

Existing Conditions Report

Village of Chaumont and Town of Lyme

September 27, 2019

Prepared for:

Village of Chaumont Dissolution Study Committee

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1.0 INTRODUCTION

The primary objective of this project is to develop a detailed Dissolution Study with a recommended plan and alternatives which answers questions that the Village of Chaumont and Town of Lyme residents have about the process, impacts, and how dissolution would affect residents and local governments. The final report will provide the Village and Town with a document that includes the following elements: Executive Summary, Introduction, Population Trends, Local Government Tax Rates, Assets & Real Property Information, Operating Budget Summary, Fund Balances & Outstanding Debt, Municipal Program Summaries, and Legal Issues & Impediments. This information will be utilized by stakeholders to determine: 1) Potential Financial Savings; 2) Management Improvements; 3) Service Delivery Changes resulting from a local government re-organization; and 4) Alternative ways to organize local government service and improve efficiencies. These items will be summarized in the Recommendations section of the Plan.

The Board Members from the Village of Chaumont hired the Development Authority of the North Country to oversee the dissolution study process. The Board also appointed a Dissolution Study Committee (DSC) which has been charged with developing a study to evaluate dissolving the Village and identifying alternative ways to deliver government services which considers fiscal impacts, provision of service, and other matters as identified. The DSC is comprised of Valerie Rust (Village of Chaumont Mayor), Scott Aubertine (Town of Lyme Supervisor), Ed Demattia, Robin Grovesteen, Fred Jackson, Bill Johnson, Jim Morrow, Scott Radley, Marcie Travers-Barth, and Pat Weston. The DSC began this initiative with a kick-off meeting on June 3, 2019. Since that time, the DSC has been working to develop a basis of understanding of the Village and Town services provided, the way in which these services are provided, and the cost to taxpayers to provide these services. The results of this initial phase of the project are summarized in this report, known as the **EXISTING CONDITIONS REPORT**. This report is being funded by and prepared in accordance with the New York State Department of State Work Plan requirements, as outlined in Contract No. T00052GG-3800. All study-related documents are available on the dissolution study website: <https://www.danc.org/chaumont-study>

1.1 BACKGROUND

The Village of Chaumont is located on Lake Ontario on the west side of Jefferson County. In the early 1800s the land was settled and named after Jacques-Donatien Le Ray de Chaumont, who is known as the “Father of the American Revolution”. The Village was officially incorporated in 1874. Chaumont’s early economy was based on resources from the lake, such as fishing and ship building. Today, the Village is still popular with fisherman and boaters, but the majority of the Village’s employed residents work in health care, social assistance, law enforcement, education, or retail trade, with most of the jobs being outside the Village. Chaumont residents have

considered village dissolution twice in the past. In 1999, a formal study was not completed, but a petition was sent to all the Village property owners asking if they wanted to move forward with a process to dissolve the Village. The result of that petition was 129 “no” vs. 72 “Yes”. In 2012, a dissolution study was completed by CGR that projected 49% savings in municipal taxes for Village taxpayers and an 8% increase for Town taxpayers. The November 2012 referendum resulted in a majority voting against dissolution: 145 “No” vs. 102 “Yes”. The question of whether dissolution would positively impact Village taxpayers has been brought up in recent years by the Village Board, prompting this dissolution study. Figure 1 illustrates the Village and Town municipal boundaries in relation to Jefferson County.



Figure 1 - Village and Town Municipal Boundaries

2.0 POPULATION TRENDS

The population of the Village of Chaumont, according to the 2010 census, is 624. Chaumont is the seventh smallest Village, by population, in Jefferson County. Table 1 lists Jefferson County Villages by population and Figure 2 illustrates the overall population trends in Chaumont and other Jefferson County Villages with less than 1,000 people, according to the 2010 census. Most of the Villages in Jefferson County show steady population trends since the 1950s, including Chaumont.

Village	Population
Herrings ¹	90
Ellisburg	244
Deferiet	294
Mannsville	354
Glen Park	502
Evans Mills	621
Chaumont	624
Antwerp	686
Cape Vincent	726
Theresa	863
Dexter	1,052
Alexandria Bay	1,078
Brownville	1,119
Philadelphia	1,252
Black River	1,348
Sackets Harbor	1,450
Adams	1,775
Clayton	1,978
West Carthage	2,012
Carthage	3,747

Table 1 - Villages in Jefferson County by 2010 Population

¹ The Village of Herrings dissolved in 2017 and is now a hamlet.

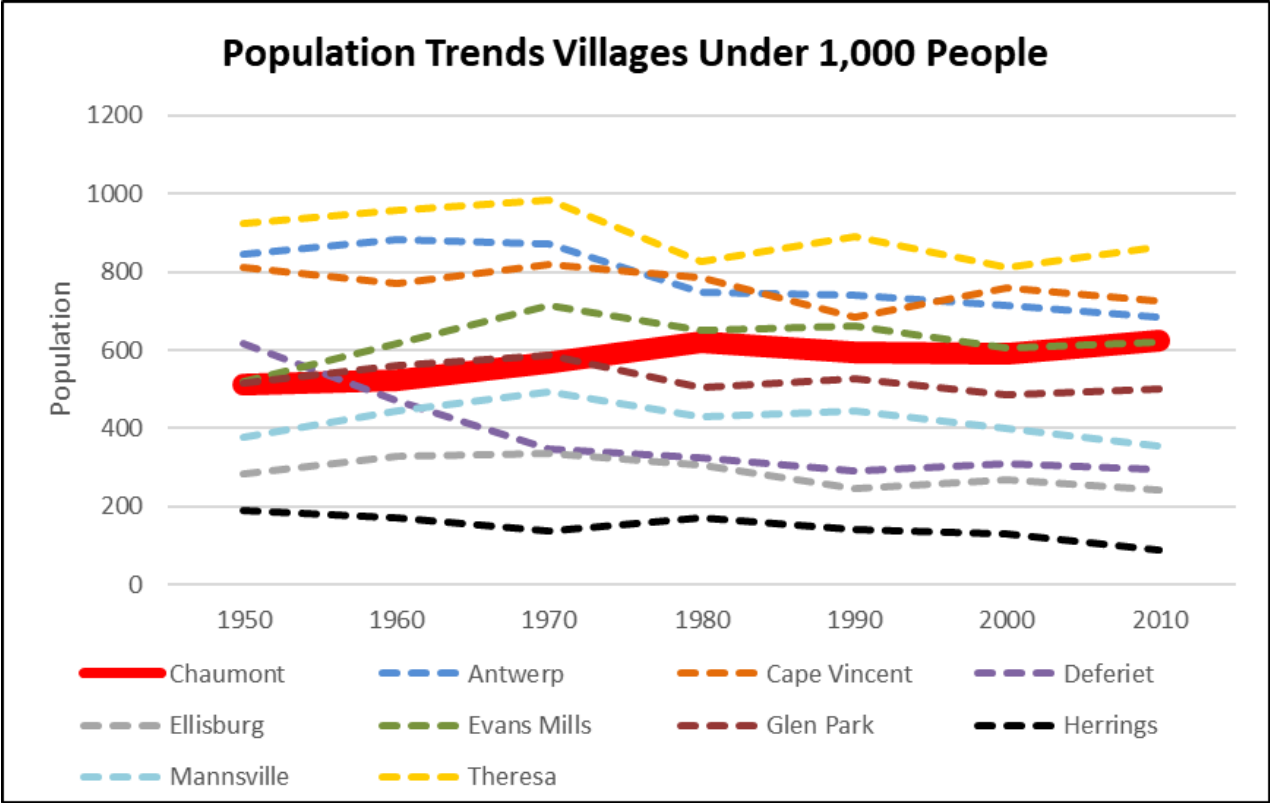


Figure 2 - Population Trends of Jefferson County Villages with Less Than 1,000 People

The Town of Lyme 2010 population was 2,185 people, which includes the 624 Village residents. Lyme is the seventh smallest Town in the County. Table 2 provides the population information for the twenty-two Jefferson County Towns.

Town	Population
Worth	231
Lorraine	1,037
Rodman	1,176
Henderson	1,360
Antwerp	1,846
Philadelphia	1,947
Lyme	2,185
Cape Vincent	2,777
Orleans	2,789
Theresa	2,905
Rutland	3,060

Town	Population
Pamelia	3,160
Hounsfield	3,466
Ellisburg	3,474
Alexandria	4,061
Watertown	4,470
Champion	4,494
Adams	5,143
Clayton	5,153
Brownville	6,263
Wilna	6,427
LeRay	21,782

Table 2 - Jefferson County Town 2010 Populations

2.1 DEMOGRAPHICS

Demographic data is included in this report for the Village and the surrounding areas for reference purposes only. This information provides context to the population that lives in the Village and compares the project area with surrounding Villages. Table 3 illustrates median household income (MHI) and poverty percentages for the Village of Chaumont, Town of Lyme, Jefferson County, and the rest of the Jefferson County Villages. The MHI for the population in Jefferson County is \$43,410. The Village of Chaumont's MHI is lower than the County's at \$39,167. The Village's percentage of "All People" below the poverty line is 9%, which is also lower than the County at 14.4%.² The Town has a higher MHI and a lower poverty percentage than the Jefferson County average, which suggests there may be a larger gap between residents with higher and lower incomes.

Municipality	Median Household Income	"All People" Below Poverty Line
Alexandria Bay	\$31,538	14.3%
Ellisburg	\$36,250	10.3%
Herrings	\$36,250	42.4%
West Carthage	\$37,875	16%
Dexter	\$38,333	12.2%
Village Chaumont	\$39,167	9%
Carthage	\$39,872	15.3%
Philadelphia	\$40,000	10.5%
Adams	\$43,405	13.9%
Jefferson County	\$43,410	14.4%
Clayton	\$43,594	11.9%
Cape Vincent	\$44,286	14.8%
Theresa	\$46,875	11.9%
Evans Mills	\$47,321	9.1%
Town Lyme	\$48,182	11%
Deferiet	\$49,375	15.5%
Antwerp	\$51,875	10.9%

² The US Census Bureau poverty threshold in 2010 varied from \$10,458 - \$48,527 depending on how many people lived in a household (1 person - 9 or more). The poverty threshold is set nationwide and does not vary geographically. The "All People" category in the Census statistics about poverty is the inclusion and average of all the types of families in the statistical area.

Municipality	Median Household Income	"All People" Below Poverty Line
Mannsville	\$52,639	5.5%
Glen Park	\$53,125	10.9%
Brownville	\$55,417	13.7%
Black River	\$57,857	9%
Sackets Harbor	\$64,583	5.8%

Table 3 - Median Household Income and Poverty 2010 Census

2.2 SCHOOL DISTRICTS

School districts in New York State are separate taxing entities. The Dissolution study will have no impact on school taxes, since these are separate from Village and Town taxes. This information is provided for reference purposes only. The Village of Chaumont is served by the Lyme CSD. The Town of Lyme is served by three school districts: Lyme CSD, Thousand Islands CSD, and General Brown CSD. Figure 3 is a map of the local school districts.

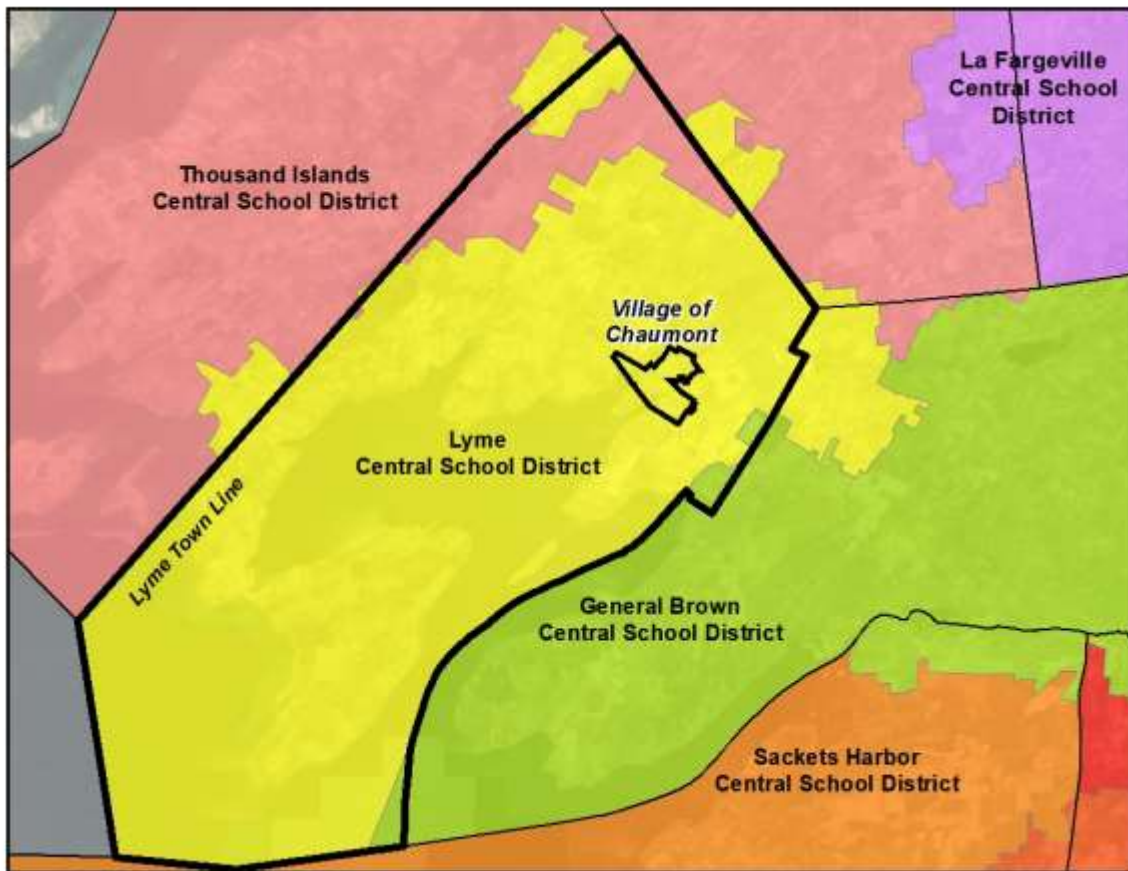


Figure 3 - School Districts

3.0 REAL PROPERTY

3.1 REAL PROPERTY ASSESSMENTS

The total taxable assessed values of real property in the Village and Town are detailed in Table 4³. Taxable assessed values are used to calculate real property tax bills. The total taxable assessed values do not include properties in the Village or Town that are tax-exempt, including Village or Town-owned parcels, fire stations, churches, schools, etc.

Taxable Assessed Values 2018	
	Taxable Assessed Value
Village Chaumont	\$37,390,739
Town Lyme	\$358,016,540 ⁴

Table 4 - 2018 Village and Town Taxable Assessed Values

The study reviewed the real property assessed values within the Village and Town to determine the range of values. See Table 5 below for an overview.

Real Property Assessed Values	Village Chaumont	Town Lyme
Highest (Property Owner)	<p>\$2,723,600 Lyme Central School - Tax Exempt</p> <p>\$990,000 Bayview Housing - Tax Exempt</p> <p>\$665,700 Crescent Yacht Club</p>	<p>\$2,079,200 Chaumont Wastewater Treatment Plant (WWTP) – Tax Exempt</p> <p>\$1,970,000 Long Point State Park – Tax Exempt</p> <p>\$1,144,200 B. Palm</p>
Average	<p>\$118,127 (not including School or Bayview Housing)</p>	<p>\$121,203 (not including WWTP or NYS TI Park Comm)</p>
Median	<p>\$107,550 (not including School or Bayview Housing)</p>	<p>\$56,600 (not including WWTP or NYS TI Park Comm)</p>

Table 5 - Village and Town 2018 Assessed Value Statistics

³ Assessment data and parcel breakdown data comes from Jefferson Real Property 2018 records.

⁴ Town Total Taxable Assessed Value does not include the Village parcels taxed by the Town.

3.2 VILLAGE OWNED REAL PROPERTY, BUILDINGS, & ASSETS

As part of this **EXISTING CONDITIONS REPORT**, an inventory of the real property owned by the Village of Chaumont was compiled from the County’s Real Property Tax Database. The inventory indicates that the Village owns 11 parcels with a total assessed value of \$2,730,700. The Village-owned properties are tax exempt. See Table 6 and Figure 4 for Village-owned parcels.

#	Use	Address	Parcel ID	Total Assessed Value	Acres
1	Vacant lot next to Fire Hall	NYS Rte 12E	61.34-1-25.3	\$17,800	1.1
2	Garage Cold Storage	11334 Circle Dr	61.34-1-25.1	\$58,700	<1
3	Tennis Court	NYS Rte 12E	61.34-1-23.1	\$130,400	<1
4	Beach Park	27870 Bay View Dr	61.11-1-18.1	\$180,700	2.0
5	Beach Park	SW of NYS Rte 12E	61.34-1-23.3	\$22,800	0.4
6	Entry to old bridge	W Main & Water St	61.42-2-1	\$17,000	<1
7	WWTP Garage	Co Rte 179	61.42-2-18.3	\$400	<1
8	WWTP	27831 Co Rte 179	61.08-1-9.2	\$2,079,200	2.9
9	Water Tower	N of E Main St	61.43-1-4	\$222,200	<1
10	Vacant lot with old fire siren	N of NYS Rte 12E	61.43-1-3.2	\$500	<1
11	Vacant lot, old dump	Morris Tract Rd	62.00-2-2	\$1,000	2.5

Table 6 - Village of Chaumont Owned Parcels

Village of Chaumont Owned Parcels

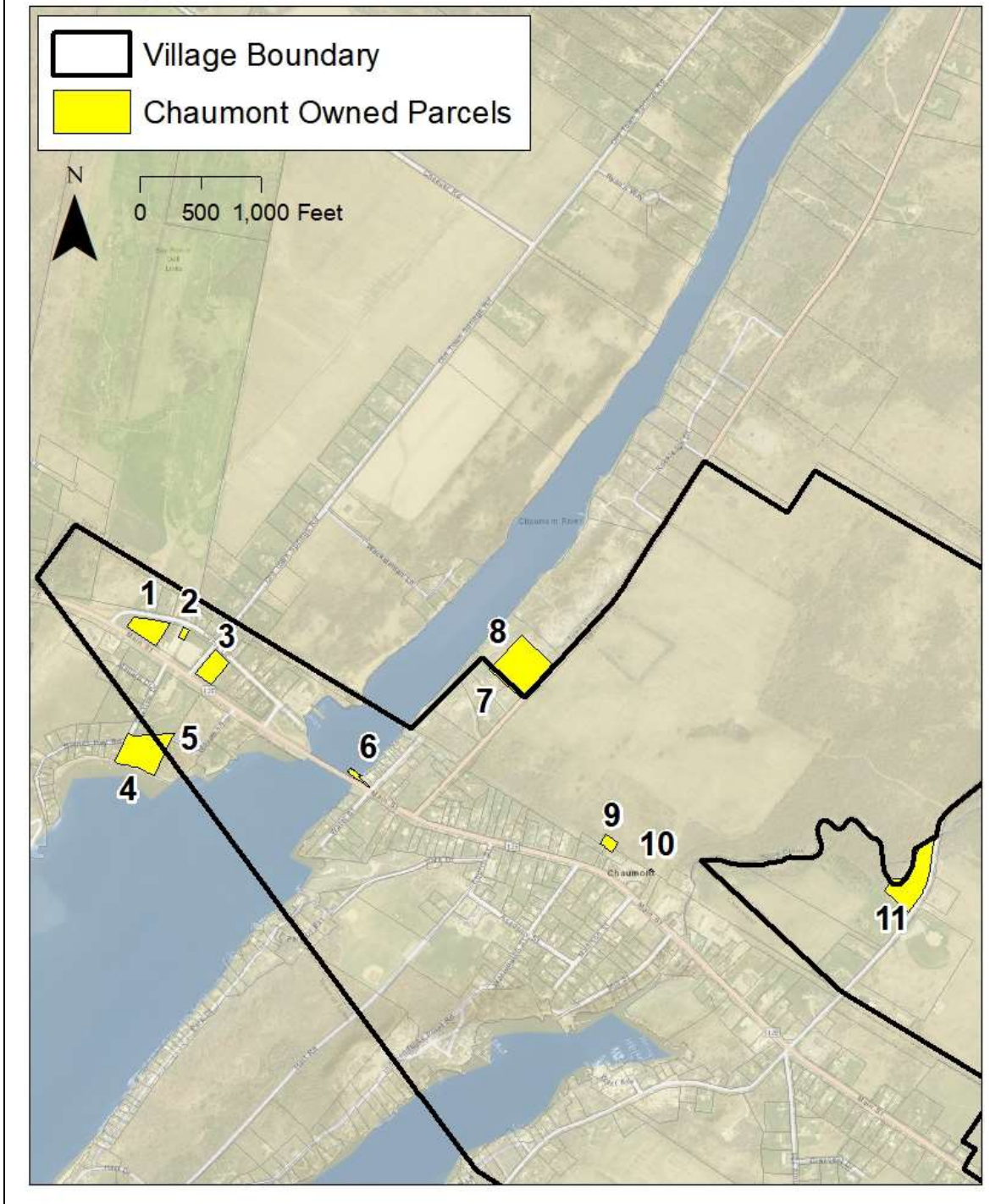


Figure 4 - Village of Chaumont Owned Parcels Map

The Village owned major assets are listed below, including buildings, Department of Public Works assets, and Water and Sewer assets. The Village does not have a dedicated reserve funds for

large equipment replacement. Insurance is a general fund expenditure. See Table 7 for details and valuations of Village owned assets; the valuations are sourced from Village Insurance Policies 2018-2019.

Asset	Address	Valuation of Asset	Valuation of Contents
Storage Building	Circle Dr.	\$55,396	-
Sewage Lift Station	Circle Dr.	\$43,229	-
Water Sphere	Main St.	\$272,740	-
Sewage Lift Station	Main St.	\$43,229	-
Wastewater Treatment Plant	Depauville Rd.	\$934,309	\$3,200
Sewage Lift Station	Wilson St.	\$43,229	
Sewage Lift Station	Water St.	\$96,063	-
Sewage Lift Station	Mill St.	\$64,042	-
Sewage Lift Station	Washington St.	\$43,229	-
Sewage Lift Station	County Rte 125	\$43,229	-
Village Office	12175 NYS Rte 12E	-	\$22,204
HMMMD Trailer	2002	\$500	
Ford Pickup	2008	\$500	
Ford Pickup	2015	\$500	
Ford Dump Truck	2019	New this year – no amount listed	
John Deere Tractor with bucket & backhoe	1990	\$24,546	
Sander	Not listed	\$3,500	
John Deere Mower	2014	\$7,783	
Massey-Ferguson Mower	2009	\$2,000	
Backhoe/Loader	2018	\$83,648	
Push Blade	2018	\$3,700	

Table 7 - Village Asset Valuation

4.0 MUNICIPAL FINANCIALS & SERVICES

This section provides information on the services that are provided by the Village of Chaumont and the Town of Lyme and the municipal financials. Financial information is sourced from the fiscal year end 2018 (FYE 2018) Village and Town Annual Update Documents (AUD). The Village fiscal year is June-May, so the Village fiscal year 2018 figures are current to 5/31/18. The Town fiscal year is January-December, so the Town fiscal year 2018 figures are current to 12/31/18. AUDs are divided into different fund categories that detail the revenues and expenditures for each fund.

4.1 VILLAGE GENERAL FUND REVENUE

The majority of the Village's General Fund revenue comes from Real Property Taxes. The second largest revenue source is Non Property Tax Items, which includes revenue from sales tax distributed by the County. Table 8 and Figure 5 show the Village General Fund Revenue reported in the FYE 2018 AUD.

Revenue Source	Total
Real Property Taxes	\$148,718
Real Property Tax Items Relieved taxes; Interest and penalties on real property tax items	\$11,205
Non Property Tax Items Sales Tax Distributed by County (\$117,500); Utilities Gross Receipts Tax, Franchises	\$127,951
Departmental Income Tax Collector Fees; Clerk Fees; Vital Statistics Fees; Park & Recreational Charges; Zoning Fees	\$1,339
Use of Money and Property Interest and earnings	\$22
Licenses and Permits Building and Alteration Permits	\$1,135
Miscellaneous Local Sources Reimbursements (Cell Phones for Clerk Deputy Mayor, Deputy Clerk Dental Insurance, other misc.)	\$2,651
State Aid Revenue Sharing (\$6,429); Mortgage Tax (\$2,666), Consolidated Highway Aid (CHIPS \$27,798)	\$36,893
Total	\$329,914

Table 8 - Village General Fund Revenue FYE 2018

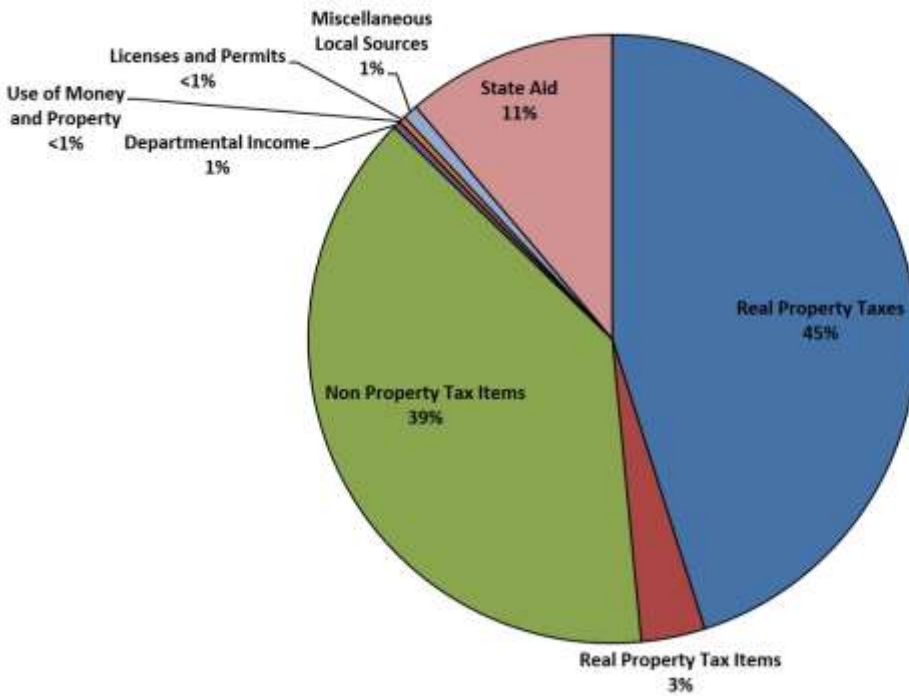


Figure 5 - Village General Fund Revenue FYE 2018

4.2 VILLAGE GENERAL FUND EXPENDITURES

The Village spends its General Fund revenue by providing services to its residents. Municipalities report their expenditures in the AUD as:

- “Personal Services” - salaries and employee wages
- “Equipment and Capital Outlay” - equipment and supply purchases
- “Contractual Expenditures” - contracted services, wages paid to contractors

Village of Chaumont municipal expenditures paid for the following services:

“Personal Services” - salaries and employee wages

- | | |
|------------------------------|--------------------------|
| ➤ Legislative Board | ➤ Zoning |
| ➤ Mayor | ➤ Refuse and Garbage |
| ➤ Treasurer | ➤ Central Garage |
| ➤ Buildings | ➤ Brush and Weeds |
| ➤ Parks | ➤ Maintenance of Streets |
| ➤ Playground and Rec Centers | ➤ Snow Removal |

“Equipment and Capital Outlay” - equipment and supply purchases:

- None in 2018

“Contractual Expenditures” - contracted services, wages paid to contractors:

- Treasurer
- Law
- Buildings
- Central Garage
- Unallocated Insurance
- Fire
- Maintenance of Streets
- Permanent Improvements Hwy (Paving)
- Brush and Weeds
- Snow Removal
- Street Lighting
- Parks
- Playground and Rec Centers
- Library
- Other Culture and Recreation
- Celebrations
- Zoning
- Refuse and Garbage

The AUD groups General Fund expenditures by categories. See Table 9 and Figure 6 for a breakdown of Village General Fund expenditures in FYE 2018.

Expenditure	Amount
General Government Support Legislative Board, Mayor, Treasurer, Tax Collection, Law, Buildings, Central Garage, Unallocated Insurance	\$65,819
Public Safety Fire	\$15,000
Transportation Maintenance of Streets, Permanent Improvements Hwy, Brush & Weeds, Snow Removal, Street Lighting	\$80,476
Culture and Recreation Parks; Playground & Rec Centers; Library; Other Culture and Recreation (Garden Club \$300, Lyme Light \$100)	\$33,873
Home and Community Services Zoning, Planning, Refuse & Garbage	\$53,770
Employee Benefits	\$75,037
Debt Principal	\$7,995
Debt Interest	\$1,930
Operating Transfers Transfer to Water and Sewer Funds relieved utility bills	\$571
Total	\$334,471

Table 9 - Village General Fund Expenditures FYE 2018

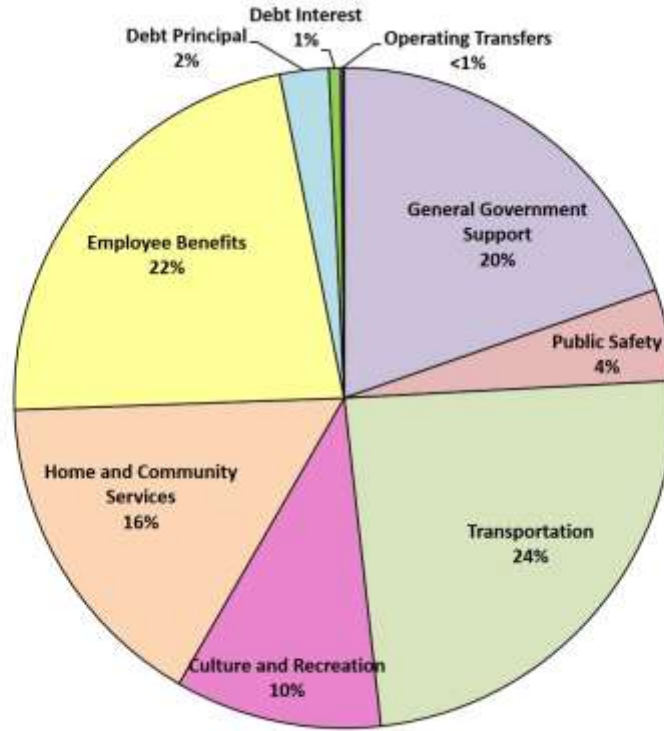


Figure 6 - Village General Expenditures FYE 2018

Village General Fund expenditures exceeded revenue by \$4,557 in FYE 2018. The Village used part of its fund balance to cover the costs. The Village has additional fund categories reported in the FYE 2018 AUD, including the Water Fund, the Sewer Fund, and the Capital Projects Fund. The Water and Sewer Funds are detailed in section 4.3.1 and 4.3.2. The Capital Projects Fund was set up several years ago for updates to the water system but has not been an active account in many years. The Village is closing this fund in 2019 and moving the \$5,942 in fund balance to the River Crossing project fund. In FYE 2018, the reported revenue in the Capital Projects Fund was \$21 in interest and earnings and the expenditure was \$0.

4.3 VILLAGE SERVICES

4.3.1 Village Water Services

The Village provides potable water to its residents. The Village AUD reports the revenue and expenditures related to the water system and services separately from the General Fund. The revenue and expenditures for the Water Fund are detailed below in Tables 10 and 11.

Village Water Fund Revenues	Total
Metered Water Sales	\$119,479
Unmetered Water Sales	\$790
Water Service Charges	\$66,398
Interest & Penalties on Water Rents	\$2,996
Interest & Earnings	\$78
Interfund Transfers	\$266
Total Water Fund Revenue	\$190,007

Table 10 - Water Fund Revenues FYE 2018

Village Water Fund Expenditures	Total
Water Administration, Personal Services	\$15,852
Water Administration, Contractual Expenditures	\$2,345
Source Supply Power & Pump, Equipment and Capital Outlay	\$1,183
Source Supply Power & Pump, Contract Expenditures	\$4,396
Water Purification, Contractual Expenditures	\$868
Water Transmission and Distribution, Personal Services	\$18,394
Water Transmission and Distribution, Contractual Expenditures	\$90,335
Employee Benefits	\$20,801
Debt Principal, Serial Bonds	\$10,999
Debt Interest, Serial Bonds	\$1,285
Transfers, Other Funds	\$4,000
Total Water Fund Expenditures	\$170,458

Table 11 - Water Fund Expenditures FYE 2018

The Village water system was originally built in 1959 and infrastructure has been replaced and repaired in sections over the years. The water is sourced from the Development Authority of the North Country's Regional Waterline. There is one water storage tank with a 75,000 gallon capacity. The Village maintains 6.9 miles of water main infrastructure⁵. The Village has a water withdrawal permit for the Department of Environmental Conservation which lists the per day maximum capacity at 75,000 gallons per day, but the average use is 45,000 gallons per day. The Village has a metered system and water bills are sent to customers bi-monthly; there are 330 equivalent dwelling units (EDUs)⁶. There are 17 "outside users" on the water system. These are

⁵ The Village and Town's water and/or sewer distribution systems were mapped using Geographic Information Systems in 2016.

⁶ An equivalent dwelling unit (EDU) is used to define the amount of water or sewage used by a single family home.

customers who live outside of the Village and receive Village water, but are not part of a Town water district. The average water customer uses 9,000 gallons of water per billing cycle (2 months). This equates to \$720 per year for water services for the average customer. See Table 12 for current water rates.

Village User (277 Customers) Billed every 2 months	Flat Rate (includes 3,000 gallons)	\$40.00
	Usage Rate	\$5.00 per 1,000 gallons
	DCC Rate (DANC Charge)	\$25.00 flat charge
	O&M	\$25.00 flat charge
Outside User (17 Customers) Billed every 2 months	Flat Rate (includes 3,000 gallons)	\$60.00
	Usage Rate	\$6.00 per 1,000 gallons
	DCC Rate	\$30.00
	O&M	\$25.00

Table 12 - Village Water Rates 2019

The three DPW staff also serve as Water Operators and they all hold a Grade D NYSDOH Water Operator License required to operate the water system. The Village Water debt consists of a Water Bond that was issued in 2011 and will be paid off in 2021, with a debt balance of \$18,000 as of 5/31/19. The Village has a second bond for \$594,800 for the upcoming river crossing water project that will start in the summer of 2020. That bond will mature 38 years after the end of the project⁷.

4.3.2 Village Sewer Services

The Village provides sewer services to its residents. The Village AUD reports the revenue and expenditures related to the sewer system services separately from the General Fund. The revenue and expenditures for the Sewer Fund are detailed below in Tables 13 and 14.

Village Sewer Fund Revenues	Total
Sewer Rents	\$82,921
Sewer Charges	\$101,115
Interests & Penalties on Sewer Accounts	\$3,494
Interest & Earnings	\$111

⁷ If the Village were to dissolve into the Town, any existing water and/or sewer debts would remain with the newly formed Water and Sewer Districts that encompass the former Village water and sewer service areas.

Insurance Recoveries (wastewater treatment plant RBC replacement) ⁸	\$100,000
Interfund Transfers	\$4,305
Total Sewer Fund Revenue	\$291,946

Table 13 - Sewer Fund Revenues FYE 2018

Village Sewer Fund Expenditures	Total
Municipal Association Dues	\$250
Sewer Administration, Personal Services	\$15,828
Sewer Administration, Contractual Expenditures	\$3,861
Sanitary Sewers, Personal Services	\$27,997
Sanitary Sewers, Contractual Expenditures	\$26,790
Sewage Treatment Disp, Contractual Expenditures	\$10,214
Storm Sewers, Personal Services	\$81
Employee Benefits, Social Security	\$5,316
Debt Principal, Serial Bonds	\$79,000
Total Sewer Fund Expenditures	\$169,337

Table 14 - Sewer Fund Expenditures FYE 2018

The Village sewer system was originally built in 2002. The system is 7 miles of force and gravity sewer mains and there are 7 sewer pump stations in the collection system. The rotating biological contactor (RBC) wastewater treatment plant (WWTP) was built in 2002 and has a capacity of 100,000 gallons per day monthly average. The RBC equipment was replaced in 2018 after it malfunctioned. The Village serves 318 EDUs and the system only serves the Village residents; there are two village properties that have water service but do not have sewer service, and there are no “outside users”. Sewer customers are billed bi-monthly along with their water bills. The average customer uses 9,000 gallons of water every billing cycle (2 months) and the sewer usage fee is based on water usage. This equates to \$706.02 per year for sewer services for the average customer. See Table 15 for current sewer rates.

Village User (275 Customers) Billed every 2 months	Debt Service	\$52.67 flat charge
	Usage Fee (based off water usage)	\$5.00 per 1,000 gallons
	O&M	\$20.00 flat charge

Table 15 - Village Sewer Rates 2019

⁸ The Village RBC malfunctioned and was completely destroyed in 2018. The insurance company advanced \$100,000 in 2018 for emergency replacement of the RBC. Total claim will be \$325,144.50.

The three DPW staff also serve as Sewer Operators; the Superintendent holds a Class 3A sewer license and one Operator holds a Class 2A license (the sewer plant requires a 2A license). The Village Sewer debt consists of one Sewer EFC Bond issued in 2003 and will be paid off in 2032 with a debt balance of \$1,230,060 as of 5/31/19.

4.3.3 Village Lighting Services

Lighting is considered a Village service that is currently provided through a contract with National Grid for lighting management and maintenance. Street lighting is relevant to this dissolution study because if the Village were to dissolve, the Town would need to either create a lighting district for the area or include the expense in the Town general fund. All Village residents are taxed for street lighting as part of their Village tax bill. In FYE 2018, the cost of lighting was \$12,033. To determine the amount of the Village tax that pertains to lighting, the following formula was used:

$$\$12,033 \text{ (Cost of Lighting)} / \$37,390,739 \text{ (2018 Village Taxable Assessed Value)} \times 1,000 = \$0.32 \text{ per } \$1,000 \text{ of assessed value.}$$

See Table 16 and Figures 7 and 8 for details about lighted areas and actual expense to the Village.

	Lighting	Other	Total
Village Tax FYE 2018	\$0.32	\$4.00	\$4.32

Table 16 - Village Lighting Tax

Lighting vs. Overall FYE 2018 General Fund Expenditures

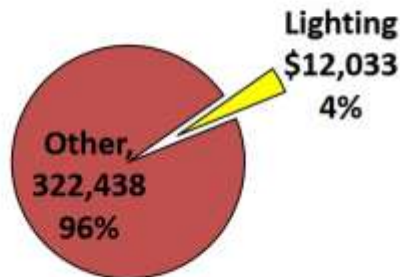


Figure 7 - Lighting vs Overall Expenditures

- II. **Snow Plowing and Removal** - the Village DPW plows and salts all the Village streets and removes snow from the sewer pump stations, the wastewater treatment plant, and other Village-owned buildings. The DPW clears snow from all the crosswalks in the Village, the small bridge by the hardware store on Main St., and the sidewalks on Church St. From Route 12E to the school for the safety of children walking to school. Residents are required to clear snow from the sidewalks fronting their property.
- III. **Street Maintenance** - there are 2.6 centerline miles of Village streets. The DPW is responsible for street cleaning; removing winter sand and debris; removal of leaves, dead trees, branches, green waste; street sign maintenance and replacement; cold patching; maintaining street edges and slopes for drainage improvement; and cleaning around and inside 20 Village street catch basins. The Village contracts for paving services and uses CHIPS funds to pay for paving materials and services. The Town hauls blacktop material in their trucks as a shared service to the Village, although there is no formal agreement between the Village and Town of Lyme for this paving assistance.
- IV. **Recycling and Garbage** – the DPW provides year-round recycling pick-up services in the Village. On Tuesday, pick-up is for the businesses and school and takes a three-person crew about three hours to complete. On Wednesdays, pick-up is for residential properties and takes a three-person crew about five hours to complete. Once a year, the DPW also offers a week of Spring Clean-up services and will haul away anything residents leave on the curb (not including brush, tires, batteries, car/boat parts, loose glass, doors, or windows). The Village also provides garbage pick-up as a contracted service that is awarded to a private hauler. The DPW staff do not perform regular garbage pick-up services, except for the Spring Clean-up mentioned above.
- V. **Park Maintenance** - Memorial Park, Beach Park, and the Ball Field require the following maintenance: mowing, weed-whacking, snow removal, and cleaning and maintaining park structures. The beach park is high maintenance and requires hours of staff time before and during the open season. In May, the DPW restructure the beach area by adding sand, clearing more area for the beach, and cleaning up winter debris. DPW staff spend about one hour every morning the beach is open to rake, clear seaweed, clean goose droppings, and remove garbage.
- VI. **Other Services/Duties** - the DPW performs other services and duties, including maintenance of Village equipment, buildings, vehicles, and assets; and other tasks as directed by the Village Board. DPW staff are currently providing school crossing guard services for approximately forty minutes in the morning and again in the afternoon at the intersection of Route 12E and Church St.

4.3.5 Village Fire and Rescue Services

Fire protection in New York State is complex and can be provided to the public in many ways. Villages are required to provide fire protection to residents. A Village may have its own fire

department; contract with the fire department of another municipality; contract with a fire district, fire protection district, or independent fire company; or form a joint fire district with other towns and villages. A Town is not allowed to provide fire protection as a municipal function. Towns have fire districts or a fire protection districts in place to provide services.

The Village of Chaumont does not have a village fire department. The Village contracts annually with an independent fire company called the Chaumont Volunteer Fire Company Inc. The Chaumont Volunteer Fire Company Inc. was incorporated in 1914 and it owns the Fire Hall, all of the trucks, gear, and related equipment, and pays for building maintenance, gear and equipment, and heat/lights/fuel. The Chaumont Volunteer Fire Company Inc. is not governed by a municipality, but because it is located within the Village boundary, the Village Board may approve the nominees for first line officers and the fire chief. In 2019, the contract for fire services for the Village was \$16,000.

The Town of Lyme has a Fire Protection District that encompasses the entire Town, excluding the Village area. The Town contracts annually with the Chaumont Volunteer Fire Company Inc. and the Three Mile Bay Fire Company for fire services for the Fire Protection District. The cost for fire services in 2019 was \$157,000 (\$78,500 for each fire company) and were paid out of the Fire Protection District fund, which only includes Town outside Village taxpayers.

The Town also contracts with the Chaumont Volunteer Fire Company Inc. for first responder services at a cost of \$10,000 and the Three Mile Bay Fire Company Inc. for ambulance services at a cost of \$35,000. First responder and ambulance services are paid out of the Town-wide General Fund, which includes the Village taxpayers. It is important to note that the Village does not contract for first responder or ambulance services. Village residents receive first responder and ambulance services through the Town of Lyme's contracts with Chaumont Volunteer Fire Company Inc. and the Three Mile Bay Fire Company Inc. The Village residents pay for these services through their Town-wide tax.

Table 17 provides a breakdown and comparison of the costs the Village and Town residents are paying for fire services. Note that Village and Town taxpayers pay nearly the same rate. Figure 9 is a map showing the coverage for fire and rescue services.

	Village Chaumont	Town of Lyme	Comment
Village Fire Services Expense	\$16,000	\$0	Taxpayers pay for services as part of their Village taxes
Town Fire Protection District Fire Services Expense	\$0	\$157,000	Town Fire Protection District includes the entire Town except the Village area
Taxable Assessed Value for 2018 Village and Town Fire Protection District	\$37,425,339	\$360,628,704	There is a specific taxable assessed value for the special district area in the Town
Cost per \$1,000 for Fire Services	\$0.428	\$0.435	Cost per \$1,000 of assessed value

Table 17 - Cost Comparison for Fire Services FYE 2019

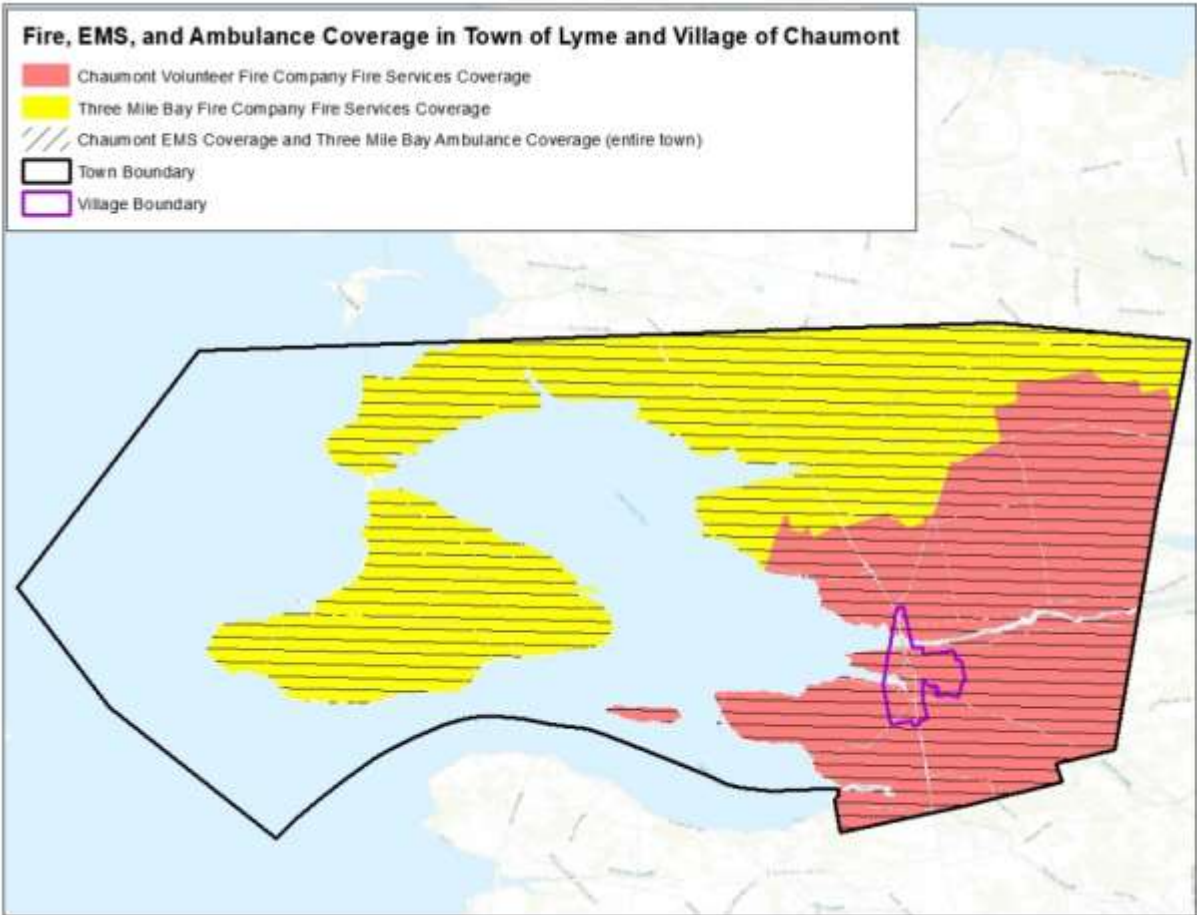


Figure 9 - Fire and Rescue Services Coverage Map

4.4 TOWN OF LYME REVENUE & EXPENDITURES

The Town of Lyme, like the Village, receives most of its revenue from property taxes. The Town’s AUD is more complicated than the Village’s because the Town divides its revenues and expenditures into several different funds to account for revenues and expenditures that apply to the entire Town including the Village, or that apply to the Town not including the Village. Section 4.5 details the specific expenses that are applied either Town-wide or Town Outside Village.

See Table 18 for a summary of the Town revenues and expenditures for each fund. Figure 10 is a map showing the different fund taxing areas within the Town. A detailed breakdown of each AUD funds’ revenues and expenditures can be found in the Town’s FYE 2018 AUD, which is available in the Reference Documents section of the Dissolution Study website⁹.

Fund	Revenue	Expenditures
General Fund	\$1,214,627	\$1,134,808
General Town - Outside Village	\$51,684	\$47,796
Highway - Town-wide (including Village)	\$750,425	\$664,111
Highway - Part-town (not including Village)	\$284,272	\$301,822
Fire Protection	\$157,122	\$157,000
Lighting	\$6,951	\$8,002
Miscellaneous (Public Health)	\$2,226	\$2,153
Water	\$207,015	\$257,501
Total	\$2,674,322	\$2,573,193

Table 18 - Town Summary of Revenues and Expenditures FYE 2018

⁹ The Town AUD can be accessed on the dissolution study website: <https://www.danc.org/chaumont-study>

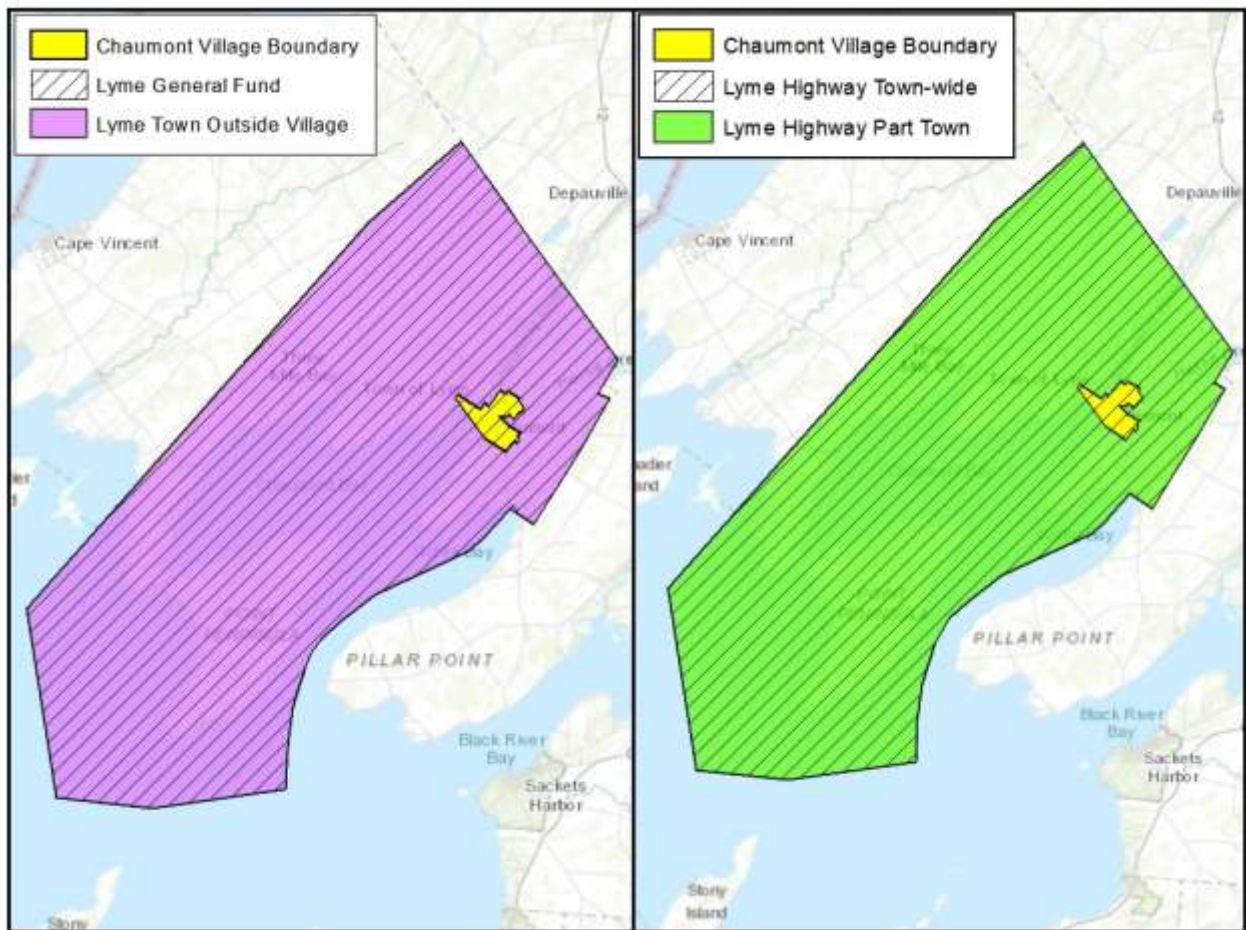


Figure 10 - Town of Lyme Map of AUD Fund Coverages

4.5 TOWN SERVICES

The Town of Lyme provides the following general and highway services to all Town residents, including the Village:

“Personal Services” - salaries and employee wages

- Legislative Board
- Municipal Court
- Supervisor
- Tax Collection
- Assessment
- Town Clerk
- Personnel
- Buildings
- Street Admin (Hwy Superintendent)
- Playground and Rec Centers
- Refuse and Garbage
- Water Administration
- Cemetery
- Machinery
- Brush and Weeds
- Snow Removal
- Services Other Governments

“Equipment and Capital Outlay” - equipment and supply purchases

- Supervisor
- Assessment
- Buildings
- Machinery

“Contractual Expenditures” - contracted services, wages paid to contractors

- Legislative Board
- Municipal Court
- Supervisor
- Auditor
- Tax Collection
- Assessment
- Town Clerk
- Law
- Engineer
- Elections
- Buildings
- Unallocated Insurance
- Municipal Association Dues
- Fire
- Control of Animals
- Registrar of Vital Statistics
- Ambulance
- Other Health
- Street Admin (Hwy Superintendent)
- Community Action
- Publicity
- Veterans Service
- Consumer Affairs
- Other Economic and Development
- Playground and Rec Centers
- Historian
- Refuse and Garbage
- Cemetery
- Machinery
- Snow Removal
- Other Transportation

The Town of Lyme provides the following general and highway services to Town Outside Village residents:

“Personal Services” - salaries and employee wages

- Zoning
- Planning
- Maintenance of Streets

“Equipment and Capital Outlay” - equipment and supply purchases

- Permanent Highway Improvements (Paving)

“Contractual Expenditures” - contracted services, wages paid to contractors

- Parks
- Library
- Zoning
- Planning
- Maintenance of Streets

Town Water Services: The Town of Lyme has five metered water districts and sources its water from the Development Authority of the North Country Regional Water Line. Water bills are sent out bi-monthly and the rates for water services varies by water district. See Table 19 for Town water district details. Assuming a Town customer uses 9,000 gallons of water per billing cycle (2 months), which is the average usage for a Village water customer, the average annual cost is calculated in Table 19 for each district.

	WD1	WD2	WD3	WD4	WD5
Customers	48	159	1	39	55
EDUs	37	142	1	33.5	48
Usage Fee	\$2.55 per 1,000 gallons	\$2.55 per 1,000 gallons	\$2.55 per 1,000 gallons	\$2.55 per 1,000 gallons	\$2.55 per 1,000 gallons
Debt	\$15.00	\$38.00	None	\$27.00	\$59.00
DCC	\$38.25	\$38.25	\$38.25	\$38.25	\$38.25
O&M	\$24.00	\$33.00	\$15.00	\$24.00	\$20.00
Capital Reserve	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
O&M Reserve	\$9.00	\$9.00	\$9.00	\$9.00	\$9.00
Average Annual Cost for Water Services	\$673.20	\$865.20	\$529.20	\$745.20	\$859.20

Table 19 - Town Water District Details and 2019 Rates

The Town Highway Superintendent, Highway Deputy, and the MEO/Water Operator have their Class D water licenses. The MEO/Water Operator operates the water system in the five Town districts. The Town Water debt consists of four bonds issued to the water districts as follows:

- Water District 1; issued in 2002; paid off in 2040; debt balance of \$33,500 as of 12/31/18
- Water District 2; issued in 1999; paid off in 2037; debt balance of \$309,200 as of 12/31/18
- Water District 4; issued in 2005; paid off in 2043; debt balance of \$79,300 as of 12/31/18
- Water District 5; issued in 2011; paid off in 2049; debt balance of \$284,600 as of 12/31/18

4.6 FUND BALANCES - VILLAGE AND TOWN

A municipality's fund balance is the money that is unspent at the end of any fiscal year, provided that revenues received in a given year exceeded the expenditures. These surpluses are reported as the fund balance. The fund balances are tracked separately for each fund (General Fund, Water Fund, Sewer Fund, Highway Fund, etc.). If expenditures exceed revenues, then there will

be negative account balances in a given year and the overall fund balance will decrease to cover the shortfall. Table 20 shows the Village fund balances for FYE 2018, and Table 21 shows the Town fund balances for FYE 2018.

Village of Chaumont Funds FYE 2018	Fund Balance
General Fund	\$22,335
Water Fund	\$48,465
Sewer Fund	\$170,971
Capital Projects Fund (will be changed to River Crossing project in 2019)	\$5,942

Table 20 - Village of Chaumont Fund Balances FYE 2018

Town of Lyme Funds FYE 2018	Fund Balance
General Fund	\$923,270
General Town - Outside Village	\$298,286
Highway - Town-wide	\$1,141,567
Highway - Part-town	\$269,012
Lighting	-\$10
Fire Protection	\$1,606
Misc	\$6,499
Water	\$7,894

Table 21 - Town of Lyme Fund Balances FYE 2018

If the Village were to dissolve, excess fund balance could be used for capital improvements related to general fund expenditures, it could be rebated to Village taxpayers, or it could be transferred to other items, like a newly created lighting district to pay for future expenses. In that way, the fund balances would be used to benefit the tax payers that contributed those funds through prior year tax collections. Village fund balances that are not spent before dissolution would be transferred to the Town.

4.7 DEBT LEVELS

The Village has General Fund debt from the purchase of a backhoe, and debt for water and sewer. Debts for water and sewer would stay within the Water District and Sewer District that would be

formed if the Village dissolved and would only be paid for by tax payers within those special districts. The Town only currently has debt for four of their water districts, and those debts are paid by the tax payers within the respective special districts. Table 22 details Village and Town debt as of 5/31/19.

	Village Debt Balance End of Year (5/31/19)	Town Debt Balance End of Year (5/31/19)
General	\$56,000 (backhoe)	-
Highway	-	-
Water	2011 Bond: \$18,000 To be Issued: \$594,800	WD1: \$33,500 WD2: 309,200 WD4: \$79,300 WD5: \$284,600
Sewer	2003 EFC Bond: \$1,230,060	
Total	\$1,898,860	\$706,600

Table 22 - Village and Town Debt as of 5/31/19

5.0 MUNICIPAL EMPLOYEE SUMMARY

5.1 VILLAGE STAFFING

Table 23 provides a breakdown of the Village employee staffing in 2018, with the salaries (personal services expense) as reported in the AUD. The Village has 4 full-time and 10 part-time staff, including the Mayor, Village Trustees, and seasonal staff.

Position	Expenditure Reported in FYE18 AUD	# of staff and budgeted salaries
Legislative Board (Elected)	\$6,200	4 Trustees (in FYE18 there were only 3) \$2,000 per Trustee \$2,100 for Deputy Mayor
Mayor (Elected)	\$5,500	1 Mayor
Clerk/Treasurer (Full time) Part-time Clerk	Treasurer \$15,967 Water Admin \$15,852 Sewer Admin \$15,828	1 Clerk/Treasurer: \$44,000 1 Part-time Clerk: \$13.22/hr

Position		Expenditure Reported in FYE18 AUD	# of staff and budgeted salaries
Zoning (Code Enforcement)		\$4,170	1 Code Enforcement Officer
Playground and Rec Center - Seasonal Beach Staff		\$9,892	1 Beach Director 3 Lifeguards
DPW Staff are all full time and have DPW Duties and Water/Sewer Duties. DPW staff track their time for DPW, Water, and Sewer tasks on timesheets, so costs in the AUD are actual costs for these services. \$95,331 on DPW tasks \$18,394 on Water tasks \$28,078 on Sewer/Storm tasks	Buildings	\$1,199	1 Superintendent: \$58,000 1 Operator: \$45,000 + overtime 1 Operator/Laborer: \$14.90/hr + overtime
	Central Garage	\$3,692	
	Maintenance of Streets	\$28,674	
	Brush and Weeds	\$6,797	
	Snow Removal	\$11,106	
	Parks	\$14,697	
	Refuse and Garbage	\$29,166	
	Water Trans and Dist	\$18,394	
	Sanitary Sewers	\$27,997	
	Storm Sewers	\$81	

Table 23 - Village Staffing FYE 2018

Village staff are eligible for certain benefits depending on whether they are full-time or part-time employees. Table 24 details the benefits offered to Village staff and officials and the cost of those benefits.

Benefit	Full-time Employees	Part-time Employees	FYE18 Expenditure
State Retirement System	Village Clerk DPW Superintendent DPW Operator DPW Laborer	1 Part time Clerk	\$39,549
Social Security	Village Clerk DPW Superintendent DPW Operator DPW Laborer	3 Trustees 1 Part time Clerk 1 Mayor 1 Code Enforcement 4 Seasonal Beach Staff	\$15,153
Workers Compensation Insurance	Village Clerk DPW Superintendent DPW Operator DPW Laborer	None	\$2,983
Disability Insurance	Village Clerk DPW Superintendent DPW Operator DPW Laborer	1 Part time Clerk	\$153
Medical/Dental Insurance	Village Clerk DPW Superintendent DPW Operator DPW Laborer	None	\$43,316

Table 24 - Village Staff Benefits and Costs FYE 2018

The Village of Chaumont is required to make payments to the New York State Retirement System to make up for a deficiency due to several years where the Village was not participating in the state retirement system but had employees who were eligible. The Village pays an annual installment to pay off this deficiency and has only paid 6 of 25 installments as of September 2019. The office of the NYS and Local Retirement System (NYSLRS) office advised that the deficiency balance, which currently is about \$40,000, would pass to the Town in the event of dissolution. Other Villages in similar situations that dissolved paid the balance off before dissolution to avoid the obligation going to the Town. In the event of dissolution, if the Village did not pay the balance off, the NYSLRS would negotiate payments with the Town, and the Town would apply these costs to the former Village area taxpayers, not the whole Town.

The total compensation for Village employees and elected officials is detailed below in Table 25. A list of the Jefferson County Villages that reported to the State in 2018 is provided with their total salaries, benefits, and benefits as percent of salary in Table 26 for comparison and reference. The Villages marked with a star offer medical insurance benefits.

Total Employee Salaries	\$215,212
Total Benefits Paid	\$101,154
Benefits as % of Salary	47%
Total Compensation	\$316,366

Table 25 - Village Total Salaries and Benefits FYE 2018

Village	Total Salaries 6/1/17 - 5/31/18	Total Benefits 6/1/17 - 5/31/18	Benefits as % of Salary
Village of Ellisburg	\$9,630	\$739	8%
Village of Sackets Harbor*	\$421,012	\$102,596	24%
Village of Antwerp*	\$141,811	\$34,792	25%
Village of Adams*	\$483,483	\$133,001	28%
Village of Glen Park*	\$192,090	\$70,570	37%
Village of Mannsville	\$37,188	\$14,026	38%
Village of Deferiet*	\$123,497	\$54,100	44%
Village of Black River*	\$370,067	\$167,091	45%
Village of Alexandria Bay*	\$705,827	\$330,356	47%
Village of Chaumont*	\$215,212	\$101,154	47%
Village of Philadelphia*	\$359,124	\$171,176	48%
Village of Cape Vincent*	\$358,233	\$177,084	49%
Village of Brownville*	\$299,586	\$149,979	50%
Village of Evans Mills*	\$156,885	\$84,132	54%
Village of Carthage*	\$1,003,500	\$576,808	57%
Village of Clayton*	\$1,084,458	\$647,236	60%
Village of Dexter*	\$258,883	\$172,004	66%
Village of Theresa*	\$294,199	\$207,219	70%

Table 26 - Comparison of Jefferson County Villages Salaries and Benefits FYE 2018

5.2 TOWN STAFFING

Table 27 provides a breakdown of the Town employee staffing in 2018, with the salaries (personal services expense) as reported in the AUD. In 2018, the Town had 8 full-time and 51 part-time staff, including the Supervisor, Town Legislators and other elected officials, and seasonal staff.

Position	Salary as reported in FYE 18 AUD	# of staff and budgeted salaries
Legislative Board (Elected)	\$21,181	Deputy Supervisor: \$516.75 month 3 Council Members: \$427.86 month
Municipal Court	\$26,626	2 Justices 1 Court Clerk
Supervisor (Elected) (this line item also includes the Clerk to Supervisor position)	\$33,097	1 Supervisor: \$14,000 1 Clerk to Supervisor: \$19,094
Tax Collection	\$5,963	1 Tax Collector (position is eliminated in 2020 and duty given to Town Clerk)
Assessment	\$44,855	3 Assessors 5 Board of Assessment Review 1 Board of Assessment Review Secretary
Town Clerk (Elected)	\$34,480	1 Clerk: \$35,298
Personnel (includes Deputy Clerk and 2 nd Deputy Clerk)	\$18,994	1 Deputy Clerk: \$16,994 2 nd Deputy Clerk: \$13.22/hr.
Buildings	\$1,917	1 Cleaning Staff
Street Admin	\$58,590	Highway Superintendent: \$58,350 Highway Deputy: \$2,179 + MEO salary
Playground and Rec Centers	\$4,470	1 Recreation Director Summer Recreation Staff
Refuse and Garbage	\$42,296	6 Transfer Site staff
Water Administration	\$4,292	5 Water Board Members
Cemetery	\$1,200	Three Mile Bay Cemetery Manager
Zoning	\$21,640	1 Zoning Officer 1 Deputy Zoning Officer 5 Zoning Board Members 1 Zoning Board Secretary
Planning	\$5,468	5 Planning Board Members 1 Planning Board Secretary
Machinery	\$96,297	6 FT staff:

Position	Salary as reported in FYE 18 AUD	# of staff and budgeted salaries
Brush and Weeds	\$1,652	5 MEO*: \$20.15/hour 1 Highway Deputy: \$20.15/hour 2 Winter Seasonal staff: 1 MEO plows State Highways 1 On-call only MEO *MEO = Motor Equipment Operator
Snow Removal	\$112,225	
Services Other Governments	\$14,140	
Maintenance of Streets	\$72,607	
Water	\$19,164	Water Operator/Hwy MEO
Misc Fund (Public Health Officer)	\$2,000	2 staff 1 Medical Officer: \$1,000 1 Doctor: \$1,000

Table 27 - Town Staffing FYE 2018

Town staff are eligible for certain benefits depending on whether they are full-time or part-time employees. Highway Staff are part of the Teamsters Union and have their own contract with the Town. Table 28 details the benefits offered to Town staff and officials and the cost of those benefits. Positions marked with an asterisk are eligible for the benefit but the current employee in that position does not participate.

Benefit	Full-time Employees	Part-time Employees		FYE18 Expenditure
State Retirement System	Town Clerk Hwy Superintendent 6 Hwy Staff	None		\$50,596
Social Security	Town Clerk Hwy Superintendent 6 Hwy Staff	All Part-time Employees		\$50,104
Disability Insurance	Town Clerk Hwy Superintendent 6 Hwy Staff	All Part-time Employees		\$868
Medical Insurance	Town Clerk* Hwy Superintendent 6 Hwy Staff	No Part-time	2 Retirees	\$125,128
Other Negotiated Benefits	Town Clerk Hwy Superintendent 6 Hwy Staff	None		\$2,238

Table 28 - Town Benefits and Costs FYE 2018

The total compensation for Town employees and elected officials is detailed below in Table 29. A list of the Jefferson County Towns that reported to the State in 2018 is provided with their total salaries, benefits, and benefits as percent of salary in Table 30 for comparison and reference. All Towns in Jefferson County offer some type of medical insurance benefits.

Total Salaries	\$644,848
Total Benefits Paid	\$228,934
Benefits as Percent of Salary	36%
Total Compensation	\$873,782

Table 29 - Town Total Salaries and Benefits FYE 2018

Town	Total Salaries 1/1/18 - 12/31/18	Total Benefits 1/1/18 - 12/31/18	Benefits as % of Salary
Town of Philadelphia	\$421,895	\$136,374	32%
Town of Lyme	\$644,848	\$228,934	36%
Town of Brownville	\$695,380	\$283,361	41%
Town of Lorraine	\$296,441	\$120,883	41%
Town of Ellisburg	\$707,423	\$289,488	41%
Town of Cape Vincent	\$844,865	\$358,756	42%
Town of Rutland	\$449,362	\$194,227	43%
Town of Le Ray	\$938,254	\$412,964	44%
Town of Pamelaia	\$353,003	\$155,690	44%
Town of Adams	\$582,730	\$259,056	44%
Town of Theresa	\$628,763	\$293,690	47%
Town of Hounsfield	\$631,303	\$305,035	48%
Town of Rodman	\$433,428	\$220,715	51%
Town of Clayton	\$1,238,533	\$699,463	56%
Town of Orleans	\$1,005,276	\$573,696	57%
Town of Alexandria	\$1,013,375	\$595,947	59%
Town of Watertown	\$854,820	\$511,746	60%
Town of Wilna	\$709,381	\$433,069	61%

Town	Total Salaries 1/1/18 - 12/31/18	Total Benefits 1/1/18 - 12/31/18	Benefits as % of Salary
Town of Antwerp	\$444,710	\$280,689	63%
Town of Champion	\$689,635	\$461,282	67%
Town of Worth	\$96,102	\$69,870	73%

Table 30 - Comparison of Jefferson County Towns Salaries and Benefits FYE 2018

6.0 PROPERTY TAXES

This section addresses property taxes that are applied to Village or Town taxable properties, which includes Village, Town, and County taxes. Taxes on special districts are not included in this section because they are applied only to properties within each special district (at different rates) and are not Village or Town-wide. Dissolution would not affect special districts or the tax rates applied to those districts. Fire Services are included in the table below, because Village fire services would change in a dissolution scenario and may affect Town Fire Protection District rates. Table 31 details Village and Town Outside Village (TOV) tax rates from 2018. The figures in this table were provided by the Jefferson Real Property Department.

	Village	Town Outside Village
County	\$7.144979	\$7.144979
Town	\$0.547371	\$0.547371
Village	\$4.320027	-
Fire Services	Paid as part of Village tax	\$0.435
Total	\$12.012377	\$8.12735

Table 31 - Tax Rates per \$1,000 Assessed Value for Village and Town Taxpayers FYE 2018

7.0 LOCAL LAWS

When a Village dissolves, its local laws are replaced with Town laws. By comparing the Village and Town laws, stakeholders in the dissolution process can determine what similarities and differences exist between Village and Town laws, and which laws are approximately equivalent in terms of intent. A full list of the Village and Town local laws is available on the Chaumont Dissolution Study webpage: <https://www.danc.org/chaumont-study>. Table 32 lists the Village and Town local laws that, based on a brief review, cover the same intent to regulate.

Similar Local Laws	
Village Law	Similar Town Law
1990 LL1 Games of Chance	1991 LL1 Games of Chance

Similar Local Laws	
2009 LL2 NYS Uniform Fire Prevention and Building Code	2014 LL2 NYS Uniform Fire Prevention and Building Code and State Energy Conservation Construction Code
2017 LL3 Dog Control Law	2017 LL1 Regulations for Dog Control

Table 32 – Similar Local Laws

For the Village Laws that correspond to similar laws that exist in the Town, the relevant local boards may want to consider reviewing any differences and potentially updating the existing Town law to incorporate some aspects of the Village Law into the existing Town Law. These are topics for further consideration by the Town, if the Village elects to dissolve.

The following Village Laws in Table 33 are recommended to sunset with the dissolution of the Village, as they would not be applicable after the dissolution of the Village as a municipal entity. The reason for sunsetting the majority of these laws is clear: they aim to regulate a particular governmental aspect for the Village, and if the Village no longer exists, then there is no need for that regulation.

Village Local Law	Recommended Action
1984 LL1 Provide Village Assessment from Town	Village will not exist; sunset law at dissolution
1989 LL1 Establish Building Code Enforcement	
1990 LL2 Provide Publication of Notice of Adoption and Brief Summary Description of Local Laws	
1992 LL3 Annex Land	
2005 LL1 Annexation of Territory into Village	
2011 LL2 Annexation	
2014 LL1 Override Tax Levy Limit	
2015 LL1 Override Tax Levy Limit	
2019 LL1 Moratorium for Solar Energy Law (3 months)	

Table 33 - Village Laws that May Sunset with Village Dissolution

The following Village Local Laws in Table 34 regulate activities of residents. Each of these laws could be reestablished and pertain only to the use being regulated. These are topics for further consideration by the Town, if the Village elects to dissolve.

Village Local Law	Recommended Action
1985 LL1 Interim Development Law	Consider a similar law throughout Town or specific zone
1990 LL3 Enact Land Development Code	
1992 LL1 Vehicle and Traffic	
1992 LL2 Cutting of Grass	
1993 LL1 Establish Utility Tax Law	
1995 LL1 Adopt Code (Land)	
1999 LL1 Flood Damage Prevention	
2001 LL1 Sewer Use Law	
2005 LL1 Prohibiting Free Standing Fuel Burning Heat Equipment	
2005 LL2 Wireless Communication Law	
2006 LL1 Land Codes	
2007 LL1 Land Development Code	
2009 LL1 Land Development Code	
2011 LL1 Stop Streets	
2011 LL3 Property Maintenance Code	
2012 LL1 Water Use Law	
2014 LL2 Land Development Code	
2018 LL1 Adoption of New Subdivision Law	
2018 LL2 Amendment to Land Use Code – Remove all reference to Subdivision	
2017 LL1 Amendment to Land Use Code	
2017 LL2 Amendment to Chaumont Zoning Map	

Table 34 - Village Laws for Consideration by Town

8.0 CONCLUSION

This concludes the first phase of the Village of Chaumont Dissolution Study: the **Existing Conditions Report**. This report is intended to give a comprehensive “snapshot in time” of how the Village is currently providing services to residents. The next step in the process is to explore alternatives to delivery of services to improve efficiencies; up to and including Village Dissolution.

There is grant funding available through the New York State Local Government Efficiency (LGE) program that provides financial and technical assistance to local governments for planning and implementation activities necessary for the reorganization of municipal governments, functions,

and services. The Citizens Re-Organization Empowerment Grant (CREG) program assists local governments with dissolution or consolidation. Local governments that complete a municipal re-organization project are eligible for the Citizens Empowerment Tax Credit (CETC). This funding is a separate source of additional annual aid that is awarded in amounts equal to 15% of the combined real property taxes levied by all of the cities, towns, and villages that participated in the re-organization.

If registered voters in the Village of Chaumont decided to dissolve into the Town of Lyme, the combined tax levy would be \$370,065, based on FYE 2018 tax levies. The CETC is computed using 15% of the total combined tax levy in the last full year prior to dissolution¹⁰. Using FYE 2018 data, the CETC can be estimated to be \$55,510. Therefore, the consolidated Town would receive \$55,510 in state aid CETC annually, in perpetuity. This amount does not change annually and is set at the time of dissolution. See Table 35 for the potential CETC based on current available figures (these numbers are only an estimate).

	Village 6/1/17-5/31/18	Town 1/1/18-12/31/18	Total
FYE 2018 Tax Levy	\$155,900	\$214,165	\$370,065
Annual Citizens Empowerment Tax Credit (CETC) 15% of Total Tax Levy	-	-	\$55,510
Tax Levy if Village Dissolves & 15% Property Tax Credit is Applied	-	-	\$314,555 ¹¹

Table 35 - CETC Calculation Based on FYE 2018 Tax Levies

¹⁰ Tax Levies provided by Jefferson County Real Property and confirmed by Village/Town Clerks. The Town tax levy does not include levies for the Fire District and Fire Protection District.

¹¹ Assuming that 100% of the CETC is applied to offset taxes and there are no other cost impacts related to dissolution.