

## Morristown Shared Services Study

March 2009

**Morristown Shared Services Study  
Final Report**

*Prepared for the  
Morristown Shared Services Committee  
March 2009*

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### Executive Summary

The Morristown area is at an important point in its history and development. The effectiveness of local government management and leadership will play an important role as the community looks to the future. As in many New York communities, there is a renewed interest by Morristown leaders to consider more aggressive options to improve government structure and the efficiency of local service delivery. Town, village and school leaders explored these options with the help of a grant from the New York State Shared Municipal Services Initiative Program. The Center for Local Government (CLG) at Binghamton University conducted the project study. This report summarizes their work.

The Morristown joint shared services committee identified six major study areas or questions along with recommendations provided by the Center for Local Government.

### Study Questions

1. Whether and where to build a common fuel depot, at the school or at the Town Garage.

**Recommendation.** *This study question was evaluated primarily with respect to diesel fuel consumption. It was also assumed that a new joint fuel facility would be located at or near either the current school bus facility or at the current town garage facility. Based on potential deadheading costs and other factors, a joint fueling facility between the town and school district does not appear to be an efficient option. A shared arrangement between the town and county may have potential. Based on volume of use and fuel price changes, the town and/or school may find that a larger tank for in-house purposes may be a valuable option for bulk fuel purchases, but seasonal blending with kerosene may be a difficulty. Current fuel sharing arrangements, as outlined in the report should continue. Any new fuel storage facilities should be developed with new, automated keyed systems for tracking use and billing.*

1. Consolidation of vehicle maintenance and staff into a single facility.

**Recommendations.** *Based on current maintenance practices and the experience in other communities, a consolidated maintenance facility between the school and town does not appear to be an efficient opportunity at this time. A consolidation of current village DPW facility needs with the development of a new/renovated school transportation facility should be considered and may have a number of valuable advantages, including helping to expand needed open space surrounding the school classroom facility.*

*The development of a new bus garage by the school district on the current school site should include a consideration of shared space for what are current village equipment needs. The existing village facility has a limited life span. There remains a continued need for the equipment storage in the village and some need for additional storage for other village purposes. Because of the proximity of the village garage to the school it would be valuable to explore consolidating village garage space needs with the development of a new bus garage facility.*

*The space currently occupied by the village Department of Public Works would enhance the school's site by being converted to open space along with the house that is adjacent to the garage and sits on the corner lot adjacent to the school. Even if there were a town-village consolidation, a need for public works equipment and other storage within the current village area would remain. This shared arrangement would facilitate the existing cooperation in maintenance, equipment and fuel use between the school and current village public works needs.*

2. Consolidated purchasing of other materials such as lubricants, fluids, tools, and equipment.

**Recommendation.** *Given the available purchasing staff resources at St. Lawrence County, the availability of state and county bid purchasing, and existing local practices, a cooperative or joint purchasing effort among the three Morristown governments does not appear to be a prudent avenue to pursue.*

3. Merger of the town's Highway Department and the village's Department of Public Works under a single supervisor using the same equipment and facilities.

*This study question was examined as a part of question 5.*

4. Combining the village and the town, considering the benefits and costs and laying out the steps involved.

*The initial fiscal picture developed for this option appears to have some advantages. The overall transfer of a number service costs to townwide tax payers reflects a modest increase in townwide funds and significant reduction of tax burdens in the current village areas. This property tax reduction in the village area has to be balanced against increases in water and sewer fees. For example, using the assumptions in this report (in Scenario I), a single family village home with a taxable assessed value of \$90,000 and a quarterly water bill of \$100 would experience an annual savings of \$640 from the combination of a property tax decrease and utility fee increases.*

*Depending on the mix of taxable assessed valuation and water use these savings could be higher or lower. In contrast a town-outside-village home with a taxable assessed value of \$90,000 in Morristown Fire District #1 would experience an increase in property taxes of approximately \$20.*

*The fiscal picture assumes limited cost savings from combining the two governments through village dissolution.*

**Citizen Survey Results.** *As a companion to the evaluation of service delivery changes and financial impacts, a survey of citizen attitudes was conducted in the last week of August 2008 by the Siena College Research Institute. Registered voters were contacted by phone and ask to respond to a series of questions. Surveys were completed by 255 citizens in the town-- a 32 percent response rate. This is very strong response rate which permits us to take seriously the survey results.*

*The survey responses indicate that Morristown citizens are very satisfied with current public services and they want to maintain service levels. Survey respondents support the town, village and school looking for opportunities to consolidate services. They trust local public officials in Morristown to look at service change and they think there is a need for change in the way things are done. Village respondents affirmed their desire to maintain existing service levels and expressed a willingness to consider change in town and village service arrangements as long as services are preserved. Any changes made by the village need to maintain an administrative office presence in the village and carefully communicate the costs and benefits if village dissolution is pursued.*

## **Next Steps**

Additional funding from the Department of State for the cost of study work is a possibility if the village decides to pursue dissolution. If dissolution is considered an option to pursue by the village board or by petition of residents then the following steps would be taken (see the New York State Department of State guidebook, referenced later in this report):

1. Creation of a Village Dissolution Study Committee to develop a Dissolution Plan (much of the material and framework in this report would be valuable for the dissolution plan)
2. Public Hearing on the Study Committee's Dissolution Plan
3. If warranted, Board adoption of the plan and drafting of a Proposition on Dissolution
4. Village Public Hearing on draft Proposition
5. Dissolution Vote (requires 60 days notification)– general or special election (if positive, dissolution takes effect on December 31 of that year).

The report contains a number of additional recommendations and suggestions for the town and village in following up on the findings in this project.

## Acknowledgements

The Center for Local Government would like to express our appreciation for the assistance provided by the members of the Morristown Shared Services Committee, local elected officials, and staff who cooperated so willingly in this effort. Their cooperation helped us get a better understanding of public services and other issues critical to Morristown's governance and development.

Mike Hattery, Director of the Center for Local Government at Binghamton University, directed this project. Stephen Jackson, Research Assistant, assisted in the interviews, survey analysis, and in compiling the final report and survey report. JoAnn Lindstrom, Research Assistant, assisted in data analysis and in compiling and producing the final report.

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## **Morristown Shared Services Study**

### **Introduction**

The Morristown area is at an important point in its history and development. There is a mixture of community development and decline with both prospect and concern. The effectiveness of local government management and leadership will play an important role as the community looks to the future. Local government officials in the Morristown area have a history of working together in meeting the public service and educational needs of citizens. As in many New York communities, there is a renewed interest by Morristown leaders to examine more aggressive options to improve government structure and the efficiency of local service delivery. Town, village and school leaders explored these options with grant assistance from the New York State Shared Municipal Services Initiative Program. This report summarizes their work.

A joint Shared Services Committee was appointed to oversee the shared services study project. Committee members included representatives from the town, village, school district and private sector (See Morristown Shared Services Committee Members, Appendix). The committee identified six major study areas or questions which are listed below. These questions were used as part of a request for proposals in soliciting a project consultant. The Center for Local Government (CLG) at Binghamton University was selected to do the project study.

### **Study Questions**

1. Whether and where to build a common fuel depot, at the school or at the town garage.
2. Consolidation of vehicle maintenance and staff into a single facility.
3. Consolidated purchasing of other materials such as lubricants, fluids, tools, and equipment.
4. Merger of the Town's Highway Department and the Village's Department of Public Works under a single supervisor using the same equipment and facilities.
5. Combining the Village and the Town, considering the benefits and costs and laying out the steps involved.
6. Other possibilities which are likely to emerge during the study and related dialogue.

This report is designed to provide information and analysis to help answer these questions and the underlying issues and concerns that they reflect. In conducting this study, CLG staff interviewed over twenty local and county officials and staff (see list in Appendix), reviewed the findings of similar efforts in other communities, reviewed and summarized relevant financial information for the three governments, and reviewed a number of other local documents (See Public Documents, Appendix).

## Community Profile

Table 1 contains population figures for the Town and Village of Morristown from 1950 to the present. The population of the Village of Morristown has been declining steadily in total population and as a percent of the population of the Town of Morristown. In contrast, the population of the Town of Morristown and the town area outside the Village of Morristown has been growing steadily, over the period with a modest decline estimated from 2000- 2007. As a result the village has moved from being over a third of town population in 1950 to less than a quarter of the town population in the current period.

**Table 1: Population of the Village and Town of Morristown, 1950 – 2007.**

Population of Morristown, NY							
	1950	1960	1970	1980	1990	2000	2007 (est)
Village	546	541	532	461	490	456	432
Town	1,569	1,776	1,823	1,921	2,019	2,050	1,968
Village %	35%	30%	29%	24%	24%	22%	22%

Source: US Census Bureau

The Morristown School District has experienced decline in student population in recent decades. Financial reports on school districts from the New York State Comptroller indicate that total district enrollment in 1976 was 689 pupils which had declined to 390 in 2006. This represents a decline of 43% in student enrollment over the thirty year period. From 1980 to 2007, the village witnessed a six percent decline in population and the town outside village population grew by five percent. We would expect some differences in pattern from town and village because the Morristown Central School District includes portions of adjacent towns. Other demographic forces are also at work, including the more general trends in the relative decline of younger adults with families in rural Upstate New York.

## Existing Cooperation

The Town, Village and School District of Morristown have a strong existing pattern of intergovernmental cooperation. The town and village have a shared facility for municipal administrative offices in the Village of Morristown. The village uses the town assessment roll and associated assessment services for village purposes. The town highway department provides the majority of winter road maintenance services within the village. The town highway department cooperates with village staff for major road repaving and repair projects. The school district shares use of its fueling facility with the village Department of Public Works. The village sewer system has been extended to serve public infrastructure needs in adjacent town outside village areas through town special district arrangements.

## Options for Change in Public Works

The Morristown Shared Services Committee identified four study objectives that center on the public works services and facilities of the three municipalities. Each of these objectives will be reviewed separately below.

### Common Fuel Depot

1. *Whether and where to build a common fuel depot, at the school or at the town garage.*

**Table 2: Existing Fuel Facilities**

	Year Built	Gasoline Capacity	Annual Use	Diesel Capacity	Annual Use	Heating Oil Capacity	Annual Use
Village	1996	1,000	2,000				
Town	1994	500	3,000	1,000	15,000	2,000	30,000
School District	1996,1989			2,000	23,000	15,000	40,000
Total		1,500	5,000	3,000	38,000	17,000	70,000

**Refueling Practices.** The town’s practice is to refuel vehicles at the end of the work day. During winter hours and snow storm conditions refueling is done during the break between shifts. Village refueling is done on an as needed basis, generally when the tank is at 50% or less capacity during use or when a vehicle is returned to the village facility.

**Joint Use of Existing Fuel Facilities.** There is existing shared use between the fuel facilities maintained by the three governmental units. Because of proximity, the school district is able to utilize the village gasoline facility for its limited gasoline use. In like manner, the village is able to easily use the existing school diesel facility for its limited needs (diesel tractors, etc.). The Morristown Fire Department uses the school diesel facility for refueling fire equipment. In a like fashion because of proximity, the Brier Hill Fire Department utilizes the town highway facility for refueling fire equipment. Each of these sharing arrangements utilizes record keeping procedures to appropriately document and charge users for fuel used.

**Location and Travel Patterns.** Vehicle use patterns for the three town governments vary significantly based on their primary service areas. Village vehicles are needed predominantly within the confines of the village limits where all major public works infrastructure is located. The town highway facility is located in the approximate geographic center of the network of town highways served by the department.

The Morristown School District bus garage is located near the single district classroom facility that students are transported to. School districts vary substantially in the geographic spread of their classroom buildings. With all district students reporting to a single classroom facility, the bus garage proximity to the classroom facility is efficient for bus routing and transport. The location of the bus garage and maintenance facility at the school site minimizes deadheading for return to the garage after drop off in the morning and before pickup in the afternoon.

Municipalities that have existing shared fuel/transportation facilities are optimally located for the involved municipal units and vehicles that actually use the facility. For example, the Indian River School district built a large transportation facility in 1998 with the planned participation of the Town of Philadelphia. A number of other government partners utilize this facility either for space, fuel or both. Indian River is a much larger (in both population and geography) and growing district serving the Fort Drum military population growth. This joint bus facility and garage is not directly proximate to any of Indian River's five school buildings. The Town of Lisbon has a joint fuel facility with the school district, but location and travel patterns for school buses are not a factor because the school's bus fleet operation is contracted out to a private vendor which acquires its bus diesel fuel elsewhere.

Any location of a joint fueling facility for school buses to the town highway garage or for town trucks to the current school site would require significant deadhead travel for fueling purposes. Even at current prices, fuel use, equipment and staff time would increase for vehicle refueling. Any potential savings in bulk fuels purchasing would have to overcome these increased costs from deadheading. This additional deadheading would also involve significant personnel and equipment use costs being diverted away from primary service responsibilities or lead to increased costs. If the long term trends in fuel prices move back up to earlier 2008 levels, deadheading costs could increase in parallel with that trend.

**Table 3: Cost Estimate for Vehicle Deadheading**

	Double Axle Truck	School Bus
NYS DOT Hourly Truck Rate	\$ 46.53	\$ 18.60
Vehicle cost per half hour	23.27	9.30
Operator Cost per half hour	8.10	8.10
Total Cost per trip	31.37	17.40
Estimated fueling trips per week	25.00	60.00
Total cost per week	784.13	1,044.00
Weeks per year	47.00	30.00
Cost Per Year	\$ 36,853.88	\$ 31,320.00

**Bulk Fuel Purchase.** Diesel fuel is used in large quantities by the school and the town and is the primary area where a significant potential savings may be available. Fuel prices from state contract vendors are a per gallon price and do not vary with the volume purchased. Municipalities with larger fuel tanks (which permit a full tanker load of ten thousand gallons) may have been able to benefit, at times, with lower prices from bulk purchasing of fuels through local bidding and/or contracts with regional vendors. It is important to note that bulk pricing through local-regional vendors does not always yield a lower price than the state bid price. Table 4 indicates a range of potential savings from bulk purchase of diesel fuel. Only in the case of high fuel prices and consistent, very high volume discounts would bulk fuel savings exceed the deadhead costs estimated in Table 3.

**Table 4: Projected Annual Cost Savings from Bulk Purchase of Diesel Fuel\***  
*Assuming 20% and 10% volume discount*

Price Per Gallon	Total Annual Cost	Total Cost Less 20%	Annual Savings
\$2.00	\$ 76,000	\$ 60,800	\$ 15,200
\$3.00	\$ 114,000	\$ 91,200	\$ 22,800
\$4.00	\$ 152,000	\$ 121,600	\$ 30,400
Price Per Gallon	Total Annual Cost	Total Cost Less 10%	Annual Savings
\$2.00	\$ 76,000	\$ 68,400	\$ 7,600
\$3.00	\$ 114,000	\$ 102,600	\$ 11,400
\$4.00	\$ 152,000	\$ 136,800	\$ 15,200

*\*Table assumes annual purchase of 38,000 gallons*

**County Cooperation.** Staff members from a variety of county departments, including the county highway department pass through the Town of Morristown while providing services. Preliminary communications with county staff indicate that there may be an opportunity to cooperate in providing fuel to accommodate county vehicles which could include both gasoline and diesel vehicles and equipment. This possibility may not have the same deadheading downside for county vehicles that a joint school-town facility might have. The county is increasing its fleet of vehicles for a variety of uses. County participation would, in addition to other factors, require investment in a key system and twenty-four hour availability.

**Safety.** There may be significant safety concerns regarding town highway department use of a fueling facility located on or near school grounds. Larger town equipment requiring large turning radii, etc. would need to have significant separation from the flow of student traffic at or near the school facility. Assuming buses were traveling empty (without students) there would not be a similar safety concern for school buses fueling at the town highway facility.

**Recommendation.** *This study question was evaluated primarily with respect to diesel fuel consumption. It was also assumed that a new joint fuel facility would be located at or near either the current school bus facility or at the current town garage facility. Based on potential deadheading costs and other factors, a joint fueling facility between the town and school district does not appear to be an efficient option. A shared arrangement between the town and county may have potential. Based on volume of use and fuel price changes, the town and/or school may find that a larger tank for in-house purposes may be a valuable option for bulk fuel purchases, but seasonal blending with kerosene may be a difficulty. Current fuel sharing arrangements as outlined in the report should continue. Any new fuel storage facilities should be developed with new, automated keyed systems for tracking use and billing.*

## **Consolidated Vehicle Maintenance Facility**

2. Consolidation of vehicle maintenance and staff into a single facility.

**Current Practices.** Morristown School District currently has 12 bays for housing buses and three bays in the equipment repair area. The Village of Morristown has 2 bays for housing equipment in its garage, with some repair being done in those areas. The Town has 5 bays, with none specifically designated for repair. The school has mechanics devoted to routine school bus repair and maintenance. Town and village crews do varying levels of maintenance work on municipal equipment, but neither has a dedicated mechanic. For major repair work the town, school and village send out work to private garages. The village has received help from both the town and school district in equipment maintenance.

**Other Communities.** There are an increasing number of communities that are exploring joint transportation facilities for equipment storage, maintenance, fueling, etc. Often these joint facilities are a co-location of facilities, but not merger of facilities. The Indian River School District is a good example of a relatively recent facility that has co-location of county, town, school and state DOT uses, but not a fully integrated facility. Each of these users occupies a separate portion of a joint facility that is owned by the school district. The school and town

have separate maintenance areas within the overall facility. The maintenance functions are different enough between town highway equipment operations and bus fleets that they are rarely combined.

**Recommendations.** *Based on current maintenance practices and the experience in other communities, a consolidated maintenance facility between the school and town does not appear to be an efficient opportunity at this time. A consolidation of current village DPW facility needs with the development of a new school transportation facility should be considered and may have a number of valuable advantages, including helping to expand needed open space surrounding the school classroom facility.*

**Incorporating Village Public Works Space Needs in the Development of a New School Transportation Facility.** *The development of a new or renovated bus garage by the school district on the current school site should include a consideration of shared space for current village equipment needs. The existing village facility has a limited life span. There remains a continued need for the equipment storage in the village and some need for additional storage for other village purposes. Because of the proximity of the village garage to the school it would be valuable to explore consolidating village garage space needs with the development of a new or renovated bus garage facility. The space currently occupied by the village Department of Public Works would enhance the school's site by being converted to open space along with the house that is adjacent to the garage and sits on the corner lot adjacent to the school. Assuming a consolidation of the town and village, a need for public works equipment and other storage within the current village area would remain. This shared arrangement would facilitate the existing cooperation in maintenance, equipment and fuel use between the school and current village public works needs. The elimination of the village DPW facility would necessitate that the new school transportation facility include gasoline fuel facilities for some shared use by current users of the village gasoline tank.*

### **Consolidated Purchasing**

3. Consolidated purchasing of other materials such as lubricants, fluids, tools, and equipment.

There are existing broader based purchasing arrangements for the three local governments to participate in. St. Lawrence County, the State of New York and the St. Lawrence-Lewis BOCES (SLLBOCES) provide avenues for bids on products used by the three municipalities. For 2008 for example, state bids exist for a variety of lubricants, oils, fluids, tools and equipment. In many cases where a lower bid can be obtained because of regional location and variation, the St. Lawrence County Purchasing Department often bids these items locally. In the area of public works, the purchasing department works in cooperation with the county highway department which monitors costs and prices in this area more closely. For items that are not currently bid, staff from county purchasing expressed an openness to explore this option with municipalities within the county.

St. Lawrence County purchasing also indicated that bids are extended in a number of other areas that are relevant for the town, village and school district. This would include: office supplies and equipment, computers, and janitorial supplies. A number of other regional purchasing efforts may be under way in the near future which would permit Morristown governments to post and view regional purchasing needs on the county's website.

**Recommendation.** *Given the available purchasing staff resources at St. Lawrence County, the availability of state and county bid purchasing, and existing local practices, a cooperative or joint purchasing effort among the three Morristown governments does not appear to be a prudent avenue to pursue.*

### **Merger of Town Highway Department and Village Department of Public Works**

4. Merger of the town's Highway Department and the village's Department of Public Works under a single supervisor using the same equipment and facilities.

This study question will be considered as a part of the next section on creating a single municipality through village dissolution. Here the key issues are: flexibility from a single larger staffing unit, the value of management oversight for village employees, implied changes in facility use, and the benefits and fiscal impact of a change of employer for village DPW staff.

### **Creating a Single Municipality through Village Dissolution**

The fifth study objective identified by the shared services committee was "Combining the village and the town, considering the benefits and costs and laying out the steps involved."

### **Planning for the Future**

The Town and Village of Morristown established Community Development Plans in 2004 and 2006, respectively. Both of these planning documents were developed with input from citizens in community meetings and with staffing assistance from the St. Lawrence County Planning Department. These plans share some common themes and have elements that are different.

The town plan recognizes the Village of Morristown and the Hamlets of Brier Hill and Edwardsville as important community areas along with distinct community areas of dense development in narrow strips along the St. Lawrence River and Black Lake. This delineation of multiple community areas is one of the primary elements that distinguishes the town and village planning documents. The town plan is also different in its concern for the land issues and uses regarding the open spaces that lie between the defined community areas of the town.

The village plan is organized around a vision statement and focused on specific development goals and strategies. Specific geographic locations and infrastructure improvements were identified and goals and strategies for accomplishing these improvements were outlined along with a timeline for accomplishment.

Citizens in both of these planning efforts noted the importance and value of increased sharing or consolidation of public services between the town, village and school district. A citizen survey is included later in this report that affirms this citizen goal with additional detail and concerns. As local leaders and citizens consider the potential for consolidating town and village government in Morristown, these citizen planning concerns should be kept in mind. Plans for the future need to address and protect the distinctive character, public services, and infrastructure and development needs of the Village of Morristown area.

### **Fiscal and Service Delivery Analysis**

The Town and Village of Morristown have effectively integrated service delivery in a variety of ways. It is difficult to find other major options for joint service delivery. Here we will explore the potential of administrative consolidation of the two governments through village dissolution. Village dissolution is the only viable option currently permitted under state law to create a single local government unit from an existing town and village.

**Assumptions.** A number of key assumptions were made in estimating a fiscal and service delivery “picture” of a single Town of Morristown government through village dissolution.

- *Maintain Current Service Delivery.* Town and village services would be maintained at current levels.
- *Buildings and Infrastructure.* No change in the current complement of buildings and properties is assumed. No sale of property or reduction in facility use is assumed.
- *Personnel.* All current positions (except the village mayor and board members) would continue/transfer employment to the Town of Morristown at their current level of compensation. There would be some changes in benefits in transition to town employment. Cost estimates of these changes are not included in the analysis.
- *Equipment.* The current complement of town and village equipment would be maintained, with transfer of village equipment to the relevant town unit.

**Framework.** A single budget year “snapshot” was used to examine the financial effects of forming a single government through village dissolution: the 2008 budget plan for the Town of Morristown and the 2008-09 budget plan for the Village of Morristown. This approach provides a straightforward method of seeing how combining the two governments will affect property tax rates for different groups of property owners.

Multi-year averaging can be beneficial in smoothing out spikes in unusual revenues and expenditure, but it makes comparison with actual revenues and expenditures more difficult. Multi-year projections of changes in municipal finances are also an attractive approach.

However, particularly in smaller local governments, a small number of un-anticipated changes in the future can frustrate decisions that are made based on such projections. For these reasons we use the single year budget snapshot to assess the impact of village dissolution on taxpayers. Three years of financial information were examined to understand recent financial trends and changes and to identify any unusual revenue or expenditure items in the 2008 budget picture.

The detailed combined revenues and expenditures are included in Tables A1, A2 and A3, appended to this report. Table A1 provides a combined view of current revenues for the town and village by fund and a “combined” option which indicates how revenues and expenditures are handled in a single financial picture under dissolution. Table A2 contains a similar breakdown for Expenditures. Table 5 in the *Financial Analysis* section, below, contains summary revenue, expenditure and tax rate information under the current town-village structure and Tables 6 and 7 show comparable summary information with a single town government and village dissolution. Next, major service areas are discussed noting the assumptions made about finance and management with village dissolution. Issues that must be resolved or discussed are also mentioned in each service area.

## **Public Works**

It is assumed that the current full-time village public works staff of two employees would be brought under the leadership of the town highway superintendent in a joint public works department. These employees are critical in continuing to operate village infrastructure and maintain current village services due to their knowledge about village infrastructure and their operating licenses for the water and sewer system. Town and village public works and highway personnel already cooperate extensively in providing services. Combining these two staff under a single manager could enhance the flexibility and adaptability for accomplishing public works tasks and planning for the area at large in water, sewer, street maintenance and other activities. Over time multiple members of this combined staff could acquire water and sewer operating licenses. This staff redundancy would be valuable for future operation and management of water and sewer infrastructure. Staff salaries are not changed in the combined scenario in Tables 6 and 7.

Increasing the responsibilities and compensation of the highway superintendent and broadening his title is a consideration. There is a current state legislative proposal that would return the power to town boards to convert a number of elected positions including the position of highway superintendent and town clerk from elective to appointive without a local referendum. If this state proposal passes it would ease the town board’s ability to create a more general public works supervisory position.

It is assumed that the current village public works facility would be transferred to the town and needed for similar uses until/unless a new or renovated school bus garage is built and that new facility includes shared space for these current village public works needs.

**Streets and Highways.** With a few exceptions, current budgeted village expenditures and revenues in the streets and highways area were combined in a revised town wide highway fund. With the dissolution of the village, the town outside village highway fund would be eliminated and all street and highway revenues and expenditures associated with that fund would also be included in the town wide highway fund. Two different scenarios were developed in allocating current village public works personnel in the new town financial picture. In Scenario 1 (Table 6) fifty percent of the wages and benefits of the two village public works employees were allocated to the town wide highway fund. The other half of these personnel costs were split and allocated with water and sewer expenses. In Scenario 2 seventy-five percent of the wages and benefits of the two village public works employees were allocated to the town wide highway fund. The other twenty five percent of these personnel costs were split and allocated with water and sewer expenses.

**Morristown Sidewalk District.** Expenditures for sidewalk improvement and shade trees were not included in the town wide highway fund. It was assumed that these items could not be justified for tax purposes on a town-wide basis. These items were included in a proposed Morristown Sidewalk District to assure the maintenance of similar public service levels and character in the former village area. Improved curbing, enclosed drainage and other similar linked improvements have the potential to be provided through this fund. Other kinds of services distinct within the village would probably have to be provided through a separately created special district. While it does not affect this analysis, it is assumed that any remaining balance in the village general fund would be transferred as a beginning balance for the new sidewalk district fund in a plan for dissolution.

### **Water Services**

The financial plan outlined here assumes that the village public water system would be managed through a new town water district that would be co-terminous with the current village boundary. Local decisionmakers may want to alter this district boundary based on future plans or to include the small number of current water customers outside the village. Current revenues and expenditures in the village water fund were allocated to this new district. In Scenario 1, fifty percent of the cost of one full time equivalent from the village DPW staff was also added as an expense to this fund. In Scenario 2, twenty five percent of the cost of one full time equivalent from the village DPW staff was added as an expense to this fund. In the existing village budget no public works personnel costs were allocated to the water fund. In addition, allocating some portion of town office personnel costs to this fund should be considered. While it does not affect this analysis, it is assumed that any remaining balance in the village water fund would be transferred as a beginning balance for the new water district fund in a plan for dissolution.

### **Sewer Services**

The financial plan outlined here assumes that the village sewer system would be managed through an expansion of the existing town sewer district. In this plan the existing district would add the area that is co-terminous with the current village boundary. Current revenues and expenditures in the village sewer fund and the existing town sewer district were allocated to this proposed, expanded sewer district. In Scenario 1, fifty percent of the cost of one full time

equivalent from the village DPW staff was also added as an expense to this fund. In Scenario 2, twenty-five percent of the cost of one full time equivalent from the village DPW staff was added as an expense to this fund. In the existing village budget no public works personnel costs were allocated to the sewer fund. In addition, engineering costs that were expensed out of the village general fund were moved and included as an expense to the expanded sewer district. Allocating some portion of town office personnel costs to this fund that reflect reasonable district administrative expenses should be considered.

Decisionmakers may want to form a new sewer district coterminous with the village boundary because of existing investment plans and the source of accumulated fund balance in the current sewer district. There may be other considerations that would suggest alternations in boundaries and district arrangements. While it does not affect this analysis, it is assumed that any remaining balance in the village sewer fund would be transferred as a beginning balance for the relevant sewer district fund in a plan for dissolution.

### **Fire Prevention and Control**

The Morristown Fire Department currently provides fire services in the village and also contracts for service provision to several fire protection districts. Contract revenues for fire protection from fire protection districts flow through the village budget, and the village in turn releases funds contractually to the fire department. The fire department budgets these funds along with other revenues from other sources (e.g. use of the fire facility, fundraisers, etc.). Village dissolution would require the modification of existing fire protection districts in the town. The Morristown fire department is currently organized as a nonprofit corporation with the building and land owned by the village. The former village area could continue to be covered by the Morristown Fire Department through a fire protection district contract with the town.

The financial plan assumes the Morristown Fire Department would provide services to the fire protection districts currently served and also assumes the enlargement of the Morristown Fire Protection District #2 to include the former village area (now #2+). Flows of village revenues and expenses for fire protection to the fire company have been added to the existing revenue and expenses of Fire Protection District #2 + in the dissolution financial plan.

**Emergency Medical Services.** In the financial plan, current village expenditures for emergency medical services are combined with town expenditures in the new town-wide general fund.

### **General Government and Other Services**

General government and a variety of other services with modest levels of expenditure are included in the village's general fund. These service-functions include: clerk-treasurer personnel and contractual expenditures, youth, recreation, parks, street lighting, library, historian, etc. Expenses for these services were included in the new town-wide general fund. Several of these expense items could be considered particular to the service needs and wants of the village or hamlet area. For example, street lighting in the village area was included in the town general fund because expenses for lighting in Edwardsville appeared to be handled on a

town-wide basis as well. Other items, like water front and park expenses, were assumed to have amenity value town-wide.

### **Special Revenue Items**

There are several revenue items that require special mention. Under current state statute the flow of state general purpose aids (Aid and Incentives for Municipalities (AIM) and the Consolidated Local Street and Highway Improvement Program (CHIPS) )are held harmless or constant in case of a village dissolution. In addition, in the case of a village dissolution there is a special allocation of new AIM aid. There are several options for calculation of “consolidation aid.” For this financial plan the aid was calculated as follows: “15% of the combined property tax levy of the consolidating municipalities.” The consolidation aid is not “one-time” money, it is an annual increment to AIM.

The St. Lawrence County sales tax distribution is based on two criteria, municipal population and taxable assessed valuation. The county allocation of sales tax after village dissolution to the Town of Morristown should remain the same as the combined sales tax distribution to the village and town before dissolution.

## Financial Summary and Analysis

Table 5 provides an overview of expenditures, revenues and tax rates for the 2008 year. This summary mirrors the tax summary reported by the Town and Village of Morristown in their 2008 budget documents.

**Table 5: 2008 Tax Summary for Town and Village of Morristown**

Code	Fund	Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised by Tax	Taxable Assessed Value	Tax Rate Per \$1000
<b>Town of Morristown</b>							
A	General Fund	525,289	217,450	42,839	265,000	\$ 157,080,239	1.69
B	General Outside	62,700	57,700	5,000	0		0.00
DA	Highway Fund	278,800	105,700	0	173,100	\$ 157,080,239	1.10
DB	Highway Outside	351,110	326,000	25,110	0		-
	Total	1,217,899	706,850	72,949	438,100		2.79
SF	Fire – Morris. 1	13,500	0	0	13,500	17,734,403	0.76
SF	Fire – Morris. 2	15,500	0	0	15,500	65,114,947	0.24
SF	Fire - Brier Hill	49,000	0	0	49,000	53,191,588	0.92
SS	Sewer District	54,475	49,820	4,655	0		-
	Grand Total	1,350,374	756,670		516,100		
	Total OV Rate – Morris. 1						3.55
	Total OV Rate – Morris. 2						3.03
	Total OV Rate – Brier Hill						3.71
<b>Village of Morristown</b>							
	General Fund	491,656	209,815	0	281,841	\$24,156,841	11.67
	Sewer Fund	126,770	126,770	0	0		0
	Water Fund	74,328	72,350	1,978	0		0
	Village Totals	692,754	408,935	1,978	281,841		11.67
	Total Village-Town Tax Rate						14.46
	<b>Totals for Town &amp; Village</b>	2,043,128	1,165,605		797,941		

Comparing Table 5 with Tables 6 and 7 helps to highlight the changes and assumptions in this “picture” of the effects of village dissolution. Table 6 (Scenario 1) and Table 7 (Scenario 2) differ in the percentage of current village public works personnel costs assigned to the Sewer and Water Districts. Scenario I assumes 50 percent and Scenario II assumes 25 percent. Both scenarios assume a small reduction in total spending or appropriations of about \$33,000. Total non-property tax revenues however increase by \$192,000 and \$155,000, respectively. This increase is due primarily to two factors: increased use of water and sewer fees and new state aid for consolidation. The combined townwide funds (General and Highway) tax rate would increase by \$ 0.18 per thousand dollars of taxable assessed value in Scenario I and \$0.30 in Scenario II. This is the primary source of property tax rate increases for former town outside village taxpayers.

**Table 6: 2008 Tax Summary for Combined Town of Morristown  
Scenario I**

Code	Fund	Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised by Tax	Taxable Assessed Value	Tax Rate Per \$1000
A & DA	Townwide Funds	1,481,946	936,256	72,949	472,741	\$ 157,080,239	3.01
SF	Fire - Morrist 1	13,500	0	0	13,500	17,734,403	0.76
SF	Fire - Morrist 2 +	125,436	88,500	0	36,936	89,271,788	0.41
SF	Fire - Brier Hill	49,000	0	0	49,000	53,191,588	0.92
SS	Sewer District +	228,717	224,062	4,655	0		-
SW	Water District	100,184	98,206	1,978	0		
	Morristown Sidewalk	11,000			11,000	\$24,156,841	0.92
	<b>Total</b>	<b>2,009,783</b>	<b>1,347,024</b>	<b>79,582</b>	<b>583,177</b>		
<b>Townwide Rate Plus Fire Districts</b>							
	Fire - Morrist 1						3.77
	Fire - Morrist 2 +						3.42
	Fire - Brier Hill						3.93
	Former Village Area						3.88

One exception is taxpayers in the town outside village area who reside in the Morristown Fire Protection District #2. These taxpayers would see a significant increase because of the reconfiguration of the fire district to include the village area. The increase of \$ 0.32 per thousand exists in both Scenarios I and II. Property tax payers in the former village area would witness a dramatic decrease in overall tax rates. The overall burden on village property would decrease by over ten dollars per thousand dollars of assessed valuation, to \$3.88 per thousand in Scenario I and \$4.05 per thousand in Scenario II.

**Table 7: 2008 Tax Summary for Combined Town of Morristown  
Scenario II**

Code	Fund	Appropriations	Less Estimated Revenues	Less Unexpended Balance	Amount to be Raised by Tax	Taxable Assessed Value	Tax Rate Per \$1000
A & DA	Townwide Funds	39,700	167,500	72,949	-200,749	\$ 157,080,239	-1.28
SF	Fire - Morrist 1	13,500	0	0	13,500	17,734,403	0.76
SF	Fire - Morrist 2 +	15,500	88,500	0	-73,000	89,271,788	-0.82
SF	Fire - Brier Hill	49,000	0	0	49,000	53,191,588	0.92
SS	Sewer District +	0	-4,655	4,655	0		-
SW	Water District	36,000	34,022	1,978	0		
	Sidewalk District	550			550	\$24,156,841	0.02
	Total	154,250	285,367	79,582	-210,699		
Townwide Rate Plus Fire Districts							
	Fire - Morrist 1						-0.52
	Fire - Morrist 2 +						(2.10)
	Fire - Brier Hill						(0.36)
	Former Village Area						-2.07

The changes in property tax burden for former village residents have to be balanced with the proposed increases in water and sewer fees for property owners on these public systems. The needed additional utility revenues are lower under Scenario II than Scenario I. Table 8, below, contains estimated total savings for two different housing taxable assessed value amounts: 90,000 and 50,000. Assuming no other changes, total water system fees would have to increase by 41% in Scenario I and 21% in Scenario II in order to cover increased costs allocated to the fund. In a similar manner, total combined sewer system fees would have to increase by 43% in Scenario I and 34% in Scenario II to cover the increased costs in the revised district. Initial estimates, using current fees, indicate that a residential property in the former village area with a taxable assessed value of \$90,000 would have a net annual reduction of between \$740 and \$640. For a house with a taxable assessed value of \$50,000, the savings would drop to between \$320 and \$220. These savings would tend to decrease with housing value, other factors remaining unchanged. For residential property owners in the current town sewer district, a 43% increase in fees would mean an increase of \$250 annually. These figures are only an example. A more complete town-village assessment conducted as a part of a formal dissolution plan could significantly alter these figures and their impacts on households.

**Table 8: Estimated Combined Savings to a Village Homeowner**

Annual Saving and Cost Items	Taxable Assessed Value	
	90,000	50,000
<b>Scenario 1</b>		
Property Tax Savings	\$ 952	\$ 529
Increased Water Fees (41%)*	\$ 164	164
Increased Sewer Fees (43%)	\$ 147	\$ 147
Total Savings	\$ 641	\$ 218
<b>Scenario 2</b>		
Property Tax Savings	\$ 937	\$ 520
Increased Water Fees (21%)*	\$ 82	82
Increased Sewer Fees (34%)	\$ 116	\$ 116
Total Savings	\$ 738	\$ 322

\* Water fees assume a 2008 quarterly water bill of \$100.

## **Summary of Fiscal Picture**

The initial fiscal picture outlined in this report has some promise. The overall transfer of a number service costs to townwide tax payers is reflected in a modest increase in townwide funds and tax burden and a significant reduction of tax burdens in the current village areas. This reduction in the village area has to be balanced against increases in water and sewer fees. The fiscal picture assumes limited cost savings from combining the two governments through village dissolution. If additional cost savings could be achieved over time through changes in service delivery and management, they would only improve the attractiveness of the overall tax rate changes outlined here. More detailed work on the estimation of water and sewer rate changes should be done if a village dissolution study is conducted.

## **Citizen Attitudes on Morristown Local Government Services and Change**

An important factor for local leaders in evaluating options for municipal change are citizen attitudes about current services, changes in services and the governments that provide them. As a companion to the evaluation of service delivery changes and financial impacts, a survey of citizen attitudes was conducted in the last week of August 2008 by the Siena College Research Institute. Registered voters were contacted by phone and asked to respond to a series of questions. Surveys were completed by 255 citizens in the town which represents a 32 percent response rate. While the sample response rate is good, the respondent sample is also a good representation of the breadth of differences in community areas, age, income, gender and other factors in the Town of Morristown. Here we will review survey findings that will be helpful in considering changes in service delivery and village dissolution in particular. A more detailed review of the survey results is included in this report.

## **Satisfaction with Public Services**

Morristown residents were asked how satisfied they were with current public services: Completely Satisfied, Somewhat Satisfied, Not Very Satisfied, Not at all Satisfied, or Refused. Residents indicated a high level of satisfaction with public services in Morristown. Over 80% of respondents indicated that they were satisfied (either completely or somewhat) with road maintenance, administrative, fire protection, emergency medical services, public water supply, and public sewer services. Satisfaction levels were somewhat lower for the adequacy of sidewalks in the village area, and animal control services. While there is some variation between town and village citizens, both groups expressed relatively high levels of service satisfaction in all of the major service areas identified.

### **Support of Efforts to Consolidate Services**

Almost eighty percent of respondents townwide indicated that they supported efforts by the town, village and school district to consolidate some existing services or functions, while only eleven percent actually opposed such efforts. Taken alone, over ninety percent of village residents support these efforts by the three governments. Over eighty percent of residents townwide were in favor of changing the way local services are delivered if it saves local governments money. On the other hand, many residents were supportive of change even if their property taxes didn't go down. Only 43% of respondents indicated that they would only support changes to current services if their personal property taxes go down. Only 28 percent of Morristown residents were concerned that consolidating service functions would lessen the quality of services that they received. This level of concern about loss of service quality is shared about equally by town-outside-village and village residents.

### **Support for Change and Trust in Local Officials**

Only about 16 percent of respondents were opposed to change and thought things were fine the way they are. This level of opposition was approximately the same among town outside and village residents. Eighty percent of respondents indicated that as long as the quality of service remains, they support a change in who delivers it or how it is delivered. Town outside of village and village residents shared this sentiment in about the same proportion. Respondent citizens in Morristown expressed a high level of trust (over 70 percent) in their local officials to ensure that services are provided efficiently. Conversely, only 31 percent of respondents agreed that changing the way services are delivered worried them.

### **Village Specific Question about Change**

Roughly eighty percent of village respondents agreed that "it's important that current services provided in the village be maintained." Village citizens were far less certain that "the village should continue to have its own elected government that determines how things are done in the village" (48%). About 70 percent of village residents "would consider a new local government arrangement between the village and the town so long as current village services are preserved." Only twenty percent of village residents were concerned that a new local government structure between the village and the town will negatively impact the unique quality of the village. A slim majority of village respondents indicated that the village needed to continue to have its own administrative office. There is neither a majority for or against the dissolution of the Village of Morristown, with about twelve percent of village residents either unsure or unwilling to respond on this question.

### **Important Guidance from the Survey**

The survey responses indicate that citizens are very satisfied with current public services and they want to maintain service levels. Survey respondents support the town, village and school looking for opportunities to consolidate services. They trust local public officials in Morristown to look at service change and they think there is a need for change. Village respondents affirmed their desire to maintain existing service levels and expressed a willingness to consider change in town and village service arrangements as long as services are preserved. Any changes need to maintain an administrative office presence in the village and carefully communicate the costs and benefits if village dissolution is pursued.

### **Looking to the Future**

Efficient municipal government is important for serving citizens effectively, providing needed capacity to move important projects forward, ease acceptable growth and development, and make a path forward for the community's future. Creating a single government in Morristown through village dissolution may help contribute to a desired community future. An increased linkage with the Morristown Schools through a shared garage facility for current village purposes could be an important step in drawing the community-school connection as future changes in education occur in the region. This kind of linkage would enhance the potential for future community use of space if future educational changes make additional community space available in the school facility.

### **Impacts of Dissolution on Property Values over Time**

During the community meeting to review the project findings, one citizen inquired about the impacts of village dissolution on property values overtime. To address this question, data about changes in real property values in the Town of Hume in Allegany County were obtained and summarized. This summary is in Table 9, below. Allegany is a rural county in the Southern Tier, bordering Pennsylvania. The village was dissolved beginning January 1, 1995. In 1990 the population of the Village of Fillmore was 455 and the total population of the Town of Hume was 1,970. By the next decennial Census in 2000 the Town of Hume grew modestly to a total population of 1,987. The total village and town populations are roughly equivalent the current populations of the Town and Village of Morristown. The former Village of Fillmore had a water system, but not a sewer system, and did not appear to have any village police services. The lack of a public sewer system in a rural area, like Hume, could provide a significant limitation on additional development and growth in the former village area.

The assessed value of both the Town of Hume and the area of the town formerly in the Village of Fillmore have experienced modest growth over the last 13 years. In this case, village dissolution does not appear to have a strong effect on total full assessed value, either positively or negatively. A study of Hume's finances after village dissolution was conducted by the

Southern Tier West Regional Planning and Development Board in 1997, examining the first three years after dissolution (See The Consolidation of Local Government in the Appendix).

**Table 9: Change in the Full Assessed Value in the Town of Hume and the Former Village of Fillmore Area, 1995-2008\***

Fiscal Year	Former Village of Fillmore		Town of Hume -Total		Town of Hume- Outside	
	Full Assessed Value	Percent Change	Full Assessed Value	Percent Change	Full Assessed Value	Percent Change
1995	\$10,088,877		\$43,703,244		\$33,614,367	
1996	\$11,115,251	10%	\$44,758,897	2%	\$33,643,646	0%
1997	\$11,104,503	0%	\$43,522,258	-3%	\$32,417,755	-4%
1998	\$11,455,967	3%	\$47,471,059	9%	\$36,015,092	11%
2000	\$11,518,565	1%	\$46,868,171	-1%	\$35,349,606	-2%
2002	\$11,462,676	0%	\$46,200,562	-1%	\$34,737,886	-2%
2004	\$11,347,155	-1%	\$47,199,521	2%	\$35,852,366	3%
2006	\$11,728,459	3%	\$51,094,043	8%	\$39,365,584	10%
2008	\$12,539,539	7%	\$54,002,336	6%	\$41,462,797	5%
Total Change 1995-2008	\$2,450,662	24%	\$10,299,092	24%	\$7,848,430	23%

\* The data in this report was acquired from the report by Eric Bridges (see references) for 1995-2000 and from Allegany County Real Property Tax Reports for 1998-2008.

### Next Steps

There are a number of valuable resources that provide guidance regarding the “how to” of village dissolution. The Department of State has a recently updated guide on this subject and another for transitions in fire services. Copies of these guides were filed with this report and a reference to their location on the world wide web is included with report references. At this juncture, arriving at some level of agreement is the next step to pursue. That agreement will be based upon the committee’s assessment that village dissolution has the right mix of fiscal, service delivery and community benefits. Both town and village leaders need to have a vision and sense of how this will work. Village board members and/or interested village citizens have to demonstrate initiative for the next steps to go forward. At the same time village citizens and leaders will need clear assurances that town leadership is prepared to implement a plan that

will have fair cost advantages, maintain existing village service differences and preserve important aspects of village community character.

If village dissolution is viewed by the shared services committee as viable option, public participation and interaction will be important. While public meetings can serve a valuable communication function, the support and agreement for a plan among leaders can be even more important. A clear, publicly disseminated summary plan is also important. If a village dissolution study is done, the report should provide a detailed worksheet so current residents can calculate the overall financial impact of the dissolution proposal.

Additional funding from the Department of State for the cost of study work is a possibility if the village decides to pursue dissolution. If village dissolution is considered an option to pursue by the village board or by petition of residents, then the following steps would be taken (which are discussed in detail in the Department of State's guide):

1. Creation of Village Dissolution Study Committee to develop a Dissolution Plan (much of the material and framework in this report would be valuable for the dissolution plan).
2. Public Hearing on Study Committee's Dissolution Plan
3. If warranted, Board Adoption of Plan and Drafting of a Proposition on Dissolution
4. Village Public Hearing on Draft Proposition
5. Dissolution Vote (requires 60 days notification)— general or special election (if positive, dissolution takes effect on December 31 of that year)

While future public interaction will provide new insights, the existing survey evidence, project interviews, and lessons from other places suggest that a number of other factors should be considered and evaluated in further dissolution study work. A list of those is suggested below.

- ***Maintaining a Sense Distinctiveness of Place for Village Residents.*** If this effort is to move forward clear strategies should be outlined in a dissolution plan to assure that important aspects of village character and public services are maintained. These plans and efforts should be clearly communicated. First, the dissolution plan as outlined in this report should maintain service levels in the village – that is important; both the services and the employees that have provide the face of village government would remain. Second, interviews and survey responses indicate that there is a clear desire to find a way to up to upgrade village streetscape issues: sidewalks, curbs, enclosed drainage. The formation of a special district and a commitment to address this need should be emphasized. Also, a clear commitment regarding the intent to preserve village laws, wherever possible, especially land use and zoning is needed. Last, attention to the projects and work plan suggestions in the Village Community Plan is important.

Distinctiveness may be affirmed in other ways including: signage, the suggestion or initiative to create a village community association, or the creation of a Business Improvement District around the business corridor in the village, etc.

- **Transition Costs.** Transition costs in the process of village dissolution cannot be ignored. Some costs will be incurred by the village and town in drafting a dissolution plan for village voters. Legal costs will be incurred by the town in transferring assets both physical and financial, in the modifications of town law, and in creating new and modifying existing special districts.
- **Water and Sewer Provision and Rate Structure.** Work to develop estimated revised water and sewer rates that are fair and adequate should be done early to help property owners and particularly village voters have a good sense of the fiscal impact of the transition. If major infrastructure investments, like the sewer plant expansion, are on the horizon *that will impact rate payers*, this also should be communicated.
- **Municipal Administration.** As local governments grow and develop in their size and responsibilities they often don't stop to think about how well their administrative structure is designed to meet these changed circumstances. If village dissolution is a serious consideration, this would be a good juncture to look at overall personnel organization and administration in town government. The proposed changes in the authority of town boards to move positions from elective to appointive would, if adopted, provide more flexibility to consider these options. One change that may be valuable is the creation of a clear central administrative position that has some authority on day to day basis for overseeing and coordinating town functions. In most towns the only central coordinating role is played by the town board. As services and budgets grow this provides an increasing strain on the town board and town supervisor.

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## List of Individuals Interviewed

Chris Coffin, former Town Councilman and Chair of Shared Services Committee

Beverly Ouder Kirk, Superintendent, Morristown Central School District

Richard Gibson, Facilities and Transportation Manager, Morristown Central School District

Cynthia Holmes, Mayor, Village of Morristown

Sandy Warren, Clerk-Treasurer, Village of Morristown

Kevin Crosby, Superintendent of Public Works and Fire Chief, Village of Morristown

Frank L Putman, Supervisor, Town of Morristown

Mike Bogart, Highway Superintendent, Town of Morristown

David Murray, Town Clerk, Town of Morristown

Keith J. Zimmerman, Director of Planning, St. Lawrence County

Karen St. Hilaire, County Administrator, St. Lawrence County

Michael Cunningham, Director of Purchasing, St. Lawrence County

William Dashnaw, Highway Superintendent, St. Lawrence County

Timothy Dow, Highway Superintendent, Town of Lisbon

Mark Leeson, Highway Superintendent, Town of Philadelphia

James Koch, Business Manager, Indian River School District

Sean Maguire, Division of Local Government, New York State Department of State

Lori Heithoff, Deputy Director New York State Commission on Local Government Efficiency and Competitiveness

David Orr, Senior Engineer, Cornell Local Roads Program, Cornell University

Eric Peterson, Senior Policy Analyst, New York State Joint Legislative Commission on State-Local Relations

## Morristown Shared Services Committee Members

Chris Coffin, Chair

Beverly Ouder Kirk

Phil Barse

Frank Putman

Mark Blanchard

Gary Turner

Mike Bogart

Ron Wright

**Table A1: Revenues**

ACCOUNTS	CODE	Village	ACCOUNTS	CODE	Townwide			Town-Outside	Simple Total	Combined
<b>LOCAL SOURCES</b>			<b>LOCAL SOURCES</b>							
Real Property Tax	A1001-	281,841	Real Property Tax	A1001-	265,000				546,841	
			Real Property Tax	DA1001-	173,000				173,000	
Interest Penalty	A1090-	4,800	Interest Penalties	A1090-	7,700				12,500	12,500
Sales Tax	A1120-	80,000	Sales Tax	A1120-	35,300	Sales Tax	B1120-	52,200	167,500	167,500
			Sales Tax	DA1120-	56,000	Sales Tax	DB1120-	256,500	312,500	312,500
			Clerk Fees	A1255-	750				750	750
			Fire Inspect/Sign	A1589-	4,100				4,100	4,100
Culture & Rec.	A2025-	2,000							2,000	2,000
			Sale of Cemetery	A2190-	300				300	300
Fire Protection	A2262-	88,500							88,500	0
			Services to Other	DA2300-	49,300				49,300	49,300
			Interest & Earnings	A2401-	1,500				1,500	1,500
Interest & Earnings	A2401-	2,500	Interest & Earnings	DA2401-	500	Interest & Earnings	B2401-	1,500	4,500	4,500
Rental of Real P	A2412-	5,400	Rental of Real Prop.	A2410-	300				5,700	5,700
<b>LICENSES &amp; PERMITS</b>			<b>LICENSES &amp; PERMITS</b>							
Games of Chance	A2530-	15	Dog License	A2544-	1,100				1,115	1,115
Bingo	A2540-	1,000	Building Permits	A2555-	23,400				24,400	24,400
Fines & Forfeitures	A2610-	-	Fines & Forfeitures	A2610-	90,000				90,000	90,000
						Sales of Scrap	DB2650-	1,000	1,000	1,000
Unclassified Revenue	A2770-	-	Unclassified Revenue	A2770-	500	Unclassified Revenue	B2770-	5,000	5,500	5,500

**Table A1: Revenues (cont.)**

ACCOUNTS	CODE	Village	ACCOUNTS	CODE	Townwide			Town-Outside	Simple Total	Combined
<b>STATE &amp; FEDERAL AID</b>			<b>STATE &amp; FEDERAL AID</b>							
Per Capita	A3001-	3,800	Per Capita	A3001-	7,000				10,800	10,800
Mortgage Tax	A3005-	3,800	Mortgage Tax	A3005-	38,000				41,800	41,800
			Records Management	A3060-0	500				500	500
Chips	A3501-	18,000				Chips Program	DB3501-	67,500	85,500	85,500
			STATE AID NOT CO	A3089-	7,000				7,000	7,000
Appropriated Fund Balance	A0599-	-	Approp. Fund Bal	A0599-	42,839	Approp. Fund Bal	B0599-	30,110	72,949	
Consolidation Aid										107,991
<b>Total ESTIMATED REVENUES</b>		<b>491,656</b>	<b>Total ESTIMATED REVENUES</b>		<b>804,089</b>	<b>Total ESTIMATED REVENUES</b>		<b>413,810</b>	<b>1,709,555</b>	<b>936,256</b>
<b>Sewer Fund</b>								<b>Town District</b>		
<b>ACCOUNTS</b>	<b>CODE</b>					<b>ACCOUNTS</b>	<b>CODE</b>			
Sewer Rents	SS2120-	104,720				Sewer Rents	SS2120-	48,720	153,440	205,926
Sewer Penalties	SS2128-	2,400				Sewer Penalties	SS2128-	1,000	3,400	3,400
Sewer Services 0	SS2374-	18,750							18,750	
USE OF MONEY & PROPERTY										
Interest & Earnings	SS2401-	900				Interest & Earnings	SS2401-	100	1,000	1,000
Approp. Fund Bal	SS0599-	-				Approp. Fund Bal	SS0599-	4,655	4,655	4,655
<b>Total ESTIMATED REVENUES</b>		<b>126,770</b>				<b>Total ESTIMATED REVENUES</b>		<b>54,475</b>	<b>181,245</b>	<b>210,326</b>

**Table A1: Revenues (cont.)**

ACCOUNTS	CODE	Village	ACCOUNTS	CODE	Townwide			Town-Outside	Simple Total	Combined
<b>Water Fund</b>										210,326
<b>ACCOUNTS</b>	<b>CODE</b>									
Water Rents	SW2140-	63,000							63,000	75,928
Water Services	SW2144-	7,250							7,250	7,250
Water Penalties	Sw2148-	1,500							1,500	1,500
<b>USE OF MONEY&amp;PROPERTY</b>										
Interest & Earnings	SW2401-	600							600	600
Approp. Fund Bal	SW0599-	1,978							1,978	1,978
<b>Total RESTIMATED REVENUES</b>		<b>74,328</b>							<b>74,328</b>	<b>85,278</b>
<b>Morristown Fire District #2+</b>										
Fire Protection	A2262-									88,500

**Table A2: Appropriations**

ACCOUNTS	CODE	Village	ACCOUNTS	CODE	Townwide			Town-Outside	Simple Total	Combined
Village Board Pr	A1010-1	4,000	Town Board Pers.	A1010-1	5,600				9,600	5,600
Village Board Co	A1010-4	200	Town Board Cont.	A1010-4	7,750				7,950	7,750
MAYOR PERS SRVS	A1210-1	3,500	Supervisor Pers,	A1220-1	8,500				12,000	8,500
Mayor Cont. Exp.	A1210-4	500	Supervisor Equip	A1220-2	500				1,000	500
			Supervisor Cont.	A1220-4	3,400				3,400	3,400
			Justices Pers. S	A1110-1	25,284				25,284	25,284
			Justices Equipe	A1110-2	500				500	500
			Justices Cont. E	A1110-4	5,437				5,437	5,437
Treasure PERS SRVS	A1325-1	22,750							22,750	22,750
Treasure Equipment	A1325-2	500							500	500
Treasure Cont. E	A1325-4	5,000							5,000	4,000
			Tax Collector Eq	A1330-2	500				500	500
			Tax Collector Co	A1330-4	1,500				1,500	1,500
			Assessor Pers.	A1355-1	32,500				32,500	32,500
			Assessor Equip	A1355-2	500				500	500
Assessors Cont.	A1355-4	700	Assessor Cont. E	A1355-4	4,500				5,200	5,200
			Town Clerk Pers.	A1410-1	24,782				24,782	24,782
			Town Clerk Equip	A1410-2	500				500	500
			Town Clerk Cont.	A1410-4	4,000				4,000	4,000
Attorney Cont. E	A1420-4	3,000	Attorney Cont. E	A1420-4	8,000				11,000	8,000
			Personnel Pers.	A1430-1	79,791				79,791	79,791
			Personnel Equip	A1430-2	500				500	500
			Personnel Cont.	A1430-4	1,250				1,250	1,250
Engineer Cont. E	A1440-4	20,000							20,000	-
Elections Pers.	A1450-1	150							150	-
Elections Cont.	A1450-4	100							100	-

**Table A2: Appropriations (cont.)**

ACCOUNTS	CODE	Village	ACCOUNTS	CODE	Townwide			Town-Outside	Simple Total	Combined
			Records Management	A1460-4	500				500	500
			Buildings Equip	A1620-2	1,500				1,500	1,500
Building Cont.	A1620-4	5,900	Buildings Cont.	A1620-4	20,000				25,900	25,900
Garage Equipment	A1640-2	1,500							1,500	1,500
Garage Cont.	A1640-4	9,250							9,250	9,250
Unallocated Ins.	A1910-4	33,000	Unallocated Ins.	A1910-4	22,200				55,200	49,680
Mun, Assoc. Dues	A1920-4	685	Mun, Assoc. Dues	A1920-4	600				1,285	600
Contingent Cont.	A1990-4	4,000	Contingent Cont.	A1990-4	7,000	Contingent Cont.	B1990-4	1,000	12,000	8,000
<b>PUBLIC SAFETY</b>										
Fire Prevention	A3410-2	10,500							10,500	-
Fire Prevention	A3410-4	73,550							73,550	-
BAN Principal	A9730-6	17,700							17,700	-
BAN Interest	A9730-7	8,186							8,186	-
			Control of Dogs	A3510-4	5,175				5,175	5,175
			Control of Dogs	A3510-4	500				500	500
			Examining Board	A3610-4	900				900	900
			Safety Inspection	A3620-4	11,000				11,000	11,000
Public Health Co	A4010-4	200				Board of Health	B4010-4	1,500	1,700	1,700
						Reg. of Vit. Statistics	B4020-4	100	100	100
Statutory Ins. B - Ambulance	A9720-6	22,000	Ambulance Equip.	A4510-2	10,000	Ambulance Equip	B4540-2	22,000	54,000	54,000
						Ambulance Cont.	B4540-4	12,000	12,000	12,000

Table A2: Appropriations (cont.)

ACCOUNTS	CODE	Village	ACCOUNTS	CODE	Townwide			Town-Outside	Simple Total	Combined
<b>Highways and Streets</b>										
<b>TRANSPORTATION</b>										
Supt. Of Highway	A5010-1	34,925	Supt. Of Highway	A5010-1	46,729				81,654	72,923
Supt. Of Highway	A5010-4	250	Supt. Of Highway	A5010-4	500				750	500
Street Maint. Personnel	A5110-1	32,870				General Repairs	DB5110-1	37,000	69,870	61,653
Street Maint. Equip	A5110-2	10,000							10,000	10,000
Street Maint. Co	A5110-4	33,650				General Repairs	DB5110-4	42,000	75,650	75,650
						Improvmts Per	DB5112-1	25,000	25,000	25,000
						Improvmts Con	DB5112-4	72,000	72,000	72,000
						Improvmts -I	DB5113-1	25,000	25,000	25,000
						Improvmts -I	DB5113-4	42,000	42,000	42,000
			Machine Repair E	DA5130-2	35,000	Machinery Equip	DB5130-2	35,000	70,000	70,000
			Machine Repair C	DA5130-4	3,500	Machinery Cont.	DB5130-4	35,000	38,500	38,500
			Garage Equipment	A5132-2	1,500				1,500	1,500
			Garage Cont. Exp	A5132-4	35,000				35,000	35,000
Snow Removal Per	A5142-1	7,000	Snow Removal (To	DA5142-1	65,800				72,800	72,800
			Snow Removal (To	DA5142-4	68,000				68,000	68,000

**Table A2: Appropriations (cont.)**

ACCOUNTS	CODE	Village	ACCOUNTS	CODE	Townwide			Town-Outside	Simple Total	Combined
<b>Street Lighting</b>										
Street Lite Cont	A5182-4	13,000	Edwardsville Lig	A5182-4	8,000				21,000	21,000
			Services For Oth	DA5148-1	39,700				39,700	39,700
			Services For Oth	DA5148-4	29,800				29,800	29,800
<b>Sidewalks</b>										
Sidewalk Cont.	A5410-4	6,000							6,000	-
<b>CULTURE-RECREATION</b>										
Playground Equip	A7140-2	1,000							1,000	1,000
Playground Cont.	A7140-4	3,650							3,650	3,650
Summer Rec. Cont	A7145-4	1,500							1,500	1,500
						Spec Rec Facility	B7180-4	100	100	100
Marine & Docks C	A7230-4	6,500							6,500	6,500
						Youth Programs P	B7310-1	6,500	6,500	6,500
						Youth Programs C	B7310-4	8,500	8,500	8,500
Library Cont. Ex	A7410-4	1,500				Library Cont. Ex	B7410-4	7,500	9,000	9,000
Historian Equip	A7510-2	-	Historian Equip	A7510-2	300				300	300
Historian Cont.	A7510-4	300	Historian Cont.	A7510-4	850				1,150	1,150
Celebrations Con	A7550-4	3,200				Celebrations Con	B7550-4	900	4,100	4,100
<b>HOME &amp; COMMITY SERVICES</b>										
Zoning Cont. Exp	A8010-4	40							40	0
Planning Cont. E	A8020-4	200				Planning Cont. E	B88020-4	2,100	2,300	2,300
Shade Tree Cont.	A8560-4	5,000							5,000	-
			Cemeteries Cont.	A8810-4	10,400				10,400	

**Table A2: Appropriations (cont.)**

ACCOUNTS	CODE	Village	ACCOUNTS	CODE	Townwide			Town-Outside	Simple Total	Combined
<b>UNDISTRIBUTED</b>										
St. Retirement	A9010-8	9,000	St. Retirement	A9010-8	11,115	Employee Ben. -	DB9010-8	11,110	31,225	31,225
Soc. Sec.	A9030-8	8,000	Soc. Sec.	A9030-8	24,584	Employee Ben. So	B, DB9030-8	7,200	39,784	39,784
Workman's Comp	A9040-8	28,000							28,000	28,000
Disability	A9055-8	200							200	200
Hosp. & Med.	A9060-8	39,000	Hosp. & Med.	A9060-8	128,642	Employee Ben. -	DB9060-8	20,300	187,942	187,942
Less Undistributed to Water & Sewer										(9,715)
<b>Total APPROPRIATIONS</b>		<b>491,656</b>	<b>Total APPROPRIATIONS</b>		<b>804,089</b>	<b>TOTAL APPRTPS</b>		<b>413,810</b>	<b>1,709,555</b>	<b>1,508,610</b>
Total Benefits		56,200	57%		164,341	50%	41%	38,610	<b>1,709,555</b>	
Total Personnel		98,045			328,686			93,500		
<b>Sewer Fund</b>		<b>Village</b>				<b>ACCOUNTS</b>	<b>CODE</b>	<b>Town District</b>	<b>Sewer District</b>	
<b>ACCOUNTS</b>	<b>CODE</b>									
Contingency	SS1990-4	5,434							5,434	5,434
Sewage Admin. Pe	SS8110-1	5,000							5,000	5,000
Sewer Equipment	SS8110-2	10,000							10,000	10,000
Sewage Admin. Co	SS8110-4	3,200				Sewage Admin. Co	SS8810-4	2,000	5,200	5,200
Sanitary Sewers	SS8120-2	15,000				Sanitary Sewers	SS8120-2	10,000	25,000	25,000
Sanitary Sewers	SS8120-4	24,000				Sanitary Sewers	SS8120-4	12,000	36,000	36,000
Sewage Treatment	SS8120-1									8,731
Sewage Treatment	SS8130-2	5,000							5,000	5,000

**Table A2: Appropriations (cont.)**

ACCOUNTS	CODE	Village	ACCOUNTS	CODE	Townwide			Town-Outside	Simple Total	Combined
Sewage Treatment	SS8130-4	31,650				Sewage Treatment	SS8130-4	18,750	50,400	50,400
State Loan Princ	SS9790-6	27,486				State Loan Princ	SS9789-6	11,725	39,211	39,211
Total Undistributed										5,005
Engineering										20,000
<b>TOTAL APPROPRIATIONS</b>		<b>126,770</b>				<b>TOTAL APPRPTNS</b>		<b>54,475</b>	181,245	214,981
<b>Water Fund</b>		<b>Village</b>							Water	
ACCOUNTS	CODE								District	
Water Admin. Per	SW8310-1	-							-	
Water Admin. Con	SW8310-4	550							550	550
Power & Pumping	SW8320-2	3,500							3,500	3,500
Power & Pumping	SW8320-4	18,950							18,950	18,950
Purification Equ	SW8330-1									8,218
Purification Equ	SW8330-2	-							-	-
Purification Con	SW8330-4	6,500							6,500	6,500
Trans & Dist. Eq	SW8340-2	-							-	
Trans & Dist. Co	SW8340-4	8,000							8,000	8,000
UNDISTRIBUTED										
St. Retirement	SW9010-8	-							-	
Soc. Sec.	SW9030-8	-							-	
Workman's Comp	SW9040-8	-							-	
Disability	SW9055-8	-							-	
Hosp. & Med.	SW9060-8	-							-	
Total Undistributed										4,710
Serial Bonds Pri	SW9710-6	36,828							36,828	36,828
Serial Bonds Int	SW9710-7	-							-	
<b>TOTAL APPROPRIATIONS</b>		<b>74,328</b>							<b>74,328</b>	<b>87,256</b>

**Table A2: Appropriations (cont.)**

ACCOUNTS	CODE	Village	ACCOUNTS	CODE	Townwide			Town-Outside	Simple Total	Combined
Total Personnel with benefits - all funds										
Total benefits undistributed all funds		84,200								
<b>Morristown Hamlet Improvement District</b>										
Sidewalk Improvement										6,000
Shade Trees										5,000
Total district Expense										11,000
<b>Transferred to Expanded Morristown FD #2</b>										
										10,500
										73,550
										17,700
										8,186
<b>Total Expenses</b>										<b>109,936</b>