	\$98,418
SERIAL BONDS INTEREST	SW19710.7	\$32,984	\$31,671	\$30,360
BAN NOTES PRINCIPAL	SW19730.6	\$1,697	\$1,697	\$1,697
BAN NOTES INTEREST	SW19730.7	\$425	\$306	\$255
TOTAL DEBT		\$129,449	\$130,921	\$130,730
TOTAL WATER#1 EXPENDITURES		\$280,537	\$299,982	\$301,498
WATER#2 - EXPENDITURES				
WATER				
WATER ADMIN PERSONAL SERVICE	SW28310.1	\$38,629	\$41,273	\$41,821
WATER ADMIN EQUIPMENT	SW28310.2			\$5,237
WATER ADMIN CONTRACTUAL	SW28310.4	\$48,228	\$67,283	\$53,000
TOTAL WATER		\$86,857	\$108,555	\$100,058
EMPLOYEE BENEFITS				
STATE RETIREMENT	SW29010.8	\$2,948	\$2,742	\$2,271
SOCIAL SECURITY, EMPL BNFTS	SW29030.8	\$2,395	\$2,552	\$2,592
MEDICARE, EMPL BNFTS	SW29035.8	\$560	\$597	\$608
HOSPITAL INS	SW29060.8	\$9,147	\$10,379	\$11,613
TOTAL EMPLOYEE BENEFITS		\$15,050	\$16,269	\$17,084
DEBT SERVICES				
SERIAL BONDS PRINCIPAL	SW29710.6	\$69,343	\$72,247	\$73,418
SERIAL BONDS INTEREST	SW29710.7	\$1,250	\$1,150	\$1,050
BAN NOTES PRINCIPAL	SW29730.6	\$1,131	\$1,131	\$1,131
BAN NOTES INTEREST	SW29730.7	\$284	\$204	\$170
TOTAL DEBT		\$72,007	\$74,732	\$75,769
TOTAL WATER#2 EXPENDITURES		\$173,915	\$199,557	\$192,911
WATER#3 - EXPENDITURES				
WATER				

WATER ADMIN CONTRACTUAL	SW38310.4	\$4,184	\$4,256	\$4,342
TOTAL WATER#3 EXPENDITURES		\$4,184	\$4,256	\$4,342
Total General Fund Expenditures		\$1,656,699	\$1,756,138	\$1,681,858
Total General Outside Village Expenditures		\$27,403	\$25,122	\$24,280
Total Highway Townwide Expenditures		\$560,395	\$648,260	\$617,204
Total Highway Outside Village Expenditures		\$348,064	\$353,701	\$351,892
Total Capital Projects Expenditures		\$2,809,550	\$702,175	\$0
Total Fire Protection Expenditures		\$54,000	\$54,000	\$54,000
Total Sewer Expenditures		\$405,821	\$459,341	\$465,788
Total Water Expenditures	<i>Water 1,2,3</i>	\$458,637	\$503,795	\$498,751
Grand Total Expenditures		\$6,320,569	\$4,502,531	\$3,693,773
Grand Total Expenditures minus Capital Projects		\$3,511,019	\$3,800,356	\$3,693,773

APPENDIX C: FIRE SERVICES IN THE TOWN & VILLAGE

Appendix C-2



APPENDIX D: WATER DISTRICTS IN THE TOWN OF MORIAH

OPTIONS FOR THE VILLAGE OF PORT HENRY

*Identification and Evaluation of Viable Alternatives
for Delivering the Services and Functions Provided by Port Henry*

*The “Options” Report
Prepared for the Dissolution Steering Committee*

November 10, 2009

Updated November 20, 2009

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

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INTRODUCTION

This report identifies and evaluates viable alternatives for delivering Village services and functions in the event the Village of Port Henry dissolves. It builds upon the earlier report, *How the Village of Port Henry and the Town of Moriah Currently Provide Municipal Services*. The Committee was assisted by the Center for Governmental Research (CGR), the study consultant, in developing this “Options” Report.

We point out that we do not focus on additional sharing of services as a viable alternative for reducing the taxpayer burden for the following reasons:

- The primary services that would be potential candidates are already consolidated. These include police; assessor; justice court; wastewater treatment; animal control; and marriage, fishing, hunting, and dog license services.
- Some key Village services – refuse pickup & recycling and sidewalk snow removal – cannot be consolidated as part of shared service agreements because they are offered only by the Village.
- CGR identified only one major area that could potentially result in significant cost savings for the community through additional service sharing, and found, upon additional research, that the necessary changes required would, in our judgment, be cost prohibitive to achieve. The question we asked was – Would having only one water filtration plant and water system, instead of two plants and separate water systems, be a fiscally responsible option for the community to consider? CGR turned to AES Northeast of Plattsburgh, which provides engineering services to both the Village and Town, to provide an initial assessment of what would be involved to create one system. AES’ report, which appears at the end of this document, shows that the cost of such a change – estimated at \$2.4 million – would be a major capital expense that we believe cannot be justified at this time.

Since we believe there are no other significant savings that can be achieved through additional service sharing, the remainder of this Options Report focuses on the dissolution of the Village. What happens if the Village dissolves is that Village services can either be picked up by the Town or eliminated. The way to think about this is to consider the Town as being a combined entity, what we call the “New Town.”

Projected “New Town” Expenditures

Before considering any changes that could result from dissolution, we first project combined New Town expenditures, as follows:

Village (based on the 2009-10 budget)

- Includes all general fund expenditures (\$776,331)
- Excludes water fund and sewer fund expenditures, since sewer and water charges are separate and are not part of the tax bill (\$727,414).

Town (based on the 2009 budget)

- Includes Townwide general fund expenditures (\$1,681,858)
- Includes Town-outside-Village (TOV) general fund expenditures (\$24,280)
- Includes Townwide highway fund expenditures (\$617,204)
- Includes TOV highway fund expenditures (\$351,892)
- Excludes fire protection expenditures for TOV residents residing outside the Moriah and Mineville-Witherbee Fire Districts (\$54,000). (Note: The Moriah and Mineville-Witherbee fire districts set their own budgets and the Town merely acts as tax collector, thus fire district bills also do not impact New Town expenditures.)
- Excludes water and sewer fund expenditures, since water and sewer charges (if applicable) are separate and are not part of the tax bill (\$964,539)

The chart below puts the above information in chart format, and shows total projected New Town expenditures of \$3,451,565.

Projected "New Town" Expenditures			
	General	Highway	Total
Town	\$1,681,858	\$617,204	\$2,299,062
Town TOV	\$24,280	\$351,892	\$376,172
Sub-Total Town and TOV	\$1,706,138	\$969,096	\$2,675,234
Village	\$464,101	\$312,230	\$776,331
Sub-Total Town and Village	\$2,170,239	\$1,281,326	\$3,451,565

The new \$3.45 million expenditure line can then be reduced by cost impacts that we describe in the next sections of the report. We begin by describing our overall approach, then show a) potential savings, b) our calculation of the cost impact, c) our calculation of the tax impact, and d) tables summing up what it all means to taxpayers in the Town of Moriah, whether they live inside or outside the Village.

Village Dissolution & the Impact on “New Town” Expenditures

Committee members asked CGR to develop projections of cost savings and cost impacts of dissolution based on three different scenarios. The scenarios – which would result in high, medium and low- level changes to a “New Town” budget – take into account the following:

- **Efficiencies** – These are due to reduced spending on personnel, equipment, insurance, etc. as a result of dissolving the Village
- **Reductions in Services** – There are only two services identified for possible reduction: a) refuse pickup & recycling and b) sidewalk snow removal. Only one scenario calls for

eliminating these services. In the other two scenarios, the services would continue but as special districts.

- **Special Districts** – These include services currently provided by the Village that either definitely would or could continue under the consolidated government as special districts. Village residents would see no change in these services if dissolution occurs, but the costs of providing three specific services (water, sewer, fire) and, depending on the scenario, potentially three other services (refuse/recycling; sidewalk snow removal, street lighting) would appear as separate charges on tax bills, except sewer and water would continue to be billed separately.
- **Use of Village General Fund Balance** – This addresses how the Village’s general fund balance, which totaled about \$330,000 on June 1, 2009, could be used to pay off existing Village debt (excluding debt associated with the Port Henry Fire Department) and also pay for ongoing obligations for Village retirees.

Note: There are three other Village fund balances: water (\$78,000), sewer (\$103,000) and joint sewer (\$88,000) and we specifically address below how they would be used.

Scenario One: “High” Impact on New Town Budget

Definition: This scenario projects the highest impact on the New Town budget that could result from proposed cost savings, service reductions, or creation of special districts. This scenario includes the following:

Service Reductions

- Eliminate refuse pickup and recycling – residents would take refuse to the Town’s transfer station or pay private haulers for refuse/recycling service
- Sidewalk snow removal – no longer provided, with residents becoming responsible for their own sidewalks

Cost Savings

- \$25,500 = elimination of refuse/recycling service in the Village
- \$ 6,000 = elimination of sidewalk snow removal in the Village
- \$65,000 = loss of 1 FTE staff in DPW and sale of one truck in the combined Village/Town fleet
- \$31,964 = elimination of Village mayor and the four trustee positions and some related expenses (e.g., insurance, legal)
- \$47,105 = loss of 1 FTE employee and 1 PT employee from combined Village and Town Clerk/Treasurer staff

- \$9,600 = operating costs saved by selling the Village Hall (any revenues from the sale would be additional but have not been factored into our analysis since they are unknown)

Note: Additional cost savings could potentially be achievable, CGR believes, if the consolidated government adopted a Townwide DPW structure, whereby highway, water, sewer and potentially other services would be under one superintendent. There are, however, numerous issues to consider, including whether an elected or appointed superintendent would be more beneficial for the community. Because of such considerations, and the fact that design of a Townwide DPW falls outside the scope of this study, we have not factored this organizational structure into our analysis. We note that the overall Dissolution Study is a study for the Village, conducted with a NYS grant and a 10% match from the Village. The Town is cooperating in the study.

Village Services Provided through Special Districts - No Change in Cost Impact

- Water - the former Village would become a water district and the Village water debt and water fund balance at the time of dissolution would stay with this district.
- Sewer – the former Village would become a sewer district and the Village sewer debt and fund balance at the time of dissolution would stay with this district.
 - **Note:** Currently the Wastewater Treatment Plant (WWTP) is jointly owned by the Village and Town, and the Village is the fiduciary agent of the joint plant. The costs for the entire system (pipes plus WWTP) are paid by user fees collected from the Town Sewer District (which we refer to as Sewer District 1) and the Village. The Village currently collects revenues from the Town and Village's individual sewer funds under a pre-determined allocation agreement by which costs are now divided 65% Town (Sewer District 1) and 35% Village. The user fees between Sewer District 1 and the Village are different primarily because the debt payments are different – the Sewer District 1 outstanding debt balance (principal only) as of 9/30/09 is \$2,612,214 compared with the Village sewer outstanding debt (principal only) of \$2,315,231. These debt balances will be paid off in 2038. Upon dissolution of the Village, the area within the former Village would be designated as Sewer District 2. All current sewer assets of the Village will become assets of Sewer District 2. The Town will administer Sewer District 2 as an independent sewer district, continuing to fund the WWTP on a 65%/35% split between Sewer District 1 and Sewer District 2. Thus, dissolution would have no impact on sewer and sewer treatment services or costs to either Sewer District 1 properties or former Village properties in Sewer District 2. At such time in the future where costs between the two districts can be equalized, the Town should consider combining the sewer districts into one single district with a unified rate.
- Fire Services – the area in the existing Village would become either a fire district or fire protection district. The long-term liability for the new Village Fire Department pumper (a 2009 lease/purchase with \$291,000 outstanding as of 9-30-09) would transfer to the new district.

- Street Lighting

Creation of Village Debt Service District & Obligations Covered by Village Fund Balance

- Upon dissolution, a Village Debt Service District would be created and the Village general fund balance would be used to:
 - Pay off any non-fire related Village debt, which at the time of dissolution would = \$13,516 due on a dump truck.
 - The remainder will be spent to pay ongoing obligations for Village retirees who are receiving health benefits. The fund balance would cover these costs (\$26,000 annually) for approximately 12 years.

Village Services That Continue in Consolidated Government – No Cost Savings or Districts

- Code enforcement
- Beach/campground – the Village beach/campground, like the Town beach/campground, would become a Town asset
- Support for youth programs, library, and Labor Day celebrations – \$3,000 for each is currently budgeted by the Village, would be part of the consolidated government expense

Scenario Two – “Medium” Impact on New Town Budget

Key Differences from High-Impact Scenario:

- Maintain refuse/recycling in Port Henry – billed as a special district charge
- Maintain sidewalk snow removal in Port Henry – billed as a special district charge
- Fewer staff reductions (none in DPW, only 1 FTE in Clerk/Treasurer function)
- Keep existing Village Hall to use as Town court and police facility

Scenario Three – “Low” Impact on New Town Budget

Key Differences from Medium-Impact Scenario

- Only staff reduction is 1 PT clerk in the existing Town

- Cost of street lighting in Port Henry becomes a Townwide charge – mirroring how the Town currently allocates costs for street lighting in the TOV

Sum of the Savings – Based on Each Scenario

Summary of Changes to the "New Town" Budget			
Scenario	1	2	3
Costs Moved To Special Districts	\$114,341	\$145,841	\$157,468
Efficiencies	\$153,669	\$89,569	\$41,464
Reduced Services	\$31,500	\$0	\$0
Use of Fund Balance	\$40,627	\$40,627	\$0
Decrease to "New Town" Budget	\$340,137	\$276,037	\$198,932

As the chart above shows, cost savings to the New Town Budget would range from a high of \$340,137 to a low of \$198,932, depending upon the scenario selected. However, there are different options that can be considered. As the grid on the next page shows, it is possible to pick from different columns, and not adhere to the three scenarios we have outlined.

Descriptions of Scenarios and Decreases to "NEW TOWN" Budget

Scenario One - Highest Level of Changes (costs moved to special districts, cost savings, reduced services)
 Scenario Two - Medium Level of Changes
 Scenario Three - Lowest Levels of Changes

	Scenarios			Key To Color Codes
	One	Two	Three	Efficiencies
				Special Districts
				Reductions in Services
				Use of Fund Balance
DPW				
	\$65,000			Scenario One - Lose one FTE (\$55,000) and one Truck (\$10,000)
		\$20,000		Scenario Two - Lose \$10,000 in overtime and one truck (\$10,000)
			\$0	Scenario Three - No cost savings
Board				
	\$31,964			Scenario One - Board \$27,689, insurance \$3000, \$1,000 legal, \$275 misc
		\$31,964		Scenario Two - Same
			\$31,964	Scenario Three - Same
Clerk/Treasurer				
	\$47,105			Scenario One - lose one full time (\$31,605) and one PT (\$3,500), plus \$12,000 in general administration contractual expense
		\$37,605		Scenario Two - lose 1 FTE (\$31,605) + \$6000 in general admin
			\$9,500	Scenario Three - lose only PT clerk \$3,500 and \$6000 general admin
Village Hall				
	\$9,600			Scenario One - Sold to third party, relieves \$9,600 in operating costs
		\$0		Scenario Two - No cost savings, used by Town
			\$0	Scenario Three - No cost savings, used by Town
Refuse/Recycling				
	\$25,500			Scenario One - No Refuse/Recycling collection services (\$25,500)
		\$25,500		Scenario Two - becomes special district charge
			\$25,500	Scenario Three - becomes special district charge
Street Lighting				
	\$29,000			Scenario One - becomes special district charge (\$29,900)
		\$29,000		Scenario Two - becomes special district charge
			\$0	Scenario Three - becomes townwide cost as per existing Town lighting situation
Village Debt Service District (+retiree liabilities)				
	\$40,627			Scenario One - Village retires all general debt from fund balance of general fund, eliminating debt service (\$14,627). All remaining General Fund balance is used to pay for ongoing retiree obligations of \$26,000 per year.
		\$40,627		Scenario Two - Village retires all general debt from fund balance of general fund, eliminating debt service (\$14,627). All remaining General Fund balance is used to pay for ongoing retiree obligations of \$26,000 per year.
			\$40,627	Scenario Three - all debt service (\$14,627) and retiree liability (\$26,000) gets put in debt service district
Sidewalks Snow Removal				
	\$6,000			Scenario One - Sidewalk snow removal (est. \$6,000) services are no longer provided.
		\$6,000		Scenario Two - become special district charges
			\$6,000	Scenario Three - become special district charges
Fire Services				
	\$85,341			Scenario One - Fire services (\$53,000) and fire truck lease obligation (\$32,341) move to new district
		\$85,341		Scenario Two - Fire services (\$53,000) and fire truck lease obligation (\$32,341) move to new district
			\$85,341	Scenario Three - Fire services (\$53,000) and fire truck lease obligation (\$32,341) move to new district
Totals				
	\$340,137			Scenario One - Total decrease to "New Town Budget"
		\$276,037		Scenario Two - Total decrease to "New Town Budget"
			\$198,932	Scenario Three - Total decrease to "New Town Budget"

Special Districts			
Refuse/Recycling	\$0	\$25,500	\$25,500
Lighting	\$29,000	\$29,000	\$0
Sidewalks Snow Removal	\$0	\$6,000	\$6,000
Village Debt Service District	\$0	\$0	\$40,627
New Fire Services (Fire District #3 or Fire Protection District #2)	\$85,341	\$85,341	\$85,341

Total New Special Districts	\$114,341		Scenario One
		\$145,841	Scenario Two
			\$157,468 Scenario Three

Total Cost Savings from Efficiencies and Reduced Services (Cost savings minus costs moved to special districts)	\$225,796		Scenario One
		\$130,196	Scenario Two
			\$41,464 Scenario Three

Cost Impact of Dissolution

To calculate the cost impact of dissolving the Village three things need to be taken into account:

- Cost of reductions - as shown earlier, these range from a low of \$198,932 to a high of \$340,137.
- Impact on existing revenues received by the Village – CGR did not identify any existing revenues that would be reduced or eliminated if the two governments become one.
- Additional AIM funding for consolidating – AIM (Aid and Incentives to Municipalities) is state unrestricted aid, and the State provides incentives for governments to consolidate, known as new AIM. The incentive that would most benefit the community would result in the consolidated municipality receiving a one-time addition to annual aid equal to 15% of the combined property tax levy. CGR shows the impact of the incentive for the Moriah/Port Henry community below.

Calculation (using Fiscal Year 2009 tax levies):

\$450,631 (Village levy) + \$1,573,370 (Town levy) = \$2,024,001

15% of \$2,024,001 = **\$303,600 additional funding.**

\$303,600 + \$68,038 (Town AIM) + \$10,000 (Village AIM) =
Total funding for the FIRST year = \$381,638

Note: This is an indefinite funding stream, and future annual percentage increases from NYS are to be based upon the first year's total AIM payment of \$381,638.

Net fiscal change

Depending on which scenario is selected (or choices made from the large grid shown on previous page), and whether or not you believe the State will be able to provide new AIM as shown above, the net fiscal change of dissolving the Village ranges from:

- Cost savings of \$198,932 (cost reductions and no new AIM) – “worst case”
to
- Cost savings of \$643,737 (the \$340,137 in cost reductions + \$303,600 in new AIM) – “best case”

Tax Impact of Dissolution

The next issue to address is how the costs of the New Town get spread across the nearly \$186 million taxable assessed value (2009) of the Town, given 24% of the taxable assessed value is in the Village and 76% in the TOV. We calculate there will be some shifts in costs for current

Village taxpayers, and also some shift in costs for current TOV taxpayers. Based on the three scenarios, the range of shifts is shown in the chart “New Town Tax Levy and Rates” below.

As the chart shows, the tax rates across the Town, after dissolution, would range between:

- *Best case:* \$9.07 per \$1,000 assessed value
 - Assumes the highest impact scenario – Scenario One – and receipt of new AIM
- *Worst case:* \$11.46 per \$1,000 assessed value
 - Assumes the lowest impact scenario – Scenario Three – and no new AIM

"New Town" Tax Levy and Rates			
	General	Highway	Total
Total "New Town" Expenditures			
Scenario One	\$1,955,602	\$1,155,826	\$3,111,428
Scenario Two	\$1,974,702	\$1,200,826	\$3,175,528
Scenario Three	\$2,002,807	\$1,249,826	\$3,252,633
Non-Property Tax Revenue			
Town (1)	\$693,889	\$251,975	\$945,864
Village (2)	\$151,050	\$25,500	\$176,550
Total	\$844,939	\$277,475	\$1,122,414
Required Property Tax Levy - Without Additional AIM			
Scenario One	\$1,110,663	\$878,351	\$1,989,014
Scenario Two	\$1,129,763	\$923,351	\$2,053,114
Scenario Three	\$1,157,868	\$972,351	\$2,130,219
Required Property Tax Levy - With Additional AIM			
<i>Additional AIM (3)</i>	\$303,600	\$0	\$303,600
Scenario One	\$807,063	\$878,351	\$1,685,414
Scenario Two	\$826,163	\$923,351	\$1,749,514
Scenario Three	\$854,268	\$972,351	\$1,826,619
Projected Tax Rates - Without Additional AIM			
Taxable Assessed Value	\$185,836,094		
Scenario One	5.977	4.726	10.703
Scenario Two	6.079	4.969	11.048
Scenario Three	6.231	5.232	11.463
Projected Tax Rates - With Additional AIM			
Taxable Assessed Value	\$185,836,094		
Scenario One	4.343	4.726	9.069
Scenario Two	4.446	4.969	9.414
Scenario Three	4.597	5.232	9.829

(1) In 2010, the Village & Town will begin receiving an allocation of County' sales tax receipts. If the Village dissolves, the Town would receive the Village's allocation. Since dissolution will not affect the total amount of sales tax revenue, it is not considered in above analysis.

(2) Non-property tax sources of revenue that would transfer to the Town - campground receipts, PILOTs, fees, franchise fees, state aid.

(3) CGR estimates that the Town will receive an additional \$303,600 in AIM incentives in the year following dissolution.

What Does This Mean for Me?

Assuming current budgets, the three scenarios, new special district charges for former Village residents after dissolution, and with or without new AIM, we show in the chart “Summary of Town and Village Tax Rates Before and After Dissolution,” the impact on taxpayers.

Village

Current tax rate is \$16.76 per \$1,000 assessed valuation. After dissolution range would be between:

- *Best case:* \$11.60 per \$1,000 – a reduction of 30.8%
 - Assumes the highest impact scenario (one) and new AIM
- *Worst case:* \$14.95 per \$1,000 assessed value – a reduction of 10.8%
 - Assumes the lowest impact scenario (three) and no new AIM

Town-outside-Village

Current tax rate is \$8.98 per \$1,000 assessed valuation. After dissolution range would be between:

- *Best case:* \$9.07 per \$1,000 – an increase of 1%
 - Assumes the highest impact scenario (one) and new AIM
- *Worst case:* \$ 11.46 per \$1,000 assessed value – an increase of 27.6%
 - Assumes the lowest impact scenario (three) and no new AIM

Summary of Town and Village Tax Rates Before and After Dissolution							
	Current	With AIM			Without AIM		
		One	Two	Three	One	Two	Three
Village tax	\$ 9.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Town tax	\$ 4.51	\$ 4.34	\$ 4.45	\$ 4.60	\$ 5.98	\$ 6.08	\$ 6.23
Town Highway tax	\$ 2.38	\$ 4.73	\$ 4.97	\$ 5.23	\$ 4.73	\$ 4.97	\$ 5.23
Town TOV tax (hwy. & general)	\$ 2.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special District Tax Rates for Former Village Residents							
Refuse/Recycling Collection District tax	\$ -	\$ -	\$ 0.57	\$ 0.57	\$ -	\$ 0.57	\$ 0.57
Lighting District tax	\$ -	\$ 0.64	\$ 0.64	\$ -	\$ 0.64	\$ 0.64	\$ -
Sidewalks Snow Removal District tax	\$ -	\$ -	\$ 0.13	\$ 0.13	\$ -	\$ 0.13	\$ 0.13
Debt Service District tax	\$ -	\$ -	\$ -	\$ 0.90	\$ -	\$ -	\$ 0.90
Fire District/ Fire Protection District tax	\$ -	\$ 1.89	\$ 1.89	\$ 1.89	\$ 1.89	\$ 1.89	\$ 1.89
Total Special District Rates	\$ -	\$ 2.54	\$ 3.23	\$ 3.49	\$ 2.54	\$ 3.23	\$ 3.49
Comparison of Current to Future Town and Village Rates							
Village Residents	\$ 16.76	\$ 11.60	\$ 12.65	\$ 13.32	\$ 13.24	\$ 14.28	\$ 14.95
TOV Residents	\$ 8.98	\$ 9.07	\$ 9.41	\$ 9.83	\$ 10.70	\$ 11.05	\$ 11.46

Note: The tax rates in the chart do not factor in the following rates/fees: Port Henry sewer or water charges, or TOV fire district/fire protection, water and sewer charges, if applicable. Sewer and water are not part of tax bills, because they are billed

separately. We do not list fire district/ fire protection tax rates in the TOV because there are several variables, depending on where residents live. We point out that dissolving the Village would have zero impact on sewer, water, and TOV fire district/fire protection rates/fees.

Based on a Home Assessed at \$100,000 What Would the Impact Be?

The charts below summarize – for each scenario and with or without AIM – how taxes for a home assessed for \$100,000 would change for taxpayers in the Village or in the TOV.

Village

Current tax bill = \$1,676

Change in tax bill = reductions ranging from \$516 (best case) to \$181 (worst case)

Town-outside-Village

Current tax bill = \$898 (fire district or fire protection tax rate would be additional)

Change in tax bill = increases ranging from \$9 (best case) to \$248 increase (worst case)

The charts below provide additional detail:

	Scenario One With AIM					
	Current Village Resident			Current TOV Resident		
	Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
Per \$1000 of assessed value						
Village tax	\$ 9.87	\$ (9.87)	\$ -	\$ -	\$ -	\$ -
Town tax	\$ 4.51	\$ (0.17)	\$ 4.34	\$ 4.51	\$ (0.17)	\$ 4.34
Town Highway tax	\$ 2.38	\$ 2.35	\$ 4.73	\$ 2.38	\$ 2.35	\$ 4.73
Town TOV tax (hwy. & general)	\$ -	\$ -	\$ -	\$ 2.09	\$ (2.09)	\$ -
Refuse/Recycling Collection District tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lighting District tax	\$ -	\$ 0.64	\$ 0.64	\$ -	\$ -	\$ -
Sidewalk Snow Removal District tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service District tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire District/ Fire Protection District tax	\$ -	\$ 1.89	\$ 1.89	\$ -	\$ -	\$ -
Total Tax Rate*	\$ 16.76	\$ (5.16)	\$ 11.60	\$ 8.98	\$ 0.09	\$ 9.07
* Town taxpayer also needs to add own fire tax						
Tax on Home Assessed for \$100,000	\$1,676	-\$516	\$1,160	\$898	\$9	\$907
Percentage Change in Tax		-30.8%			1.0%	

Scenario Two With AIM					
Current Village Resident			Current TOV Resident		
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
Per \$1000 of assessed value					
Village tax	\$ 9.87	\$ (9.87)	\$ -	\$ -	\$ -
Town tax	\$ 4.51	\$ (0.06)	\$ 4.45	\$ (0.06)	\$ 4.45
Town Highway tax	\$ 2.38	\$ 2.59	\$ 4.97	\$ 2.59	\$ 4.97
Town TOV tax (hwy. & general)	\$ -	\$ -	\$ -	\$ (2.09)	\$ -
Refuse/Recycling Collection District tax	\$ -	\$ 0.57	\$ 0.57	\$ -	\$ -
Lighting District tax	\$ -	\$ 0.64	\$ 0.64	\$ -	\$ -
Sidewalk Snow Removal District tax	\$ -	\$ 0.13	\$ 0.13	\$ -	\$ -
Debt Service District tax	\$ -	\$ -	\$ -	\$ -	\$ -
Fire District/ Fire Protection District tax	\$ -	\$ 1.89	\$ 1.89	\$ -	\$ -
Total Tax Rate*	\$ 16.76	\$ (4.11)	\$ 12.65	\$ 8.98	\$ 0.43
* Town taxpayer also needs to add own fire tax					
Tax on Home Assessed for \$100,000	\$1,676	-\$411	\$1,265	\$898	\$43
Percentage Change in Tax	-24.5%		4.8%		

Scenario Three With AIM					
Current Village Resident			Current TOV Resident		
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
Per \$1000 of assessed value					
Village tax	\$ 9.87	\$ (9.87)	\$ -	\$ -	\$ -
Town tax	\$ 4.51	\$ 0.09	\$ 4.60	\$ 0.09	\$ 4.60
Town Highway tax	\$ 2.38	\$ 2.85	\$ 5.23	\$ 2.85	\$ 5.23
Town TOV tax (hwy. & general)	\$ -	\$ -	\$ -	\$ (2.09)	\$ -
Refuse/Recycling Collection District tax	\$ -	\$ 0.57	\$ 0.57	\$ -	\$ -
Lighting District tax	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Snow Removal District tax	\$ -	\$ 0.13	\$ 0.13	\$ -	\$ -
Debt Service District tax	\$ -	\$ 0.90	\$ 0.90	\$ -	\$ -
Fire District/ Fire Protection District tax	\$ -	\$ 1.89	\$ 1.89	\$ -	\$ -
Total Tax Rate*	\$ 16.76	\$ (3.44)	\$ 13.32	\$ 8.98	\$ 0.85
* Town taxpayer also needs to add own fire tax					
Tax on Home Assessed for \$100,000	\$1,676	-\$344	\$1,332	\$898	\$85
Percentage Change in Tax	-20.5%		9.5%		

Scenario One Without AIM					
Current Village Resident			Current TOV Resident		
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
Per \$1000 of assessed value					
Village tax	\$ 9.87	\$ (9.87)	\$ -	\$ -	\$ -
Town tax	\$ 4.51	\$ 1.47	\$ 5.98	\$ 1.47	\$ 5.98
Town Highway tax	\$ 2.38	\$ 2.35	\$ 4.73	\$ 2.35	\$ 4.73
Town TOV tax (hwy. & general)	\$ -	\$ -	\$ -	\$ (2.09)	\$ -
Refuse/Recycling Collection District tax	\$ -	\$ -	\$ -	\$ -	\$ -
Lighting District tax	\$ -	\$ 0.64	\$ 0.64	\$ -	\$ -
Sidewalk Snow Removal District tax	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service District tax	\$ -	\$ -	\$ -	\$ -	\$ -
Fire District/ Fire Protection District tax	\$ -	\$ 1.89	\$ 1.89	\$ -	\$ -
Total Tax Rate*	\$ 16.76	\$ (3.52)	\$ 13.24	\$ 8.98	\$ 1.72
* Town taxpayer also needs to add own fire tax					
Tax on Home Assessed for \$100,000	\$1,676	-\$352	\$1,324	\$898	\$172
Percentage Change in Tax	-21.0%		19.2%		

Scenario Two Without AIM					
Current Village Resident			Current TOV Resident		
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
Per \$1000 of assessed value					
Village tax	\$ 9.87	\$ (9.87)	\$ -	\$ -	\$ -
Town tax	\$ 4.51	\$ 1.57	\$ 6.08	\$ 1.57	\$ 6.08
Town Highway tax	\$ 2.38	\$ 2.59	\$ 4.97	\$ 2.59	\$ 4.97
Town TOV tax (hwy. & general)	\$ -	\$ -	\$ 2.09	\$ (2.09)	\$ -
Refuse/Recycling Collection District tax	\$ -	\$ 0.57	\$ 0.57	\$ -	\$ -
Lighting District tax	\$ -	\$ 0.64	\$ 0.64	\$ -	\$ -
Sidewalk Snow Removal District tax	\$ -	\$ 0.13	\$ 0.13	\$ -	\$ -
Debt Service District tax	\$ -	\$ -	\$ -	\$ -	\$ -
Fire District/ Fire Protection District tax	\$ -	\$ 1.89	\$ 1.89	\$ -	\$ -
Total Tax Rate*	\$ 16.76	\$ (2.48)	\$ 14.28	\$ 8.98	\$ 2.07
* Town taxpayer also needs to add own fire tax					
Tax on Home Assessed for \$100,000	\$1,676	-\$248	\$1,428	\$898	\$207
Percentage Change in Tax	-14.8%		23.0%		

Scenario Three Without AIM					
Current Village Resident			Current TOV Resident		
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
Per \$1000 of assessed value					
Village tax	\$ 9.87	\$ (9.87)	\$ -	\$ -	\$ -
Town tax	\$ 4.51	\$ 1.72	\$ 6.23	\$ 1.72	\$ 6.23
Town Highway tax	\$ 2.38	\$ 2.85	\$ 5.23	\$ 2.85	\$ 5.23
Town TOV tax (hwy. & general)	\$ -	\$ -	\$ 2.09	\$ (2.09)	\$ -
Refuse/Recycling Collection District tax	\$ -	\$ 0.57	\$ 0.57	\$ -	\$ -
Lighting District tax	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Snow Removal District tax	\$ -	\$ 0.13	\$ 0.13	\$ -	\$ -
Debt Service District tax	\$ -	\$ 0.90	\$ 0.90	\$ -	\$ -
Fire District/ Fire Protection District tax	\$ -	\$ 1.89	\$ 1.89	\$ -	\$ -
Total Tax Rate*	\$ 16.76	\$ (1.81)	\$ 14.95	\$ 8.98	\$ 2.48
* Town taxpayer also needs to add own fire tax					
Tax on Home Assessed for \$100,000	\$1,676	-\$181	\$1,495	\$898	\$248
Percentage Change in Tax	-10.8%		27.6%		

APPENDIX: AES NORTHEAST REPORT ON CREATING A SINGLE WATER SYSTEM

Initial Report of Findings for the Consolidation of Port Henry Water District with the Town of Moriah Water Districts #1 and #2

**Prepared by:
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November 6, 2009



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AES Project No. 3682

INITIAL REPORT OF FINDINGS FOR THE
CONSOLIDATION OF PORT HENRY WATER DISTRICT WITH THE
TOWN OF MORIAH WATER DISTRICTS #1 AND #2

November 6, 2009

1. BACKGROUND

The Village of Port Henry has contracted with the firm Center for Governmental Research (CGR) to evaluate the possible dissolution of the Village of Port Henry. As part of the evaluation process, AES Northeast was subcontracted by CGR to provide input into the consolidation of the Village of Port Henry and Town of Moriah water systems. The consolidation would be similar to the existing wastewater treatment plant, which is shared by both communities for wastewater treatment.

This report is based on a very limited review of the existing infrastructure that supports the Village of Port Henry and the existing water system that supports the Town of Moriah Water Districts #1 and #2. This report should be an Exhibit to the CGR report being provided to the Village for consideration by the Village Trustees.

2. PORT HENRY WATER SYSTEM

The Village of Port Henry utilizes a surface water supply which is taken from an impoundment on Bartlett Brook located adjacent to Cheney Road, approximately 7,500 ft. north of the current Port Henry water filtration plant. A raw water transmission main leaves the current impoundment area and travels southerly along Cheney Road until it reaches Switchback Road. From this point, it travels due south along Switchback Road until it exits the road through a field (north of Forge Hollow Road). The transmission main continues southerly across Forge Hollow Road until it discharges to an open reservoir at the water filtration plant.

Currently, the Village supplies residents of the Town of Moriah in the areas of Switchback Road, Forge Hollow Road and Elk Inn Road with raw water for domestic use. This is a direct violation of the Surface Water Treatment Rule (SWTR). The Town of Moriah officials are currently investigating alternatives and funding assistance to correct this violation, which does not involve the Village of Port Henry officials.

The open raw water reservoir acts as a “settling” basin prior to feeding a sand filter train manufactured by DualSand®, where the water is filtered in compliance with the Surface Water Treatment Rule (SWTR) criteria, disinfected and stored in an above ground 700,000 gallon pre-cast pre-stressed concrete storage tank, prior to a “gravity” feed distribution system to the Village users. During summer and fall months, the filtering process also utilizes an activated carbon filter to reduce disinfection by-products (DPB) caused by chlorination chemicals interaction with the organic matter found in surfacewater supplies.

The Village water system also serves the area known as Town of Moriah Water District #3 on the far southerly end of the Village limits (outside of the corporate boundaries of the Village of Port Henry) on NYS Routes 22 and 9N. Refer to Exhibit A.

The current water distribution system also provides water to Village residents located on Broad Street and Sherman Park Place (via a booster pump station located at the Broad Street/Sherman Park Place intersection). The booster pump station is necessary due to the lack of elevation to provide sufficient working pressures for the customers, as mandated by 10-State Standards. The existing water filter system capabilities coupled with the excellent operation by the water plant operators, provides the customers excellent water for domestic use and sufficient storage to meet the Insurance Services Office requirements and Needed Fire Flow (NFF) requirements. At the time of this report, actual current operating flow records were not available, but past history dictates that the flows are below the rated capacity of the filtration equipment (i.e., 350,000 gallons/day). However, CGR has received data that indicates the Village average day flow is 158,000 gallons with an all-time peak day of 430,000 gallons which is probably caused by a fire event or a major leak.

3. MORIAH

The Town of Moriah provides water for Water Districts #1 and #2 from a surface water supply (i.e. Bartlett Pond) located on Bartlett Pond Road. This is the same water source from which the Village of Port Henry obtains their water supply (only from Bartlett Brook rather than Bartlett Pond). The Town of Moriah also operates a DualSand® technology filtration plant (same technology as the Port Henry water filtration system) with a “paper” rated capacity of 750,000 gallons per day (GPD) and a maximum peak rate of approximately 1,100,000 GPD. The plant provides treatment in accordance with SWTR criteria and also provides an activated carbon filter to reduce DBPs (i.e., Trihalomethanes (THM's) and Haloacidic Acids (HAA5s)). The treated water is stored in two 650,000 gallon, above ground pre-cast pre-stressed concrete storage tanks. The storage tanks also provide water to serve Water District #2 by a main pumping system located in the basement of the filtration plant. Water is pumped from the basement to an aboveground

400,000 gallon pre-cast pre-stressed concrete storage tank which serves Water District #2. This storage serves Water District #2 areas by gravity flow.

A major replacement of the infrastructure for Water Districts #1 and #2 was completed in 2005. The work included the replacement of the water filtration plant, water storage, water transmission mains, and an extensive portion of water distribution system in Mineville and Witherbee areas and south on Plank Road to the Grover Hills area. As a result of the improvements, the water system provides a superior water quality than previously provided over previous decades. The Town continues to search funding to replace other water distribution system infrastructure from Grover Hills through Moriah Center on to the Hamlet of Moriah. The replacements still needed are water mains, gate valves, hydrants, and pressure reducing stations.

At the time of this report, actual current operating flow records were not available, but past history dictates that the flows are below the rated capacity of the filtration equipment (i.e. 750,000 gallons/day). However, CGR has received data that indicates the Town average day flow is 300,000 gallons with an all-time peak day of 450,000 gallons.

4. CONSIDERATIONS FOR THE CONSOLIDATION OF WATER DISTRICTS

The task of this firm is to review the ability to connect the Port Henry water system to the Town of Moriah water system and if considered possible, provide an estimate of costs to provide this consolidation.

As a result of a limited review, it is our opinion (based on flow data provided to AES Northeast by CGR) the consolidation of water systems can physically occur and the two communities can be served by the Town's water filtration plant with average combined day flow of 458,000 gallons and peak flow of 880,000 gallons, which presumably did not occur on the same day. A review of actual flow records for the past 3-4 years will confirm the ability of the much larger Moriah water filtration system to provide treatment of the additional flows from Port Henry users. If the flow through capacity is available, there are several major upgrades that would be necessary to connect and operate the two systems as one large distribution network. Currently, the two systems are only connected by a single normally-closed valve on Broad Street at the Village/Town boundary. This section of water main is limited in size and will not allow necessary flow to serve the entire Village of Port Henry water system.

Secondly, as discussed earlier in this report, there is the need to provide a filtered and treated water supply for the Switchback, Elk Inn, and Forge Hollow Road areas. This connection could be provided by construction of a large diameter (i.e. 12") transmission

main from the Town's water system in Moriah Center along Titus Road and connecting to the existing Village of Port Henry 10" raw water transmission main located on Cheney Road. This interconnection of the two systems would provide a "looped" system and more importantly, two service feeds to the Village of Port Henry from the Town of Moriah.

In order to accomplish this connection and avoid excessive pressures (due to the excessive changes in elevation), pressure reducing stations would be necessary. One could be located at the intersection of the new transmission main and the existing Port Henry raw water main on Cheney Road and a second station could be located at the existing booster pump station on Broad Street. These locations are only tentative and will be more fully developed once a decision is made to consolidate the water systems.

The existing Village of Port Henry filtration plant building would remain in service and be converted to a booster chlorination facility. The filtration equipment would be abandoned and water service would bypass the equipment. The existing pump station on Broad Street that serves the dozen or so homes west of the pump station would be eliminated and those homes would be served by opening the "normally-closed" valve on Broad Street at the Village/Town boundary.

The scope of this initial evaluation is only to determine if there are any detriments or items that would restrict the consolidation of services and to identify a possible layout of the transmission/distribution network to consolidate the two water service areas. When a decision is made to consolidate the water systems, an extensive hydraulic and chlorine residual analysis modeling would be conducted. This future detailed evaluation and modeling of the entire consolidated water system network will be a "Basis of Design Report" clearly defining water line sizes, locations of specific water system components necessary to consolidate the water systems while ensuring compliance with NYS Department of Health and 10-States Standards.

5. PROPOSED IMPROVEMENTS/PROJECT COSTS

Exhibit "B" of this report provides a preliminary estimate of probable project costs for the improvements necessary for the consolidation of the two water service areas. A total estimated probable project cost at this time is \$2,375,784 (2009 dollars).

6. SALVAGE VALUE

As part of this report, a review was made for the consideration of any salvage value of equipment or facilities that would be abandoned by the consolidation of the water systems.

The booster pump station on Broad Street would have the most likelihood of having salvage value due to the ability of transporting it as a complete unit, similar to the way it was brought to the site during the previous Village of Port Henry water system upgrades. Due to costs of disconnecting, transportation, and reinstallation of the pumping unit and taking into consideration depreciation of the equipment (due to its age), a salvage value of approximately \$10,000 to \$15,000 is estimated.

In regards to the Village of Port Henry water filtration plant, the filtration unit could be sold to a community which needs to comply with the SWTR, provided that a pilot study utilizing this same technology was conducted in accordance NYS Department Health criteria. However, the cost of the initial pilot study, the cost to dismantle, transport, reinstall "used" equipment would likely make this equipment of little value as a water filter package. Therefore, it is our opinion that the only salvage value of the filters themselves is the metal value for the stainless steel tanks. Municipal clients that are in need of water supply filtration equipment for public water would have difficulty financing "used" equipment by current funding agencies. The Village would more likely find a private entity or even a third-world county that has an ability to invest a large amount of cash to purchase and utilize this type of filtration system.

7. SUMMARY

In summary, there are certain advantages in consolidating the water systems under one entity. However, the final determination must include not only the cost of capital improvements, but also manpower reductions, benefits, and consolidation of debt. The manpower and debt consolidation is not part of this evaluation and will be completed by others. This report is based on a very limited evaluation (both in time and data made available) to the author. The estimates of project costs are based on current bidding prices for water system improvement projects (similar in nature to this project). This evaluation should not be considered complete until a "Basis of Design Report" is completed and a final design of the consolidation of infrastructure is completed and approved by the NYS Department of Health.

EXHIBIT B
ESTIMATE OF PROBABLE PROJECT COSTS
FOR THE CONSOLIDATION OF THE VILLAGE OF PORT HENRY AND
TOWN OF MORIAH WATER SYSTEMS
AES PROJECT NO. 3682
November 4, 2009

A. DISTRIBUTION SYSTEM

1. Titus Road to Switchback Road

	<u>QTY</u>	<u>UNIT</u>	<u>UNIT COST</u>	<u>TOTAL</u>
12" DI CL 52	3,500	FT	\$ 80	\$ 280,000
12" Gate Valves	3	EA	\$ 1,500	\$ 4,500
Fire Hydrant Units	3	EA	\$ 4,000	\$ 12,000
Connect to Existing (10" to 12")	1	LS	\$ 10,000	\$ 10,000
Stormwater Practices	1	LS	\$ 10,000	\$ 10,000
Restoration	3,500	LF	\$ 15	\$ 52,500
Sand Backfill	3,600	CY	\$ 12	\$ 43,200
Rock Removal	1,800	CY	\$ 100	\$ 180,000
Pavement	700	SY	\$ 60	\$ 42,000
Stream Crossing with Valve Pit	1	EA	\$ 50,000	\$ 50,000
	SUB-TOTAL			\$ 684,200

2. Switchback Road to Cheney Road

	<u>QTY</u>	<u>UNIT</u>	<u>UNIT COST</u>	<u>TOTAL</u>
12" DI CL52	3,500	FT	\$ 80	\$ 280,000
12" Gate Valves	2	EA	\$ 1,500	\$ 3,000
Fire Hydrant Units	3	EA	\$ 4,000	\$ 12,000
Convert to Existing (12" to 10")	1	LS	\$ 10,000	\$ 10,000
Stormwater Practices	1	LS	\$ 10,000	\$ 10,000
Restoration	3,500	LF	\$ 15	\$ 52,500
Sand Backfill	3,600	CY	\$ 12	\$ 43,200
Rock Removal	1,800	CY	\$ 100	\$ 180,000
Pavement	700	SY	\$ 60	\$ 42,000
	SUB-TOTAL			\$ 632,700

3. Port Henry Booster Pump Station (Broad Street)

	<u>QTY</u>	<u>UNIT</u>	<u>UNIT COST</u>	<u>TOTAL</u>
Dismantle and remove Pump Station	1	LS	\$ 10,000	\$ 10,000
Pressure Reducing Station	1	LS	\$ 75,000	\$ 75,000
Restoration	1	LS	\$ 10,000	\$ 10,000
	SUB-TOTAL			\$ 95,000

B. TREATMENT SYSTEM

Port Henry Water Treatment Plant

	<u>QTY</u>	<u>UNIT</u>	<u>UNIT COST</u>	<u>TOTAL</u>
Re-Pipe By-Pass Around Raw Water Reservoir	1	LS	\$ 75,000	\$ 75,000
Pressure Reducing Station	1	LS	\$ 150,000	\$ 150,000
Control System Upgrade (Port Henry & Moriah Water Plants)	1	LS	\$ 200,000	\$ 200,000
Update Chlorination Facility	1	LS	\$ 25,000	\$ 25,000
	SUB-TOTAL			\$ 450,000

SUB-TOTAL CONSTRUCTION COSTS	\$ 1,861,900
DESIGN, PERMITTING, & CONSTRUCTION PHASE SERVICES 15%	\$ 279,285
LEGAL AND BONDING SERVICES 1%	\$ 18,619
SUB-TOTAL	<u>\$ 2,159,804</u>
PROJECT CONTINGENCIES 10%	\$ 215,980
GRAND TOTAL	<u><u>\$ 2,375,784</u></u> (2009 Dollars)



Village of Port Henry Dissolution Study

Public Forum – Nov. 19, 2009

Center for Governmental Research

Charles Zettek, Jr., V.P. & Director of Government Management Services
Vicki Brown, Associate Director
Michael N'dolo, Camoin Associates

Purpose of Study

- ▶ Inform residents about advantages & disadvantages of dissolving Village
- ▶ Provide decision-making tool
- ▶ Ensure dissolution plan meets requirements of state law
 - ▶ So Village residents can vote on plan March 2010

Dissolution Study Steering Committee

- ▶ Village of Port Henry
 - ▶ Ernest Guerin, mayor
 - ▶ James Hughes, trustee
 - ▶ Walt Wojewodzic
 - ▶ Joseph Celotti
- ▶ Town of Moriah
 - ▶ Thomas Scozzafava, supervisor
 - ▶ Richard Carpenter, councilman
 - ▶ Charlie Bryant
 - ▶ John Boyea

CGR's Role from September – December 2009

- ▶ Meetings with Committee
- ▶ "What Exists" report
- ▶ "Options" report
- ▶ Website (www.cgr.org/porthenry)
- ▶ Public presentations
- ▶ Based on Committee decisions, draft dissolution plan
- ▶ Present at public hearing - Dec. 17

Village Board takes remaining steps to March 2010 vote

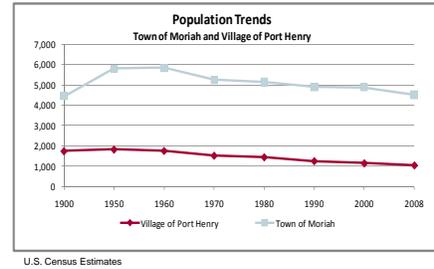
What We Will Cover Tonight

- ▶ What does dissolution mean?
- ▶ Overview of the Village & Town
- ▶ What services would be affected?
 - ▶ Discussion of options
- ▶ What would the tax impact be?
 - ▶ Discussion of options

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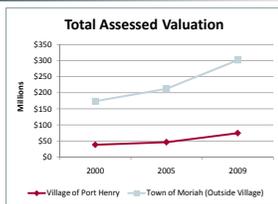
What Exists – Overview (1)

- ▶ Declining population in both Village & Town since at least 1960
- ▶ Village today = 1,050 (23% of Town)
- ▶ Town = 4,500



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What Exists – Overview (2)

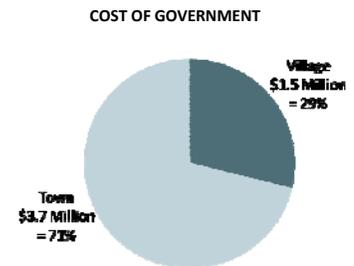


Area	2000		2005		2009	
	Total Assessed Valuation	% of Town wide	Total Assessed Valuation	% of Town wide	Total Assessed Valuation	% of Town wide
TOV	\$135,847,034	78%	\$166,185,490	78%	\$226,860,249	75%
Port Henry	\$38,224,266	22%	\$46,409,064	22%	\$74,671,299	25%
Town wide	\$174,071,300	100%	\$212,594,554	100%	\$301,531,548	100%

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What Exists – Overview (3)

- ▶ Combined current budgets = \$5.2 million
- ▶ Of total, Town pays Village \$141,000 for joint sewer operations (Note: Village cost = \$75,845)
- ▶ Village pays \$3,000 to Town for youth programs



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What Exists – Overview (4)

- ▶ 56 employees in 2008 – (excluding elected boards)
 - ▶ Village – 9 full-time, 1 part-time, 5 seasonal
 - ▶ Town – 24 full-time, 11 part-time, 6 seasonal
 - ▶ 2009 positions cut: Town 1 full-time & Village 2 seasonal

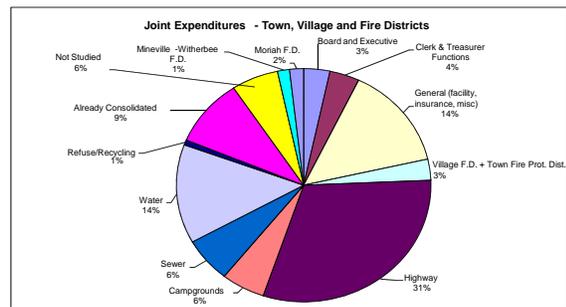
- ▶ Combined employee/retiree benefits in 2008 = \$911,380
 - ▶ Village – \$187,275 (21%)
 - ▶ Town – \$724,105 (79%)

- ▶ Village = 1.2 square miles
 - ▶ Town of Moriah = 65 square miles

What Exists – Overview (5)

- ▶ Major Services Village Provides to Residents
 - ▶ General government (e.g., boards, clerk, treasurer)
 - ▶ Street maintenance/snow removal (6.5 center line miles)
 - ▶ Sidewalk snow removal
 - ▶ Refuse pickup & recycling
 - ▶ Water – supply, filtration, maintenance of lines
 - ▶ Sewer – maintenance of Village system & operation of joint treatment plant
 - ▶ Fire department (staffed by volunteers)
 - ▶ Code enforcement
 - ▶ Beach/campground (Champ RV Park)

What Exists – Overview (6)



Options to be Reviewed

1. Shared Services
 - ▶ Assumes Village does not dissolve

2. Dissolution of the Village
 - ▶ Services are shifted to the Town per the Dissolution Plan

Shared Services – Identifying Options (1)

- ▶ **Question:** *Are there alternatives to current structure short of dissolving the Village?*
- ▶ **Answer:** Key services are already consolidated – police, assessor, court, wastewater treatment & animal control
 - ▶ Only Village has refuse pickup & recycling and sidewalk snow removal – so shared services do not apply

Shared Services – Identifying Options (2)

- ▶ **Water System Consolidation** - CGR identified as only service area that might yield significant cost savings
 - ▶ **Question:** Would having 1 water filtration plant & water system (instead of 2) be fiscally wise
 - ▶ **Answer:** Town/Village engineers estimate the cost to make change = \$2.4 million
 - ▶ **Conclusion:** too costly to consider

What Happens if the Village Dissolves?

- ▶ Village services are either:
 - ▶ Picked up by the Town
 - ▶ Dropped
- ▶ The way to think about this is to consider the Town as being a combined entity – what we call “New Town”
- ▶ Services are paid for by either:
 - ▶ Town tax
 - ▶ Special district fees

Results in Projected “New Town” Expenditures

Projected “New Town” Expenditures			
	General	Highway	Total
Current Town	\$1,681,858	\$617,204	\$2,299,062
Current Town TOV (Town-outside-Village)	\$24,280	\$351,892	\$376,172
Sub-Total – Current Town & TOV	\$1,706,138	\$969,096	\$2,675,234
Current Village	\$464,101	\$312,230	\$776,331
Total – Current Town & Village	\$2,170,239	\$1,281,326	\$3,451,565

Nearly \$3.5 Million Total Excludes:

- 1) Water & sewer – billed separately
- 2) Town fire or fire protection district cost – separate line on tax bill

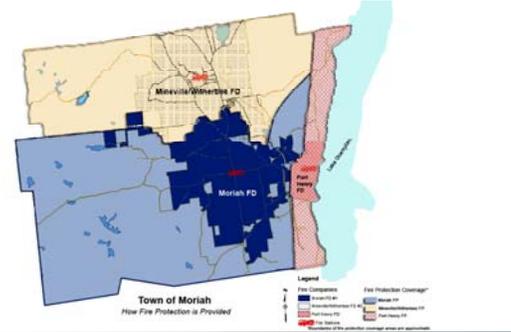
Total expenditures (“New Town + excluded expenses”) = \$5.2 million

4 Ways to Impact “New Town” Expenditures

- ▶ **Efficiencies** – Reduce spending on personnel, equipment, insurance etc. by dissolving Village
- ▶ **Reductions in Services** – Eliminate 1 or more Village services when dissolving Village
- ▶ **Special Districts** – Create special districts to continue specific Village services
 - ▶ Result: their costs no longer general government expenses
- ▶ **Fund Balance Usage**– Could choose to use Village general fund balance (\$330,000 as of 6-1-09, projected to be \$205,000 by 6-1-10) to pay for Village debt & obligations

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An Issue to First Address – Fire Services



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Fire Service Options if the Village Dissolves (1) *Since a Town Cannot Have Its Own Fire Department*

1. Village F.D. becomes independent fire company
 - ▶ Town contracts with it to serve Port Henry fire protection district
2. A new Port Henry fire district is created
 - ▶ Alternative “A” – new district contracts with Town to provide services in existing Village
 - ▶ Alternative “B” – new district includes Village + strip of land along Lake Champlain that Village F.D. now serves
 - ▶ Pike option in 2008

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Fire Service Options if the Village Dissolves (2)

3. Moriah Fire District expands to incorporate the area now served by the Port Henry F.D.
 - ▶ Could not occur prior to Village dissolution, requires public hearing(s), plus approval by Moriah commissioners
4. Town contracts with existing fire district(s) – Moriah and/or Mineville-Witherbee
 - ▶ To provide fire services to the Port Henry fire protection district

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Tax Impact Overview

- ▶ Local property taxes are driven by costs minus other revenues = tax levy
- ▶ Property tax rates are driven by the tax levy & taxable assessed value
- ▶ There are many different cost options upon dissolution of the Village
- ▶ There are no changes in current revenues
 - ▶ In 2010, both Village & Town will receive new sales tax revenues
 - ▶ Village projection = \$28,458; Town projection = \$89,889
 - ▶ If dissolution occurs, new state AIM incentives apply: \$303,600

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Study Team Asked for 3 Different Scenarios

- ▶ **Scenario One** – “High” impact on New Town budget from proposed efficiencies, service reductions, creation of special districts, plus uses of general fund balance
- ▶ **Scenario Two** – “Medium” impact due to fewer efficiencies, service reductions, etc.
- ▶ **Scenario Three** – “Low” impact – due to least change

Cost savings to the New Town budget could range from a high of \$340,137 to a low of \$198,932

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Impact on Services – Key Changes Scenario One – “High Impact”

- ▶ If mayor & board eliminated – \$31,964 savings
- ▶ Eliminate sidewalk snow removal (\$6,000)
- ▶ Eliminate refuse pickup & recycling (\$25,500)
- ▶ Lose 1 fulltime person in DPW & sell a truck (\$65,000)
- ▶ Lose 1 fulltime & 1 part-time staff from combined clerk/treasurer offices (\$47,105)
- ▶ Put Village Hall up for sale & save operating costs (\$9,600)
- ▶ Use Village general fund balance to pay off debt on dump truck & ongoing obligations for retirees
- ▶ Add Port Henry street lighting district - at \$0.64 per \$1000 cost
- ▶ Add Port Henry fire or fire prot. district - at \$1.89 per \$1000 cost

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Scenario Two – “Medium Impact”

- ▶ **Key Differences from High Impact Scenario**
 - ▶ Maintain refuse/recycling in Port Henry – bill as special district charge to taxpayers in former Village
 - ▶ Cost = \$0.57 per \$1,000 assessed value
 - ▶ Maintain sidewalk snow removal in Port Henry – bill as a special district charge
 - ▶ Cost = \$0.13 per \$1,000 assessed value
 - ▶ Only lose 1 fulltime staff in clerk/treasurer function
 - ▶ Keep existing Village Hall to use as Town court/police facility

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Scenario Three – “Low Impact”

- ▶ Key Differences from Medium-Impact Scenario
 - ▶ Only staff reduction is 1 PT clerk in existing Town
 - ▶ Cost of street lighting in Port Henry becomes a Townwide charge
 - ▶ Would mirror current Townwide allocation of costs for street lighting in the Town-outside-Village
 - ▶ Also, Village general fund balance to be used as dissolution plan designates
 - ▶ Debt for dump truck/retiree benefits to be special district cost to Village taxpayer of \$0.90 per \$1,000

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Cost Impact of Dissolution – Also Consider AIM

- ▶ Impact of Additional Aid & Incentives to Municipalities
 - ▶ AIM = state unrestricted aid (Town & Village currently receive \$78,038)
 - ▶ Additional AIM is incentive for consolidating two governments = \$303,600 in Year 1
 - ▶ With future annual percentage increases from NYS based upon first year’s total AIM of \$381,638

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Net Fiscal Change Due to Dissolution *Affects Tax Rate Across Entire Town*

- ▶ **Best case**
 - ▶ Changes to “New Town” budget total \$643,737
 - ▶ Assumes \$340,137 maximum savings
 - ▶ Plus, \$303,600 in new AIM revenue
 - ▶ “New Town” tax rate = \$9.07 per \$1,000 assessed value
- ▶ **Worst case**
 - ▶ Cost savings of \$198,932
 - ▶ Assumes minimum savings
 - ▶ Assumes no new AIM
 - ▶ “New Town” tax rate = \$11.46 per \$1,000

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What Does This Mean to Taxpayers in Village?

- ▶ Current combined Village & Town tax rate = \$16.76 per \$1,000 assessed value
- ▶ Best case after dissolution
 - ▶ \$11.60 per \$1,000 (*reduction of 30.8%*)
- ▶ Worst case after dissolution
 - ▶ \$14.95 per \$1,000 (*reduction of 10.8%*)
- ▶ For home assessed for \$100,000
 - ▶ Current tax bill = \$1,676
 - ▶ After dissolution range of reductions = \$516 to \$181

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What Does This Mean to Taxpayers in TOV?

- ▶ Current Town tax rate = \$8.98 per \$1,000 assessed value
 - ▶ Plus \$1.31 Moriah F.D. or \$1.05 Mineville-Witherbee F.D. or \$1.02 fire protection district
- ▶ Best case after dissolution
 - ▶ \$9.07 per \$1,000 (*increase of 1%*)
- ▶ Worst case after dissolution
 - ▶ \$11.46 per \$1,000 (*increase of 27.6%*)
- ▶ For home assessed for \$100,000
 - ▶ Current tax bill = \$898 (plus applicable fire service charge)
 - ▶ After dissolution range of increases = \$9 to \$248

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Dissolution Tax Impact Example *Best Case: Village & TOV Taxpayers*

	Scenario One With AIM					
	Current Village Resident			Current TOV Resident		
	Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
Per \$1000 of assessed value						
Village tax	\$ 9.87	\$ (9.87)	\$ -	\$ -	\$ -	\$ -
Town tax	\$ 4.51	\$ (0.17)	\$ 4.34	\$ 4.51	\$ (0.17)	\$ 4.34
Town Highway tax	\$ 2.38	\$ 2.35	\$ 4.73	\$ 2.38	\$ 2.35	\$ 4.73
Town TOV tax (hwy. & general)	\$ -	\$ -	\$ -	\$ 2.09	\$ (2.09)	\$ -
Garbage Collection District tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lighting District tax	\$ -	\$ 0.64	\$ 0.64	\$ -	\$ -	\$ -
Sidewalk Snow Removal District tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service District tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire District/ Fire Protection District tax	\$ -	\$ 1.89	\$ 1.89	\$ -	\$ -	\$ -
Total Tax Rate*	\$ 16.76	\$ (5.16)	\$ 11.60	\$ 8.98	\$ 0.09	\$ 9.07
* Town taxpayer also needs to add own fire tax						
Tax on Home Assessed for \$100,000	\$1,676	-\$516	\$1,160	\$898	\$9	\$907
Percentage Change in Tax		-30.8%			1.0%	

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Dissolution Tax Impact Example *Worst Case: Village & TOV Taxpayers*

	Scenario Three Without AIM					
	Current Village Resident			Current TOV Resident		
	Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
Per \$1000 of assessed value						
Village tax	\$ 9.87	\$ (9.87)	\$ -	\$ -	\$ -	\$ -
Town tax	\$ 4.51	\$ 1.72	\$ 6.23	\$ 4.51	\$ 1.72	\$ 6.23
Town Highway tax	\$ 2.38	\$ 2.85	\$ 5.23	\$ 2.38	\$ 2.85	\$ 5.23
Town TOV tax (hwy. & general)	\$ -	\$ -	\$ -	\$ 2.09	\$ (2.09)	\$ -
Garbage Collection District tax	\$ -	\$ 0.57	\$ 0.57	\$ -	\$ -	\$ -
Lighting District tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk Snow Removal District tax	\$ -	\$ 0.13	\$ 0.13	\$ -	\$ -	\$ -
Debt Service District tax	\$ -	\$ 0.90	\$ 0.90	\$ -	\$ -	\$ -
Fire District/ Fire Protection District tax	\$ -	\$ 1.89	\$ 1.89	\$ -	\$ -	\$ -
Total Tax Rate*	\$ 16.76	\$ (1.81)	\$ 14.95	\$ 8.98	\$ 2.48	\$ 11.46
* Town taxpayer also needs to add own fire tax						
Tax on Home Assessed for \$100,000	\$1,676	-\$181	\$1,495	\$898	\$248	\$1,146
Percentage Change in Tax		-10.8%			27.6%	

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Key Non-Fiscal Advantages of Dissolution

- ▶ New AIM revenue
- ▶ Eliminate issues of equity between Village & Town
- ▶ Potential to streamline most expensive government service area (Highways/DPW)
- ▶ Potential to reduce future equipment purchases
- ▶ Cost savings due to eliminating duplicate services
- ▶ Opportunity to focus as community on capitalizing on major assets (beaches/campgrounds) for economic development

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Key Non-Fiscal Disadvantages of Dissolution

- ▶ Loss of identity as Village (would become hamlet of Port Henry)
- ▶ Other disadvantages could result for some residents if some services (e.g., sidewalk snow removal, refuse pickup & recycling) were eliminated and become responsibility of individual property owner
- ▶ Town Board determines service delivery levels not specified in the dissolution plan

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Summary & Next Steps

- ▶ Shared Services – no savings identified
- ▶ Village Dissolution – various options
- ▶ Next Steps
 - ▶ Feedback from community
 - ▶ Study Team develops Dissolution Plan
 - ▶ Official Public Hearing on Plan
 - ▶ 7 p.m., Dec. 17, Knights of Columbus
 - ▶ Early 2010 – Village takes steps to put dissolution on ballot
 - ▶ Village voters vote March 2010

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CGR *Inform & Empower*

Your Feedback Is Important!

- ▶ Feedback form
 - ▶ Available tonight & on project website
 - ▶ Comments accepted through Dec. 3, 2009
- ▶ For online form & more details, see:
 - ▶ www.cgr.org/porthenry

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CGR



Port Henry Dissolution Study & Plan
Official Public Hearing – Dec. 17, 2009

Center for Governmental Research
Charles Zettek, Jr., V.P. & Director of Government Management Services
Vicki Brown, Associate Director
Michael N'dolo, Camoin Associates

Village Goals in Undertaking this Project

- ▶ Develop with assistance from outside consultant:
 - ▶ Dissolution Study
 - ▶ Decision-making tool for the community
 - ▶ Dissolution Plan
 - ▶ Put before Village voters Mar. 16, 2010
 - ▶ If approved, dissolution will take effect Dec. 31, 2011

2 **CGR** *Inform & Empower*

What We Will Cover Tonight

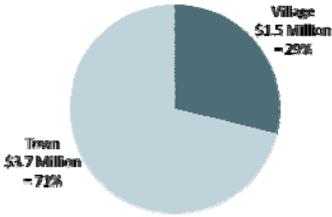
- ▶ Only briefly discuss Dissolution Study
 - ▶ Details covered in November presentations
 - ▶ Dissolution Committee then met to determine Plan
- ▶ Focus is on Dissolution Plan
 - ▶ Tax impact – Village & Town-outside-Village (TOV)
 - ▶ How Village services will be continued
 - ▶ Impact of dissolution on personnel
 - ▶ Disposition of Village assets & liabilities
 - ▶ What happens to Village laws
 - ▶ Potential benefits / disadvantages of dissolution
 - ▶ Options if the Village does not dissolve

3 **CGR** *Inform & Empower*

Study Finding: Current Cost of Government

- ▶ Combined budgets = \$5.2 million
- ▶ Of total, Town pays Village \$141,000 for joint sewer operations (Note: Village cost = \$75,845)
- ▶ Village pays \$3,000 to Town for youth programs

COST OF GOVERNMENT



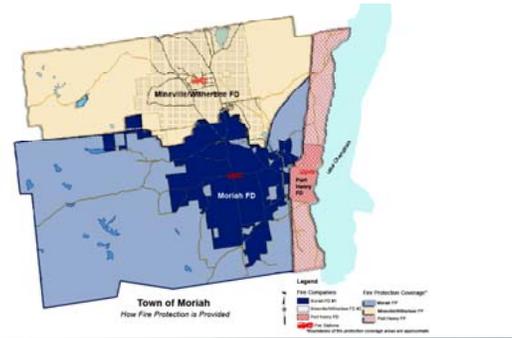
Entity	Amount	Percentage
Town	\$3.7 Million	71%
Village	\$1.5 Million	29%

4 **CGR** *Inform & Empower*

Where Village Is Spending \$1.5 Million

- ▶ Highway services – 27%
- ▶ Water – 13%
- ▶ Sewer – 11%
- ▶ General facility, insurance, misc. – 9%
- ▶ Campground – 7%
- ▶ Clerk & Treasurer – 5%
- ▶ Fire – 5%
- ▶ Mayor & Board related – 3%
- ▶ Refuse / Recycling – 2%
- ▶ Other – 18% (e.g., joint sewer treatment plant, youth)

Issue #1 to First Address – Fire Services



Dissolution Plan Creates New Fire District

- ▶ New Port Henry Fire District to cover Village
- ▶ Town to hold public hearing to extend Fire District “subject to dissolution of the Village”
 - ▶ Extension to include area of Town fire protection district bounded on:
 - ▶ North – Westport town line
 - ▶ South – Crown Point town line
 - ▶ West – Routes 9N/22
 - ▶ East – Lake Champlain
- ▶ District & extension take effect – Dec. 31, 2011

Issue #2: Tax Impact & New AIM

- ▶ Aid & Incentives to Municipalities = state unrestricted aid (Town & Village currently receive \$78,038)
- ▶ Additional AIM is incentive for consolidating two governments = \$303,600 in Year 1
- ▶ Plan projects tax impact both with & without new AIM
 - ▶ Due to NYS current budget constraints / uncertainties

Tax Impact Overview

- ▶ Based current budget information – Village & Town
- ▶ Based on home assessed for \$100,000
- ▶ Shown two ways – with and without AIM
- ▶ Shown for Village & TOV residents by location
- ▶ Plan does not address taxes / charges that are not affected by dissolution:
 - ▶ County taxes
 - ▶ School taxes
 - ▶ Water charges
 - ▶ Sewer charges

Tax Impact of Dissolving the Village (1)

Village Resident (Port Henry Fire District)

	<u>With AIM</u>	<u>Without AIM</u>
Current Tax:	\$1,676.00	\$1,676.00
Savings:	(\$567.02)	(\$403.66)
Projected Tax:	\$1,108.98	\$1,272.34
% Change in Tax:	-33.8%	-24.1%

Tax Impact of Dissolving the Village (2)

TOV Resident (In New Port Henry Fire District)

	<u>With AIM</u>	<u>Without AIM</u>
Current Tax:	\$1,000.00	\$1,000.00
Increase:	\$39.12	\$202.49
Projected Tax:	\$1,039.12	\$1,202.49
% Change in Tax:	+3.9%	+20.2%

Tax Impact of Dissolving the Village (3)

TOV Resident (In Fire Protection District)

	<u>With AIM</u>	<u>Without AIM</u>
Current Tax:	\$1,000.00	\$1,000.00
Savings or Increase:	(\$ 2.86)	\$ 160.51
Projected Tax:	\$ 997.14	\$1,160.51
% Change in Tax:	-0.3%	+16.1%

Tax Impact of Dissolving the Village (4)

TOV Resident (Mineville-Witherbee Fire District)

	<u>With AIM</u>	<u>Without AIM</u>
Current Tax:	\$1,003.00	\$1,003.00
Savings or Increase: (\$ 2.08)		\$ 161.29
Projected Tax:	\$1,000.92	\$1,164.29
% Change in Tax:	-0.2%	+16.1%

Tax Impact of Dissolving the Village (5)

TOV Resident (Moriah Fire District)

	<u>With AIM</u>	<u>Without AIM</u>
Current Tax:	\$1,029.00	\$1,029.00
Savings or Increase: (\$ 2.08)		\$ 161.29
Projected Tax:	\$1,026.92	\$1,190.29
% Change in Tax:	-0.2%	+15.7%

How Village Services Will Be Continued (1)

- ▶ Fire services – continue as described
- ▶ Village services – maintain via special districts:
 - ▶ Water
 - ▶ Sewer
 - ▶ Refuse / recycling collection
 - ▶ Sidewalk snow removal
 - ▶ Water district, sewer district & combined refuse / sidewalk snowplow district all conform to boundaries of existing Village – thus, no shift in cost to TOV

How Village Services Will Be Continued (2)

- ▶ Village currently has 8-hour per week services from Code Enforcement Officer
 - ▶ Code enforcement responsibilities to be absorbed by the Town Code Enforcement Officer

Impact of Dissolution on Personnel

Village

- ▶ Mayor & 4 trustee positions – eliminated
- ▶ Treasurer position – eliminated
- ▶ PT Code Enforcement Officer position – eliminated
- ▶ 8 Village employees transfer to Town staff
 - ▶ Clerk – to Town Clerk staff
 - ▶ 5 DPW staff members – to Town Highway Dept.
 - ▶ 2 employees overseeing water filtration plant & joint wastewater treatment plant – to Town staff

Town

- ▶ 1 part-time position in Clerk's office eliminated

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Disposition of Village Assets (1)

▶ Village Hall

- ▶ Title transfers to Town
- ▶ Town to consider using for Town purposes (e.g., moving court & police operations there)
- ▶ Deed to stipulate if Town sells property – resulting revenue to be used to pay down 2009 E-one fire pumper obligation

▶ Champ RV Park properties

- ▶ Title transfers to the Town
- ▶ Town operates beach/campground

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Disposition of Village Assets (2)

▶ DPW Garage Facilities

- ▶ Become property of Town
- ▶ Town to determine future use – all facilities date from early 1900s
- ▶ Town to store most DPW equipment at Town highway garage
 - ▶ Town keeps core set of equipment at current Village site
 - ▶ Crews report directly to Village site during snowstorms & other emergencies

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Disposition of Village Assets (3)

▶ Village Fire House

- ▶ Title transfers to Town
- ▶ Town leases space to new Port Henry Fire District

▶ Fire Department fire-fighting equipment/vehicles

- ▶ Village turns over to new Port Henry Fire District

▶ All other property / fixed assets

- ▶ Become property of the Town

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CGR *Inform & Empower*

What Happens to Village Fund Balances?

- ▶ Water & sewer fund balances
 - ▶ No change – stays with current Village users
- ▶ Joint sewer fund balance
 - ▶ No change in how used to jointly benefit Village & Town residents served by wastewater treatment plant
- ▶ General fund balance
 - ▶ If funds remain, will be used to pay down outstanding principal on the new fire pumper prior to Dec. 31, 2011

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What Happens to Village Debt?

- ▶ Village general fund debt (9/30/09) = \$282,922
 - ▶ Village pays off \$13,516 on DPW truck prior to dissolution
 - ▶ Remaining debt = new fire pumper
 - ▶ Obligation transfers to Port Henry Fire District (includes Village & properties north & south along lake)
- ▶ Water & sewer fund debts
 - ▶ Remain with new Port Henry water / sewer districts
 - ▶ Thus, no cost shift to TOV taxpayers

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Village Laws

- ▶ Remain in effect within Port Henry for period of 2 years following dissolution
- ▶ Plan outlines:
 - ▶ Which laws will not become part of Town law
 - ▶ Which laws need to be re-written as Town laws

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Key Fiscal Changes Due to Dissolution (1)

- ▶ Mayor/Village Board savings – \$31,964
- ▶ Clerk/Treasurer savings – \$47,105
- ▶ Code Enforcement savings – \$6,700
- ▶ Projected overtime savings (Highway/DPW) – \$10,000
- ▶ Increased costs to transfer DPW staff – \$20,000
- ▶ Shift of Village-only costs to Town taxpayer base –
 - ▶ \$29,000 Village street lighting
 - ▶ \$26,000 retiree benefits
 - ▶ \$9,000 total – youth programs, library, Labor Day costs

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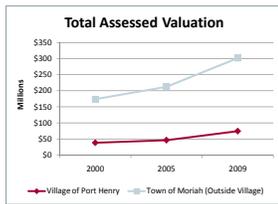
Key Fiscal Changes Due to Dissolution (2)

- ▶ Costs for the Port Henry Fire Department are spread across the larger Port Henry Fire District
- ▶ Most of \$312,000 in Village Highway costs (except where excluded by Plan, such as \$25,500 refuse /recycling cost) is allocated to the larger Townwide taxpayer base
- ▶ Two major cost & revenue shifts benefit TOV taxpayers
 - ▶ \$376,172 in TOV general & highway costs are spread across larger Townwide tax base
 - ▶ \$176,550 formerly only Village general fund revenues become Townwide revenues

Potential Benefits of Dissolution (1)

- ▶ Lowers taxes for Village residents
 - ▶ Gross savings = \$95,769 & Net savings = \$75,769
 - ▶ Equivalent to 10% savings from Village general fund
- ▶ Eliminates one layer of government
- ▶ Potential for significant new AIM revenues
- ▶ Eliminates issues of equity between Village & Town
- ▶ Cost savings due to eliminating duplicate services
- ▶ Opportunity to focus as community on capitalizing on major assets (beaches/campgrounds) for economic development
- ▶ Gives Village taxpayers access to more fiscal resources (i.e., full taxable value of entire Town)

Potential Benefits of Dissolution (2)



Area	2000		2005		2009	
	Total Assessed Valuation	% of Town wide	Total Assessed Valuation	% of Town wide	Total Assessed Valuation	% of Town wide
TOV	\$135,847,034	78%	\$166,185,490	78%	\$226,860,249	75%
Port Henry	\$38,224,266	22%	\$46,409,064	22%	\$74,671,299	25%
Townwide	\$174,071,300	100%	\$212,594,554	100%	\$301,531,548	100%

Potential Disadvantages of Dissolution

- ▶ Loss of identity as Village (would become hamlet of Port Henry)
- ▶ Village residents may fear loss of control
- ▶ Cost shifts that impact TOV taxpayers

Are There Options to Just Share Services?(1)

- ▶ **Question:** *Are there alternatives to current structure short of dissolving the Village?*
- ▶ **Answer:** Key services are already consolidated – police, assessor, court, wastewater treatment & animal control

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Are There Options to Just Share Services?(2)

- ▶ **Water System Consolidation** - CGR identified as only service area that might yield significant cost savings
 - ▶ **Question:** *Would having 1 water filtration plant & water system (instead of 2) be fiscally wise?*
 - ▶ **Answer:** Town/Village engineers estimate the cost to make change = \$2.4 million
 - ▶ **Conclusion:** too costly to consider

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Next Steps & Key Dates

- ▶ Website: www.cgr.org/porthenry
- ▶ Committee makes final revisions to report & delivers to Village Board by 12-31-09
- ▶ Early 2010 – Village takes steps to put dissolution on ballot
- ▶ Village voters vote March 16, 2010
- ▶ If dissolution approved, the Village will dissolve on December 31, 2011

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DISSOLUTION PLAN OF THE VILLAGE OF PORT HENRY**SUBMITTED TO THE VILLAGE BOARD
BY THE VILLAGE OF PORT HENRY / TOWN OF MORIAH
DISSOLUTION STUDY COMMITTEE****DECEMBER 22, 2009**

This document was created with funds provided by the New York Department of State under the Local Government Efficiency Grant Program.

This document sets forth, in detail, the Dissolution Plan of the Village of Port Henry as developed and approved by the Dissolution Study Committee. This Plan is presented to the Village Board of Trustees, which will adopt the Dissolution Plan to be presented to Village voters on March 16, 2010. If approved by a majority of the qualified voters, the Village of Port Henry will be dissolved as of December 31, 2011.

The Committee believes this Plan is consistent with the goals of the Town of Moriah since it was developed and approved by a joint Village of Port Henry / Town of Moriah Dissolution Committee. Therefore, this Plan has been developed with the expectation that if dissolution of the Village is approved by voters that the succeeding Town government will provide for and comply with the Plan as set forth in this document and subsequently adopted by the Village Board.

A. The Continuation of Village Functions or Services by the Town

This section describes not only how Village functions or services will continue if the Village dissolves, but also which aspects of Village government will change due to merging two governments into one.

1. Upon the dissolution of the Village of Port Henry, the Town of Moriah will assume the duties and functions of the Village, in accordance with this Plan. The cost of certain services in the existing Village – water, sewer, fire, refuse and recycling collection, and sidewalk snow removal – will be met by fees or taxes levied on real property located within the bounds of Special Improvement Districts established by the Town Board as explained in the paragraphs numbered 13-16 below.
2. The Village Board of Trustees will be eliminated. All expenses associated with personnel and contractual obligations for this function will be saved since the Town will assume legislative responsibility for the former Village with no additional pay for its Town Board members. The size of the Town Board will not change.

3. The position of Village Mayor will be eliminated and costs for salary and contractual expenses will be saved.
4. The part-time position of Clerk to the Town Clerk in the Town of Moriah will be eliminated. Expenses associated with personnel and related general administrative contractual obligations will be saved.
5. The positions of Village Treasurer and Village Clerk will be eliminated. Expenses associated with personnel and related general administrative contractual obligations will be saved, except the Town will create an additional clerk position to provide support for administrative responsibilities the Town will have upon dissolution of the Village.
6. The position of Village code enforcement officer, an eight-hour per week position, will be eliminated. Village code enforcement responsibilities, including safety inspection responsibilities, will be absorbed by the Town code enforcement officer with no change in hours or salary.
7. The Village and Town currently have separate attorneys who are paid, when legal services are needed, on a per diem basis. The Village attorney agreement will terminate. The Town will continue to have a contractual arrangement with an attorney.
8. Title to the Village Hall will be transferred to the Town and there will be a stipulation in the deed that if the Town decides to sell this property that the resulting revenue will be used to pay down the amount due on the 2009 E-One Fire Pumper.¹ The Town will first consider using the building for Town purposes, such as moving court and police operations to the building.
9. Title to the Village Fire House will be transferred to the Town. The Town will lease space in the existing fire hall to a new Port Henry Fire District, to be established as detailed in paragraph 15 below. The Town may continue to use space in the building for storage of some Village DPW or Town highway equipment. If, at some point in the future, the existing fire hall is no longer to be used by the Fire District, the responsibility to provide another facility will rest with the Fire District.
10. Title to Champ RV Park properties, consisting of a campground with lakefront beaches and associated bath houses and other facilities, will be transferred to the Town, which will become responsible for operation of the beach/campground.
11. The Village Department of Public Works garage facilities will become the property of the Town, which will determine future use of the facilities – all of which date from the early 1900s. The Town will store most DPW equipment at the Town Highway facility but will keep a core set of equipment at the current Village site, and crews will report directly to the Village site during snowstorms and other emergencies. Operation of the facilities will be under the management of the Town Highway Superintendent.

¹ Payments of nearly \$32,342 are due in June every year through 2018.

12. Except as noted in paragraph 15 below, personal property and other fixed assets of the Village will not be sold upon dissolution but will be owned and used by the Town as long as the Town deems them to be useful. Personal property owned by the Village at the time of dissolution will become the property of the Town. Personal property will mean and include office equipment, furniture, motor vehicles, tools, parts inventory, furniture and any other item commonly considered to be personal property.
13. Water services for Village residents will be maintained. The Town will create and establish by resolution a Special Improvement District to be known as the Port Henry Water District (Town water district #4) as provided by Articles 12 and 12A of Town Law and assume the responsibilities of the new Water District for water supply, and also maintenance and repair of all existing water lines within the existing Village. The boundaries of the Water District will be the boundaries of the existing Village. Costs for the Water District will be met by user fees. Existing Village water fund debt will revert to the Water District users and be paid for through the user fees.
14. Sewer services for Village residents will be maintained. The Town will create and establish by resolution a Special Improvement District to be known as the Port Henry Sewer District (Town sewer district #2) as provided by Article 12 and 12A of Town Law. The Town will assume the responsibilities of the new Sewer District for maintenance and repair of all sewer lines within the existing Village. The boundaries of the Sewer District will be the boundaries of the existing Village. Costs for the Sewer District will be met by user fees. Existing Village sewer fund debt will become the responsibility of the newly formed Sewer District and be paid through user fees.
15. Prior to the effective date of dissolution of the Village (December 31, 2011), in accordance with Village Law Article 19-1914 the Town will adopt an order establishing the Port Henry Fire District (Town fire district #3), encompassing all property in the Village of Port Henry. In accordance with Town Law Article 11 Section 172d, the Town Board will “upon the dissolution of the Village” extend the Port Henry Fire District to encompass all property bounded on the north by the Westport town line, on the south by the Crown Point town line, on the west by Routes 9N / 22 and on the east by Lake Champlain that falls outside the existing boundaries of the Village of Port Henry. Properties within this area are currently in the Town’s fire protection district with first response provided by the Village Fire Department through a contract with the Town. The costs of operating the Fire District will be met by taxes levied on the benefited real property located within the boundaries of the Port Henry Fire District.
 - a. Upon dissolution of the Village, the Board of Trustees of the Village of Port Henry will turn over to the Port Henry Fire District all of the Village’s rights, title, and interest in the Village Fire Department, excluding the Fire Hall, located at 14 Church Street. (The fire hall will be turned over to the Town as detailed in Paragraph 9 above, with space in the fire hall leased to the Fire District by the Town.) All such property, vehicles and equipment owned by the Village and used

- by the Village Fire Department for the purpose of firefighting will be turned over, at no cost, to the Port Henry Fire District.
- b. The current Village obligation to pay for a new fire truck, a 2009 E-One pumper, will become a Port Henry Fire District obligation, with costs billed as a separate district charge to taxpayers in the district.
 - c. When the Village turns over equipment and assets of the Village Fire Department to the Port Henry Fire District it will stipulate that if any equipment or assets are sold that the proceeds will be used to reduce the debt on the 2009 E-One pumper.
16. Refuse, recycling and sidewalk snowplowing services for Village residents will be maintained. The Town will create and establish by resolution a Special Improvement District to be known as the Port Henry Refuse and Sidewalk Snowplow District as provided by Article 12 and 12A of Town Law. The Town will provide refuse collection, recycling, and sidewalk snow removal services only within the boundaries of the existing Village, with costs billed as a separate district charge to Village taxpayers.
17. Street lighting costs in the Village will become a Townwide expense.
18. The joint Village/Town wastewater treatment facility now operated by the Village will be operated by the Town.
19. Village streets, highways, roads, alleys, sidewalks, etc. (excluding sidewalk snowplowing, which is described in paragraph 16 above) will be included in the Town highway and road system and be operated and maintained by the Town as a Townwide expense. Contractual expenses for operations related to snow removal (excluding sidewalk snow removal), sidewalks and curbs and off-street parking will all transfer to the Town. The Town will assume responsibility for these functions. To accommodate the added responsibilities, the Town will hire the five Village DPW employees whose positions will be eliminated when the Village dissolves. The Town will also position equipment in the center of the former Village, as appropriate, to ensure rapid response to seasonal service requirements. The Plan also provides that:
- a. Street sweeping services in the Village will be unchanged, with these services provided by the Town Highway Department.
 - b. Brush/weeds/tree trimming in the Village will be unchanged, with these services provided by the Town Highway Department.
 - c. Village beautification services (e.g., plantings at the circle at Main and Broad Streets) will be provided by the Town Highway Department.
20. The Town operates the Senior Citizens program, which will continue unchanged. Currently the Village provides gas for the senior citizen van and this cost will transfer to the Town.

21. The Village provides annual support for the Sherman Library, currently \$3,000, and this cost will transfer to the Town.
22. The Village provides annual support, currently \$3,000, toward the Town summer youth program and this cost will transfer to the Town.
23. The Village provides support for the annual Labor Day celebration, currently \$3,000, and this cost will transfer to the Town.
24. The Town provides annual support for the Moriah Ambulance, currently \$22,000, and this practice will continue unchanged.
25. Court services are provided by the Town and will continue unchanged.
26. Assessor services are provided by the Town and will continue unchanged.
27. Animal control services are provided by the Town and will continue unchanged.
28. Police services are provided by the Town and will continue unchanged.
29. The services of a historian are provided via a contractual arrangement through the Town, and this service will continue unchanged.
30. Costs for engineering services, whether in the Town or Village, are paid on a contractual basis after an agreement for engineering services is approved by board members. This practice will continue under the Town, and the Town will pay all costs for engineering services.
31. Except as specified in the section “Laws and Ordinances,” Village laws and ordinances will be retained for at least two years after Village dissolution. The Town will plan to adopt or revise relevant Village laws and ordinances, in accordance with the Laws and Ordinances section, as soon as is practical after dissolution.

B. Elimination or Transfer of Village Employees

1. In addition to the Mayor and Village trustees, there are two positions currently in the Village budget that will not transfer to the Town upon dissolution:
 - a. Treasurer, currently a full-time 30 hour a week position
 - b. Code enforcement officer, currently a part-time eight hour a week position
2. Eight employees will transfer to the Town staff:
 - a. The Village Clerk will join the Town of Moriah Clerk staff.
 - b. Two Village employees – Chief Operator and Operator – oversee the Port Henry water filtration plant and the joint Town/Village wastewater treatment plant. There will be no change in the operation of either of these facilities as a result of dissolution and both staff members will transfer to the Town, with their services to be paid through water and sewer district charges billed to taxpayers.

- c. All five employees of the Village DPW staff will be invited to transfer to the Town staff. The Town will transfer all DPW current employees to the Town, and the Town Board and Town Highway Superintendent will jointly address the configuration of staff. It is the intent of this Plan that no current Village DPW services be reduced as a result of dissolution, but that the Plan recognizes that there may be future efficiencies in the delivery of these services.
3. At the time of dissolution the eight employees who will transfer to the Town will become Town employees, paid at the Village pay scale. During the first year following the date of dissolution, they will receive salary and benefit adjustments afforded to Town employees per Town employment policy. In addition, during this time the ex-Village employees' titles, wages/salaries and benefits will be integrated into a unified Town employee schedule. The Town will place former Village employees into the classification that most closely fits their former title, but not necessarily their former wage. If there is any accrued vacation/sick/personal time that exceeds the current Town maximum limit, the former Village employee will be entitled to retain the accrued vacation/sick/personal time.
4. Transfer of employees from the Village staff to the Town staff is anticipated to cost an additional \$20,000, primarily to align the salary and benefits of the DPW staff with the Town highway staff. At the same time, it is estimated that in the first year following dissolution that the Town will save \$10,000 in highway overtime costs as a result of having a larger staff.
5. Section 70 of NYS Civil Service Law, paragraph two, deals with the transfer of Civil Service personnel upon transfer of function. It is anticipated that when the Town Board takes over the duties and responsibilities for the services formerly provided by the Village, that employees covered by Civil Service will be transferred, according to the Dissolution Plan, in accordance with Section 70, paragraph two of the Civil Service Law.

C. The Disposition of the Property of the Village

Unless otherwise provided for in this Plan, all real property improved or not improved will become the property of the Town of Moriah. The Town will take title to the Village real property with the understanding that the Town will honor all existing leases, agreements, or other arrangements between the Village and lessees or other users of Village property. Real property transferred to the Town will be done without consideration² and the Town will, at its option, prepare any and all deeds for the Village to execute prior to the date of dissolution. A listing of Village owned land and buildings, as well as equipment and other assets, is in the Appendix to this Plan.

² "Without Consideration" means a complete transfer of Village property to the Town without cost to the Town.

D. Village Laws and Ordinances³

All local laws, ordinances, rules, and regulations of the Village of Port Henry in effect on the date of dissolution of the Village, will remain in effect for a period of two years following the dissolution. These may be enforced by the Town Board within the limits of the dissolved Village. After the period of two years, the Town Board will have the power at any time to amend or repeal such local laws, ordinances, rules, and regulations.

The following current Village laws will not become part of Town law.

Year	Law	Title of Law
1968	1	Public Notice Relating to Adoption of Local Laws
1968	2	Stop Intersections for Certain Streets
1970	1	Compensation of Village Officials
1970	2	Conduct of Officers and Employees
1973	1	Dog Leash Law (repealed)
1973	2	Public Notice Relating to Adoption of Local Laws
1973	3	General Powers of the Village Board
1976	2	Exemption Percentages for Commercial Industries (repealed)
1977	1	Open Meeting Law
1984	2	Flood Damage Prevention
1985	1	Sewer Rates – Point System (with 1986 amendment)
1989	1	Development Review Law
1990	1	Abolish Police Department
1994	1	Administer and Enforcement of NYS Fire Protection and Building Codes (repealed)
1994	1	Assessing Unit Terminated
1995	1	Property Maintenance Regulations
2003	1	Restricting Adult Uses
2004	1	Prohibiting Skateboards, Scooters, etc. from Main Street
2004	2	Prohibiting Farm Animals in the Village

The following current Village laws will be re-written as Town laws, but with no additional substantive revision.

Year	Law	Title of Law
1968		Amendment to Village Ordinance (Parking of Vehicles)
1969	1	Removal of Ice Fish Shanties
1972	1	Regulation of Automobile Junk Yards
1972	2	Dumps
1974	1	Stop & Yield Intersections
1976	1	Providing for the Regulation of Hawkers, Peddlers and Solicitors
1979	1	Overnight Parking
1981	1	Rubbish & Abandoned Vehicles

³ The Village was incorporated in 1869 but the record of ordinances prior to 1968 is extremely limited, due to water-related damage that led to many records being destroyed some years ago. The Village considers laws passed since 1968 to be its active list of laws, and these are the laws the Committee reviewed.

1983	1	Open Container
1985	2	Sewer Use
1988	1	Regulation of Parking Along Main and Broad Streets
1991	1	Sewer Rent Increase
2007	2	Outdoor Furnace Regulations
2009	1	Administration/Enforcement -NYS Uniform Fire Prevention & Bldg Code
2009	2	Regulation of Dogs in Village

The following current Village laws will be re-written as Town laws, with additional substantive revision:

Year	Law	Title of Law
1975	1	Use of Village Water
1975	2	Flood Prone Areas
1978	1	Requiring Written Notice of Alleged Defective Highway
1979	2	Tax Abatement
1987	1	Flood Damage Prevention
2007	1	Development Review Law (Revised)

E. Village Debt

Currently (as of 9/30/09) the Village has debts in the general fund, water fund and sewer fund. The principal outstanding for Village water debt is \$822,000 and for Village sewer debt is \$2,315,231. As described in Section A, paragraphs 13 and 14 of this Plan, the water and sewer debts will remain with the new Port Henry water and sewer districts, thus there will be no net change and no net shift between taxpayers for Village water and sewer debt.

The principal outstanding in the Village general debt is \$282,922 and has two components – a DPW truck and the 2009 E-one fire pumper.

1. At the time of dissolution the Village is scheduled to have one remaining payment of \$13,516 due for the DPW truck. The Village will pay off this debt prior to dissolution.
2. The debt for the new fire pumper will remain with the Port Henry Fire District as described in Section A, Paragraph 15b of this Plan.

F. Village Fund Balances

Upon a vote to dissolve in March 2010, but prior to dissolution on December 31, 2011, the Village of Port Henry will use any remaining general fund balance to pay down outstanding principal on the 2009 E-One fire pumper. There will be no change in how the Village's water fund balance (\$78,188 as of 6-1-09) will be used to benefit Village water users, and no change in how the Village's sewer fund balance (\$103,163) will be used to benefit the Village sewer users. In addition, there will be no change in how the joint sewer fund balance, totaling \$87,534 will be used to jointly benefit Village and Town residents served by the wastewater treatment plant.

G. Retired Employees

The Village has five retired employees and one spouse of a retiree receiving benefits. One water employee retiree's costs (\$8,026 for the year ended 12-31-08) will be funded by the Port Henry Water District, consistent with past practice. The spouse receiving benefits (\$3,117) is paid for out of the joint sewer fund for the Wastewater Treatment Plant and this arrangement will continue. The remaining costs (\$23,000 annually) will become the responsibility of the Town, which will fold them into the Town's post-retirement benefits costs. It is the intent of this dissolution plan not to diminish any of the benefits that Village retired employees now have.

H. Recurring Obligations

Since the obligation for the 2009 E-One pumper will transfer from the Village to the Port Henry Fire District upon dissolution, the Village has no recurring obligations that should be considered as part of this Plan.

I. Additional Revenues

Upon dissolution, revenues the Village now receives in state aid, consolidated highway improvement program (CHIPs) funding, mortgage tax, and state tax relief (STAR) will all become Town revenues. If the Village dissolves, the consolidated community will be eligible for additional New York State Aid and Incentives to Municipalities (state unrestricted aid or "new AIM"). Currently the Town and Village receive \$78,038. Additional AIM for consolidating the two governments would be \$303,600 in Year 1, with future annual percentage increases in state aid from New York based upon the first year's total AIM (current AIM + new AIM = \$381,638). This Plan provides that:

1. Additional AIM funding (\$303,600 in Year 1) will be used to offset tax shifts from the Village to the Town by having AIM funding designated as Town general fund revenue.
2. Use of AIM funding in subsequent years will be determined by the Town Board.

Note: The Dissolution Study Committee recognizes that AIM is an annual appropriation of the New York State Legislature and as such is subject to budget constraints. Thus, in Section K (Fiscal and Tax Impacts of Dissolution) we show the fiscal/tax rate impact on taxpayers both with and without new AIM.

J. Village Books and Records

Upon dissolution of the Village all its records, books and papers will be deposited with the Town Clerk and will thereafter become part of the Town records.

K. Fiscal and Tax Impacts of Dissolution

The tax impacts of all the changes in this Plan are summarized in the tax tables below. They are based on Village 2009-10 expenditures and revenues and Town 2009 revenues and

expenditures⁴ and extensive fiscal analysis as part of developing this Plan. The tables also incorporate the following fiscal components of the Plan:

1. *Mayor/Village Board Savings – \$31,964*
 - a. \$27,689 – Mayor salary (\$8,000), four trustees’ salaries (\$3,000 each), associated Social Security and Medicare benefits, and contractual expenses
 - b. \$3,000 – projected 10% savings in Village liability insurance costs
 - c. \$1,000 – projected legal services savings for the combined single government
 - d. \$275 – elimination of Village election costs
2. *Clerk/Treasurer Savings – \$47,105*
 - a. \$31,605 – reduction in personnel costs (including benefits) for 1 FTE Village Treasurer
 - b. \$3,500 – reduction in personnel costs (including benefits) for part-time clerk in Town
 - c. \$12,000 – elimination of general administrative contractual expenses
3. *Code Enforcement Savings – \$6,700*
 - a. All costs associated with elimination of eight-hour a week position in Village budget
4. *Other Employee Savings – \$10,000*
 - a. Projected overtime savings as a result of integrating Highway/DPW operations
5. *Increased Costs in the Town Highway Budget Upon Transfer of Village DPW Staff*
 - a. Projected increased cost is \$20,000, primarily to cover higher health insurance premium costs for DPW staff who become Town employees.
6. *Shift of Village Only Costs to the Town Taxpayer Base*

⁴ For details, see the Committee’s “What Exists” report, entitled *How the Village of Port Henry and the Town of Moriah Currently Provide Municipal Services*, Appendix B – Financial Information. This document is part of the full Dissolution Study Committee Report and Plan available at www.cgr.org/porthenry or at the Port Henry Village Hall.

- a. \$29,000 in Village street lighting costs (*Note: street lighting costs in the Town-outside-Village or TOV are currently a Townwide expense, so this cost shift is consistent with Town policy*)
 - b. \$26,000 in retiree benefits (*Note: all Town retiree costs are currently a Townwide expense, so this cost shift is consistent with Town policy*)
 - c. \$3,000 each for youth programs, Sherman Library support, and the Labor Day celebration (*Note: the Town's contributions to the same programs are currently a Townwide expense, so these cost shifts are consistent with Town policy*)
7. *Shift of Costs Due to Highway Revenues and Expenses Being Allocated to a Wider Taxpayer Base*
- a. Currently the Town allocates all Highway revenues (\$73,975 in consolidated highway aid or CHIPS) 100% to the Town-outside-Village (TOV) and the Village allocates its CHIPS (\$20,500) 100% to the Village. Upon dissolution all CHIPS funding will become a Townwide revenue.
 - b. Currently Town Highway expenses (e.g., street maintenance and snow removal, brush and weeds, machinery, general repairs) of nearly \$970,000 are allocated 60% Townwide and 40% to the TOV. Upon dissolution, these expenditures will be a 100% Townwide expenditure – a change that will benefit TOV taxpayers.
 - c. Currently the Village allocates about \$312,000 in Highway costs⁵ (e.g., street maintenance, snow removal, street lighting, sidewalk repair, community beautification, street cleaning, refuse/recycling) only to Village taxpayers. Upon dissolution these costs, except where specifically excluded by this Plan⁶, will become a Townwide expenditure – a change that will benefit Village taxpayers.
8. *Cost Shifts Due to Changing from a Village Fire Department to a Port Henry Fire District*
- a. Currently the Village pays 100% for all new major fire-fighting equipment for the Village Fire Department, which serves not only the Village but also is first responder for areas in the Town's fire protection district adjacent to Lake Champlain. Upon dissolution, these costs will be spread across the larger Port Henry Fire District. This change will benefit Village taxpayers.
 - b. Currently the Village pays all operating costs for the Village Fire Department, except for \$18,000 the Town pays to the Village to provide fire services to areas

⁵ Village Highway expenses consist of "Transportation" and "Home and Community Services" sub-categories in the 2009-10 Village budget.

⁶ Refuse pickup and recycling costs (\$25,500) will not become a Townwide expense

that are now part of the Town's fire protection district. Upon dissolution, the Town will no longer have this \$18,000 expense, and Village Fire Department operating costs will be spread across the larger Port Henry Fire District base. Changing from a Village Fire Department to the Port Henry Fire District will be a benefit to Village taxpayers.

- c. In a fire district, operating costs cannot be levied as a property tax against wholly tax exempt properties, but district debt can be levied against all tax exempt properties. Thus, any future building improvements or equipment that are funded by debt will be spread across the largest possible tax base. Based on information provided in early December 2009 by the Essex County Office of Real Property, the current taxable assessed value of the entire area outside the Village that will become part of the Port Henry Fire District is \$17,373,789 (not including exempt properties) and \$18,461,552 (including exempt properties). The change from a Village Fire Department to a Port Henry Fire District will benefit Village taxpayers.
9. *Creation of Special Improvement Districts that Will Maintain the Following Village Services with No Net Change in Village Taxpayers' Cost and No Net Shift to TOV Taxpayers*
- a. Water Services
 - b. Sewer Services
 - c. Refuse Collection and Recycling Services
 - d. Sidewalk Snowplowing Services

10. *Costs and Revenue Shifts that Benefit TOV Taxpayers*⁷

There will be two shifts that will benefit TOV taxpayers. The effect of the following shifts is to reduce the tax impact of the Village dissolution on TOV taxpayers.

- a. The current TOV general and highway costs (\$376,172) will be spread across the larger Townwide tax base that includes the taxable assessed value in the Village.
- b. The revenues that were formerly only Village general fund revenues (\$176,550) will become Townwide revenues.

Although both the direct cost reduction of dissolving the Village is small (\$95,769) and the direct cost increase also small (\$20,000), having one government will clearly result in a substantial reduction in Village taxpayers' property taxes, due to the many changes described above. In

⁷ Fiscal note #7 above provides the detail on the highway-related cost shifts that are summarized in #10.

addition, having a consolidated government should result in the community receiving new AIM assistance, as described in Section I (Additional Revenues).⁸

Due to New York State’s current budget constraints and the corresponding uncertainty about this future source of revenue, we summarize the tax impact below, and provide detailed information in the tables that follow, both with and without new AIM revenues.

Summary: Tax Impact With / Without Additional AIM for Home Assessed for \$100,000

Note: The information below summarizes, based on current budget information, the tax impact of dissolving the Village for a homeowner with property assessed for \$100,000. The analysis below excludes county and school taxes and water and sewer charges, which are not affected by dissolution.

Village Resident (Port Henry Fire District)

	With AIM	Without AIM
Current Tax:	\$1676.00	\$1,676.00
Savings if the Village Dissolves:	(\$567.02)	(\$403.66)
Projected Tax:	\$1,108.98	\$1,272.34
Percentage Change in Tax:	-33.8%	-24.1%

Note: Current tax rate per \$1,000 assessed valuation is \$16.76. The rate would drop to \$11.09 (with AIM) or \$12.72 (without AIM).

⁸ Both the Village and the Town should begin receiving, beginning in 2010, an allocation of the County’s sales tax receipts. Should the Village dissolve, the Town would instead receive the Village’s allocation. Since the total amount of sales tax revenue will not be affected by dissolution and because it was not part of current revenues, it was not considered in this analysis. However, all taxpayers in the Town will clearly benefit from this change. Another possible change involves the potential creation of a Countywide pool for workers’ compensation costs for fire districts in Essex County. Again, since it was not a factor in current budgets, it was not considered in this analysis. However, if the pool is created it is likely to benefit all taxpayers in the Town.

TOV Resident (In New Port Henry Fire District)

	With AIM	Without AIM
Current Tax:	\$1,000.00	\$1,000.00
Increase if the Village Dissolves:	\$39.12	\$202.49
Projected Tax:	\$1,039.12	\$1,202.49
Percentage Change in Tax:	+3.9%	+20.2%

Note: Current tax rate per \$1,000 assessed valuation is \$10.00. The rate would increase to \$10.39 (with AIM) or \$12.02 (without AIM).

TOV Resident (In Fire Protection District)

	With AIM	Without AIM
Current Tax:	\$1,000.00	\$1,000.00
Savings or Increase if the Village Dissolves:	(\$ 2.86)	\$ 160.51
Projected Tax:	\$ 997.14	\$1,160.51
Percentage Change in Tax:	-0.3%	+16.1%

Note: Current tax rate per \$1,000 assessed valuation is \$10.00. The rate would drop to \$9.97 (with AIM) or increase to \$11.61 (without AIM).

TOV Resident (Mineville-Witherbee Fire District)

	With AIM	Without AIM
Current Tax:	\$1,003.00	\$1,003.00
Savings or Increase if the Village Dissolves:	(\$ 2.08)	\$ 161.29
Projected Tax:	\$1,000.92	\$1,164.29
Percentage Change in Tax:	-0.2%	+16.1%

Note: Current tax rate per \$1,000 assessed valuation is \$10.03. The rate would drop to \$10.01 (with AIM) or increase to \$11.64 (without AIM).

TOV Resident (Moriah Fire District)

	With AIM	Without AIM
Current Tax:	\$1,029.00	\$1,029.00
Savings or Increase if the Village Dissolves:	(\$ 2.08)	\$ 161.29
Projected Tax:	\$1,026.92	\$1,190.29
Percentage Change in Tax:	-0.2%	+15.7%

Note: Current tax rate per \$1,000 assessed valuation is \$10.29. The rate would drop to \$10.27 (with AIM) or increase to \$11.90 (without AIM).

In order to determine the tax impact that applies to you, find the tables below (one with and one without AIM) that describe where your home (or other property) is located. The total tax bill you will see in the tables is based upon a house with a taxable assessed value of \$100,000. The number of \$100,000 was selected for easy comparison of the impact of dissolution on Village and TOV taxpayers. *To estimate your own tax impact, take the assessed value of your home (or other property), divide it by 1000, and then multiply the remaining number by the estimated tax rate (with and without AIM) shown for the area where your property is located.*

Rate Tables

Per \$1000 of assessed value

Village tax
 Town tax
 Town Highway tax
 Town TOV tax (hwy. & general)
 Refuse/Sidewalk Snowplow District tax
 Fire District tax
 Total Tax Rate
 Tax on Home Assessed for \$100,000 (1)
 Percentage Change in Tax

Tax Impacts With Additional AIM								
Current Village Resident In New Port Henry Fire District			TOV Resident In New Port Henry Fire District			TOV Resident In Fire Protection District		
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
9.87	(9.87)	-	-	-	-	-	-	-
4.51	(0.84)	3.67	4.51	(0.84)	3.67	4.51	(0.84)	3.67
2.38	2.91	5.29	2.38	2.91	5.29	2.38	2.91	5.29
-	-	-	2.09	(2.09)	-	2.09	(2.09)	-
-	0.70	0.70	-	-	-	-	-	-
-	1.43	1.43	1.02	0.41	1.43	1.02	(0.01)	1.01
16.76	(5.67)	11.09	10.00	0.39	10.39	10.00	(0.03)	9.97
1,676.00	(567.02)	1,108.98	1,000.00	39.12	1,039.12	1,000.00	(2.86)	997.14
-33.8%			3.9%			-0.3%		

Per \$1000 of assessed value

Village tax
 Town tax
 Town Highway tax
 Town TOV tax (hwy. & general)
 Refuse/Sidewalk Snowplow District tax
 Fire District tax
 Total Tax Rate
 Tax on Home Assessed for \$100,000 (1)
 Percentage Change in Tax

Tax Impacts With Additional AIM					
TOV Resident In Mineville-W Fire District			TOV Resident In Moriah Fire District		
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax
-	-	-	-	-	-
4.51	(0.84)	3.67	4.51	(0.84)	3.67
2.38	2.91	5.29	2.38	2.91	5.29
2.09	(2.09)	-	2.09	(2.09)	-
-	-	-	-	-	-
1.05	-	1.05	1.31	-	1.31
10.03	(0.02)	10.01	10.29	(0.02)	10.27
1,003.00	(2.08)	1,000.92	1,029.00	(2.08)	1,026.92
-0.2%			-0.2%		

Tax Impacts Without Additional AIM									
Current Village Resident In Port Henry Fire District			TOV Resident In Port Henry Fire District			TOV Resident In Fire Protection District			
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax	
Per \$1000 of assessed value									
Village tax	9.87	(9.87)	-	-	-	-	-	-	
Town tax	4.51	0.80	5.31	4.51	0.80	5.31	4.51	0.80	
Town Highway tax	2.38	2.91	5.29	2.38	2.91	5.29	2.38	2.91	
Town TOV tax (hwy. & general)	-	-	-	2.09	(2.09)	-	2.09	(2.09)	
Refuse/Sidewalk Snowplow District tax	-	0.70	0.70	-	-	-	-	-	
Fire District tax	-	1.43	1.43	1.02	0.41	1.43	1.02	(0.01)	
Total Tax Rate (1)	16.76	(4.04)	12.72	10.00	2.02	12.02	10.00	1.61	
Tax on Home Assessed for \$100,000 (1)	1,676.00	(403.66)	1,272.34	1,000.00	202.49	1,202.49	1,000.00	160.51	
Percentage Change in Tax	-24.1%			20.2%			16.1%		

Tax Impacts Without Additional AIM						
TOV Resident In Mineville-W Fire District			TOV Resident In Moriah Fire District			
Current Tax	Proposed Changes	Proposed Tax	Current Tax	Proposed Changes	Proposed Tax	
Per \$1000 of assessed value						
Village tax	-	-	-	-	-	
Town tax	4.51	0.80	5.31	4.51	0.80	
Town Highway tax	2.38	2.91	5.29	2.38	2.91	
Town TOV tax (hwy. & general)	2.09	(2.09)	-	2.09	(2.09)	
Refuse/Sidewalk Snowplow District tax	-	-	-	-	-	
Fire District tax	1.05	-	1.05	1.31	-	
Total Tax Rate (1)	10.03	1.61	11.64	10.29	1.61	
Tax on Home Assessed for \$100,000 (1)	1,003.00	161.29	1,164.29	1,029.00	161.29	
Percentage Change in Tax	16.1%			15.7%		

(1) "Total Tax Rate" and "Tax on Home Assessed for \$100,000" refer to the combined tax rates of the Town Highway and General Funds, Fire District/Fire Protection District, and special districts other than water/sewer that would be created upon dissolution. Town residents in water/sewer districts would also need to add in their appropriate water/sewer rates, which are not affected by dissolution. Other taxes not discussed include County and School district tax rates are not included as part of this analysis (neither are impacted by dissolution).

L. Payment of Outstanding Obligations and the Levy and Collection of the Necessary Taxes and Assessments

This Plan, as described in the preceding sections, describes payment of all outstanding Village obligations. Upon dissolution, the Town will be responsible for collection of the tax levy and collection of the necessary taxes and assessments, in accordance with the Plan.

M. Agreements between the Village and the Town in Order to Carry Out the Plan for Dissolution

All necessary agreements between the Village and Town are stipulated in earlier sections of this Plan.

N. Other Matters Desirable or Necessary to Carry Out the Dissolution

The Dissolution Study Committee considered the question: “Are there alternatives to current government structure short of dissolving the Village?” After extensive analysis, the Dissolution Study Committee concluded that key services – police, assessor, court, wastewater treatment, animal control – are already consolidated and shared service opportunities in other government service areas are either too limited to recommend or simply do not apply. For example, only the Village has refuse pickup and recycling and sidewalk snow removal so shared services in these areas are not applicable. Thus, we recommend this Plan be submitted by the Village Board to Village voters to decide whether or not to dissolve the Village of Port Henry.

Note: Detailed information about options for current services are presented in the Committee document entitled *Options for the Village of Port Henry – Identification and Evaluation of Viable Alternatives for Delivering the Services and Functions Provided by Port Henry*. The Committee presented this report at a public meeting held November 19, 2009. This document is part of the full Dissolution Study Committee Report and Plan available at www.cgr.org/porthenry or at the Port Henry Village Hall.

APPENDIX – Village Of Port Henry Land, Buildings, Equipment and Other Fixed Assets

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
<u>LAND (NO DEP)</u>					
VILLAGE LAND					
1936	L1	CAMPGROUND		-	73
1941	L2	OFFICE BLDG LAND		-	68
1956	L3	CHAMPLAIN DRIVE		-	53
1956	L4	MAIN ST (LEDGER ABOVE RR)		-	53
1961	L5	BEACH DOCK LANE	9,000	-	48
1969	L6	MAIN ST (MARY TREENDIS)		-	40
1969	L7	SPRING STREET		-	40
1969	L8	MAIN STREET PARK		-	40
1970	L9	CHURCH ST FIREHOUSE LAND		-	39
1996	L10	BROAD STREET PARKING LOT	7,500	-	13
VILLAGE TOTAL			16,500	-	
JOINT LAND					
1964	JAL1	SEWER PLANT LAND	9,000	-	45
TOTAL LAND			25,500	-	
<u>BUILDINGS (40 YR LIFE)</u>					
VILLAGE BUILDINGS					
1941	B1	OFFICE BUILDING	59,500	59,500	68
1961	B2	BEACHHOUSE	15,600	15,600	48
1970	B3	FIREHOUSE	5,000	5,000	39
1995	B4	INFORMATION BOOTH	2,500	938	14
2000	B5	BATHROOM 1	10,400	2,600	9
2001	B6	BATHROOM 2	10,400	2,340	8
2002	B7	BATHROOM 3	10,400	2,080	7
2003	B8	WATER WORKS STORAGE	33,280	5,824	6
2003	B9	WATER FILTER PLANT	750,000	131,250	6
2005	B10	WATER FILTER PLANT ENGINEER	4,482	560	4
2005	B10	PEDESTRIAN BRIDGES	57,106	7,138	4
VILLAGE TOTAL			958,668	232,830	
JOINT BUILDING					

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
1989	JAB1	SEWER PLANT BUILDING	123,800	64,995	20
		TOTAL BUILDING	1,082,468	297,825	
<u>EQUIPMENT</u>					
VILLAGE EQUIPMENT					
DPW					
1941	E1	41 FLAT BED	1,000	1,000	68
1960	E3	SEWER KING	2,650	2,650	49
1979	E8	SEWER KING CLEANER	5,540	5,540	30
1980	E10	TANDEM ROLLER	3,000	3,000	29
1980	E11	HYDRALIC CHAIN PIPE	2,000	2,000	29
1980	E14	METROTECH 810 WTR LEAK DET	2,000	2,000	29
1980	E15	METROTECH 810 WTR LEAK DET	2,000	2,000	29
1983	E18	83 TRAILER	5,000	5,000	26
1985	E20	85 DUMPTRUCK	17,234	17,234	24
1986	E21	TAMPER	1,350	1,350	23
1986	E22	86 FORD TRUCK FLATBED	15,000	15,000	23
1986	E23	86 CHASSIS CAB	11,832	11,832	23
1988	E25	STHIL QUICK CUT SAW	1,100	1,100	21
1989	E30	MUELLER DRILL MACHINE	1,523	1,523	20
1989	E31	1989 MUELLER D5 DRILL	1,523	1,523	20
1990	E33	JOHN DEERE TRACTOR	12,975	12,975	19
1991	E34	CH HEAVY DUTY BROOM	5,309	5,309	18
1993	E38	32" GRAVLEY SNOWBLOWER	1,195	1,195	16
1996	E44	PETRO STORAGE TANK	8,000	8,000	13
1999	E53	1.8 YD SPREADER	2,500	2,500	10
1999	E54	99 DODGE RAM PPICKUP	21,000	21,000	10
2001	E58	QUICK CUT SAW	3,000		8

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
				2,700	
2001	E60	2001 STIENR SIDEWALK PLOW	7,000	6,300	8
2004	E93	99 DUMPTRUCK	27,600	16,560	5
2006	E96	2005 JD 310G BACKHOE	42,148	16,859	3
2007	E102	FORD F550	64,500	19,350	2
2007		TAMPER	1,500	450	2
2008	E105	2008 INTERNATINAL	64,800	12,960	1
2008		MOTOROLA RADIOS	1,625	325	1
2009	E106	2008 S130 SKID STEER LOADER	18,046	1,805	0
2009	E107	SKID STEER SNOWBLOWER	3,041	304	0
2009	E108	SKID STEER SREADER	1,563	156	0
2009	E109	2009 FORD F-250	26,210	2,621	0
2009		JACKHAMMER	1,200	120	0
SEWER					
1982	E16	SEWER PUMP STATION	35,360	35,360	27
1988	E26	SEWER PUMP	2,500	2,500	21
1988	E27	SEWER PUMP	2,500	2,500	21
2009	E110	NORTH END SEWER PUMP GENERATOR	26,177	2,618	0
2009	E111	NORTH END SEWER PUMP GEN SWITCH	4,330	433	0
2009	E112	NORTH END SEWER PUMP	47,336	4,734	0
FIRE					
1946	E2	46 AMERICAN LAFRANCE	13,285	13,285	63
1980	E12	3' FIRE HOSE	2,400	2,400	29
1980	E13	11/2' FIRE HOSE	1,200	1,200	29
1987		F-250 BRUSH TRUCK	10,000	10,000	
1987		JAWS OF LIFE	60,000	60,000	
1989		40 MONITOR PAGERS	14,400	14,400	
1993	E40	93 FORD ECOLINE	23,564	23,564	16

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
1994	E41	MOTOTRAC HEADSET & RADIO	1,775	1,775	15
1994	E42	94 E1 PUMPPER	168,148	168,148	15
1997	E47	FIRESTOR HEAT GUN	1,391	1,391	12
1997	E48	ALUMINUM 4' HOSE RAMP	100	100	12
2000		14 SCBA AIR PACKS	56,000		9
2003	E92	ICE RESCUE BOAT	30,000	21,000	6
2004		2 HONDA 1000 WATT GENERATORS	2,000		5
2007	E99	FIRE DEPT GEAR	53,345	16,004	2
2007	E100	FIRE DEPT GEAR	32,456	9,737	2
2007		HOSE	12,600		2
2007		GAS MONTORS	1,300		2
2007		PHOENIX DUAL TOOL RIMS	5,800		2
2007		2000 WATT GENERATOR	1,000		2
2007		6500 WATT GENERATOR	2,000		2
2007		HALE FLOATING PUMP	2,700		2
2007		4 GAS MONITORS	1,300		2
2007		BUOYANCY COMPENSATOR	1,254		2
2008		DELL LAPTOP/PROJECTOR	3,650	730	1
2009	E113	2009 FIRE TRUCK	256,500	25,650	0
2009		THERMAL IMAGING CAMERA	11,514		0
2009		PHILIPS HEARTSTART	2,400		0
WATER					
1960	E4	FORD TRACTOR	12,559	12,559	49
1990	E32	TURBIDIMETER	1,300	1,300	19
1992	E37	92 GRASSLAND TRACTOR	3,519	3,519	17
1998	E51	TRIPOD	1,575	1,575	11
2000	E55	FLOW METERS	6,000	6,000	9
2000	E56	FLOW METERS	6,000	6,000	9
2001	E61	COMPUTER SYSTEM	1,200	1,080	8
2001	E62	BOILER/HOT WATER SYSTEM	4,700	4,230	8
2001	E63	GENERATOR	90,000	81,000	8
2001	E64	HVAC UNIT	2,800	2,520	8

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
2001	E65	12" AUTOMATIC VALVE	8,000	7,200	8
2001	E66	6" AUTOMATIC VALAVE	500	450	8
2001	E67	LASER TRAC PARTICLE COUNTER	2,400	2,160	8
2001	E68	LASER TRAC PARTICLE COUNTER	2,400	2,160	8
2001	E69	4UNIT TURBIDUTY SYSTEM	2,600	2,340	8
2001	E70	4UNIT TURBIDUTY SYSTEM	2,600	2,340	8
2001	E71	4UNIT TURBIDUTY SYSTEM	2,600	2,340	8
2001	E72	4UNIT TURBIDUTY SYSTEM	2,600	2,340	8
2001	E77	CL17 CHLORINE ANALYZER	2,800	2,520	8
2001	E78	PAC SYSTEM	100,000	90,000	8
2001	E79	INGESOL RAND AIR COMP	10,000	9,000	8
2001	E80	FUJI ULTRASONIC FLOW METER	13,000	11,700	8
2001	E81	FUJI ULTRASONIC FLOW METER	13,000	11,700	8
2001	E82	DEEP BED SAND FILTERS	400,000	360,000	8
2001	E83	DEEP BED SAND FILTERS	400,000	360,000	8
2001	E84	SHALLOW BED SAND FILTER	300,000	270,000	8
2001	E85	SHALLOW BED SAND FILTER	300,000	270,000	8
2001	E86	750,000 GL NATGUN STOTAGE EFI BOOSTER WTR PUMP	1,200,000	1,080,000	8
2001	E87	STATION	375,000	337,500	8
2003	E89	AIR COMPRESSOR	13,000	9,100	6
2003	E88	BOOSTER PUMP STATION	156,000	109,200	6
2003	E90	WATER STORAGE TANK	624,000	436,800	6
2003	E91	8' CHAIN LINK FENCE	22,880	16,016	6
2004	E94	JARTESTER	2,200	1,320	5
2004	E95	WATSON MARLOW DEL. PUMP	2,700	1,620	5
2005	E98	WATTSON MARLOW 323 PUMP	1,869	935	4
2006	E97	2005 GAS METER	2,333	933	3

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
OTHER					
1998	E50	COMPUTER MODEM PRINTER	1,790	1,790	11
2001	E59	PLAYGROUND SLIDE	12,000	10,800	8
2007	E101	TREASURER COMPUTER	1,100	330	2
2008	E104	TREASURER COMPUTER SYSTEM	2,450	490	1
1995	E43	BARBECUE PIT	4,000	4,000	14
2008		HUSQUARNA MOWER	1,575	315	1
???????					
1997	E46	950' CHAIN LINK FENCE	9,900	9,900	12
1992	E36	TRACTOR	3,150	3,150	17 2009
				-	2009
		VILLAGE TOTAL	5,404,349	4,172,001	
JOINT EQUIPMENT - WWTP					
1985	JAE2	4" GORMAN PUMP	5,500	5,500	24
1986	JAE13	1910 FORD TRACTOR	7,500	7,500	23
1986	JAE18	GENERATOR	60,000	60,000	23
1987	JAE19	MANNING SAMPLER	2,800	2,800	22
1987	JAE20	MANNING SAMPLER	2,800	2,800	22
1987	JAE21	3' CENTRIFICLE PUMP	1,200	1,200	22
1997	JAE23	PRESSURE WASHER	1,100	1,100	12
1999	JAE24	SENSE ION 3 PH MOTOR	1,250	1,375	10
1999	JAE25	CONFINED SPACE EQUIPMENT	2,400	2,640	10
2000	JAE27	SIGMA 950 FLOW METER	8,500	8,500	9
2000	JAE28	SIGMA 950 FLOW METER	8,500	8,500	9
2000	JAE29	DR 890	1,000	1,000	9
2002	JAE30	3" DIAPHRAM PUMP	2,500	2,000	7

DATE	TAG	DESCRIPTION	COST	ACC. DEP.	AGE
2006	JAE31	1998 FORD RANGER	9,150	3,660	3
2007		RECONSTRUCTION	7,960,485	1,194,073	2
				-	2009
		JOINT EQUIPMENT TOTAL	8,074,685	1,302,648	
		TOTAL EQUIPMENT	13,479,034	5,474,648	
		GRAND TOTAL	14,587,002	5,772,473	
		NET INVESTMENT IN FIXED ASSETS		8,814,529	