

Town and Village of Pawling Interim Study of Consolidation

NOVEMBER, 2020

Laberge
ENGINEERING
ARCHITECTURE



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Acknowledgments

Laberge Group would like to acknowledge and thank the members of both the of Pawling Town Board and the Village of Pawling Board of Trustees

Town of Pawling

Hon. James Schmitt, Town Supervisor
Hon. Philip DeRosa, Councilman
Hon. William Johnson, Councilman
Hon. Jim McCarthy, Councilman
Hon. Colleen Snow, Councilwoman

Village of Pawling

Hon. Robert Liffland, Mayor
Hon. Daniel Peters, Deputy Mayor/Trustee
Hon. John Burweger, Trustee
Hon. Earl Slocum, Trustee
Hon. Lauri Taylor, Trustee

To provide input on existing conditions as well as post-consolidation service provision, the Town and Village of Pawling each appointed two board representatives to serve as the Interim Consolidation Report committee. Should the vote to consolidate pass on November 30, 2020, additional resident members may be added to this committee.

We would also like to extend our sincere appreciation to the many staff members who provided valuable insights on operations and who collected and submitted significant data and program information, local input, and guidance throughout the process in order to produce this study of consolidation for the residents of the Town and Village of Pawling.



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I. Executive Summary

What is the Consolidation of a Village and Town?

In July of 2020, the electorate of the Town and Village of Pawling submitted petitions calling for the consolidation of the Town Pawling, (Town) and the Village of Pawling (Village) in accordance with the N.Y. Government Reorganization and Citizen Empowerment Act (Article 17-A of the General Municipal Law). The Village of Pawling is a municipality wholly contained within the Town of Pawling and it is the only Village within the Town.

The petition submitted by Town residents contained 618 valid signatures out of 644 signatures collected. The Town Clerk reviewed and certified the petition on August 10, 2020. The Village Clerk reviewed and certified the petition submitted by Village residents on August 7, 2020. The Village petition contained 165 valid signatures out of the 176 total signatures collected. Subsequently, in accordance with General Municipal Law Article 17-A pursuant to voter-initiated consolidation, both the Village Board of Trustees and the Town Board passed a resolution on September 1, 2020 and September 2, 2020 respectively calling for a referendum on the consolidation of the Town and Village. The referendum will be held on November 30, 2020. If the referendum passes in both municipalities, the consolidation process will follow the Voter-Initiated timeline outlined in General Municipal Law Article 17-A (*see overview / flow chart on page 21*).

Pursuant to the N.Y. Government Reorganization and Citizen Empowerment Act, consolidation is defined as:

- (a) the combination of two or more local government entities resulting in the termination of the existence of each of the entities and the creation of a new entity which assumes jurisdiction over all the terminated entities; **OR**
- (b) the combination of two or more local government entities resulting in the termination of the existences of all but one of the entities which shall absorb the terminated entity or entities.

Pawling would be the first consolidation of a village and town to take place under this statute and as such there are many questions about how to proceed with the consolidation of governments, including a fundamental question as to what type of governmental structure is possible.

Based on the definition outlined above, the consolidation of the Town and the Village may likely be a consolidated Town government. The option to terminate a Town incorporation is not permitted under the laws of New York State, as a village cannot exist without being in a town boundary. In addition, there is no ability for the lands outside the current Village to exist as an unincorporated area of Dutchess County.

However it is important to note that the “law is flawed” and there exists a potential interpretation that a single entity coterminous town-village may meet the criteria under Article 17-A of the General Municipal Law. Without case law or clarity, many questions exist that may require judicial intervention.

Posed with the question regarding whether or not a Article 17-A can be used to create a coterminous-village town government, an informal opinion of the New York State Department of State argues that a coterminous Town-Village does not meet the definition of consolidation under Article 17-A because the Town and Village would both continue to exist as **legal entities**. The informal decision supports a previous New York State Department of State informal opinion offered during similar discussions pertaining to the Village/Town of New Paltz. If determined legally valid, this informal opinion would preclude the option of creating a coterminous Town-Village entity. Section VII of this report examines considerations related to a coterminous entity under Article 17-A.

It is important to note that whether the consolidated entity is a Town or a single entity coterminous Town-Village (that primarily functions as a Village), the boundaries of the consolidated government will be the existing Town territory and all elections for the consolidated government would be held on this same territory now known as the Town. There are certain distinctions in the powers, functions and positions between a town government and a village structure that would need to be carefully evaluated, should the electorate vote yes for consolidation and secondly that a single entity coterminous Town-Village is deemed to meet the definition of a consolidated government under Article 17-A.

We recognize that the Government Reorganization and Citizens Empowerment Act is imperfect, and that there are many questions about how to proceed with the consolidation of governments. While there is precedent for a village dissolution, and precedent for district consolidation, there has not been a village-town consolidation in New York State. As such, the development of a Consolidation Plan and the uncertainty surrounding the structure to be adopted in place of the existing town and village will be time consuming, complex and expensive. Much care must be taken to consider the various alternatives available, and compromise and foresight will be required as both governments and the public opine on the structural option(s) available in a Town –Village consolidation under Article 17-A.

For purposes of this interim study, the resulting entity will be referred to as the Consolidated Government and the governing board will be referred to as the Consolidated Board. This interim study lays out what a potential consolidated government could look like. Due to uncertainty of a coterminous government meeting the definition under Article 17-A , this study did not evaluate in detail the specific implications of a coterminous government structure; however the study notes distinctions and areas needing further review. It should be noted, the general issues related to services and service delivery issues are fairly similar in either structural model.

In a consolidation, both the Village and the Town will have representatives jointly crafting the framework for a new governance structure and both will need to adopt the final plan. However, as a government cannot bind a future government, the jointly developed Consolidation Plan does not have to be followed by the future government.

What is an Interim Study of Consolidation

Purpose of this Study

The purpose of this study is to outline the process of consolidation pursuant to Article 17-A of the General Municipal Law, describe the current individual and joint municipal governance, provide pertinent information regarding services and service delivery systems, and highlight potential post-consolidation conditions and key issues that voters may choose to consider while making their decision.

The formal process established in Article 17-A for a voter-initiated consolidation charges the Town and Village with the responsibility of developing a Consolidation Plan AFTER the November 30, 2020 vote on consolidation and only if there referendum passes in both municipalities. However, in the interest of providing the citizens of both municipalities with facts and insights, and to aid in making an informed and fact-based vote on the referendum, the Town and Village Boards have chosen to provide residents with information as to potential impacts of a consolidation prior to the vote. Toward that end, they commissioned this **Interim Study of Consolidation**, prior to the referendum.

This interim report is provided to answer as many questions as possible, yet there are most likely many questions left unanswered. Should the Village and Town residents choose to consolidate on November 30, much work, patience, compromise and effort must be undertaken to craft a new governance structure that meets the needs of both communities as they merge into one.

Precedent-Setting Process

This precedent setting process should not be taken lightly, as it will be the foundation not only for a new Pawling, but for all future governments as they look for lessons and direction under Article 17-A.

Should the electorate choose to consolidate the Town and the Village, the required Consolidation Plan will be developed and must be approved by the Town and Village Boards within 180 days. The Consolidation Plan is required to layout a formalized plan for governance, provide a detailed list of services, stipulate methods of service delivery, and establish proposed taxation for special districts created for service provision, among other components. Once the consolidated government is effective, ultimately all future decisions will be made by the consolidated government legislative body.

The Town and Village established a Joint Steering Committee for the Interim Study of Consolidation comprised of two Village and two Town representatives to provide information and non-binding input into the post-consolidation governance. In addition, the Village and Town governments provided valuable local input and guidance to the consultant through the Steering Committee and via interviews with department heads, staff members, and volunteers. The consultant team held a series of work sessions which focused on a review of the Village and Town budgets, financial obligations, future taxes, and governance. These sessions also entailed discussions regarding service continuity should the municipalities consolidate. The committee was asked to consider sensitive issues, including which services currently performed by the Village would be continued to be provided by the consolidated government; which services would be terminated; the various mechanisms to continue and finance certain services; the future of existing employees, what potential Village laws and regulations would require the new consolidated government's attention, and the overall potential fiscal impact of a potential consolidation on Village and Town taxpayers. This interim study is the culmination of the Village and Town's preliminary and non-binding investigations into which options would best serve the community if the municipalities were to consolidate.

History in Shared Services and Consolidation

The Town and Village have a long history of effective and cost-efficient collaboration, sharing of services, and delivering joint services. While there may initially appear to be significant areas of duplication of services between the Town and Village, this perception is largely based on duplication of department titles rather than redundancy in service provision. **Further investigation has revealed that current service overlap is, in fact, limited and has minimal fiscal impact.** Interviews with Trustees, Board Members, Department Heads, and other representatives of both the Village of the Town has revealed that the municipalities cooperate, coordinate, and collaborate to a far greater extent than has been generally

understood. In fact, a strong and well-functioning “**division of labor**” already exists between the municipalities established via formal Inter-Municipal Agreements. This strong history of shared services has resulted in significant cost savings for taxpayers. The shared services between the Town, Village and Dutchess County are significant. The brief summary of existing shared services listed below is discussed in greater detail in Section III – Governance Options.

- **Wastewater:** The Town and Village provide management of wastewater via the Pawling Joint Sewer Commission. This Commission oversees and manages the operation and expansion of sewer services for residents in both the Village and the Town. The Village currently owns and operates the system and through inter-municipal agreements, the Joint Sewer Commission provides services to both Village and Town residents.
- **Water:** The Village Water Service extends water services to Town residents outside the Village.
- **Fire:** The Pawling Fire District is a unique application of shared services, as it is one of only several joint Town-Village Fire Districts in New York State. The District provides fire protection on a town-wide basis.
- **Recreation and Park Services:** The Town currently provides a rich array of recreation and park services and programs for youth, adults and seniors on a town-wide basis, including Village residents.
- **Highway Services:** The Town and Village Highway Departments share a number of services. Examples include:
 - Joint purchase of salt and sand and share the storage facilities.
 - Joint purchase of fuel and shared fueling station.
 - Equipment and Staff Sharing as needed.
 - Village crew does the road markings for the Town.
 - Select paving projects are coordinated and/or provided as a shared service with Dutchess County.
- **Additional Services:** The Town provides the following services on a town-wide basis, including the Village:
 - Assessing is performed on a town-wide basis by the Town Assessor.
 - The Town transfer station is open to all Town residents, including Village residents.
 - Youth and Senior Services.
 - Ambulance Services.
 - Dog Control.

How will Governance, Services, and Functions of the Village Change?

Under a citizen initiated consolidation, the electorate votes on the simple question of: Should the Town and Village of Pawling consolidate? Under the process outlined in Article 17-A, all details related to the Consolidated Government are developed and approved by the Town and Village Boards after the November 30th referendum. The Consolidation Plan has required content and provides a detailed analysis of what post-consolidation governance, service conditions and property taxing will be for Village residents and Town residents. A summary of the required Consolidation Plan elements is detailed in Section II - Introduction.

A primary consideration related to the possible consolidation the Village and Town of Pawling is the change in voter representation that will occur. Currently all Village decisions regarding the governance, policies, services and taxation are made by the Village Board of Trustees which is comprised of, and elected by, Village residents only.

Consolidated Municipal Electorate

Should the electorate of both municipalities vote to consolidate, the consolidated municipality will have a governing body elected by the entire population of the former Village and Town.

Consequently, decisions on all issues impacting current Village residents will be the responsibility of the Consolidated Government controlled by officials elected by a consolidated entity vote.

Thus, it is possible that all decisions currently made by the Village Board of Trustees could be made entirely by individuals who do not live within the current Village boundaries and who are not benefitted by the various services that are now within the control of the Village Board.

The consolidated government's budget will include the merged staff, facilities, services and resources of both the current Village and Town. The consolidated entity will have the power to determine which Village specific services will be provided, how they are delivered and how they will be funded. All current Village specific services could be provided by the consolidated government and could be paid for via special taxing entities, i.e. water, sewer, fire, police, lighting, sidewalks and refuse. Similarly, all decisions that were formerly made by the Village Planning Board and Village Zoning Board of Appeals would be made at the consolidated government level.

The highlighted section below, outlines some of the perspectives on representation of those that are proponents of maintaining the Village and those that are proponents of consolidation.

Post Consolidation Conditions:

Proponents of maintaining a Village government argue that it is important to have a governance make-up that is elected from, and represents the specific needs of, the Village. The proponents maintain that an elected body chosen by the Village electorate, can better represent and respond to the needs of the urban Village community as compared to an elected body representing and responding to a significantly larger population with a far more diverse set of needs. A number of Village of Pawling stakeholders indicated that the vibrancy and character of the Village has been enhanced overtime because a Village governance structure has been focused on developing services and policies that foster a thriving urban community. They are concerned that a consolidated town-wide governance structure will dilute both the village representation in governance and its attention to laws, codes and services needed to create and maintain a vibrant Village. Advocates further state that they see a correlation between quality of life and Village laws, rules and regulations particularly related to Village controlled land use, zoning and code enforcement that recognize and address the unique issues of the Village. Village governance proponents also cite the linkage between Village centric decision making and services such as land use, water, sewer services, etc. to urban quality of life.

In contrast, proponents of consolidation believe that a consolidated government structure can represent the views of all residents and that it can better integrate and capitalize on the assets and strengths of both cultures and communities. It is argued that in fact it is this combination and balance of a thriving downtown in a rural area surrounding the urban center that makes the Town of Pawling a unique and attractive community. Consolidation could foster integrated land use planning, expanded implementation of existing shared services such as water and sewer. Consolidation also creates opportunities for structural re-organizations that facilitate new and innovative ways of operating government that may not currently be possible under two separate entities. Consolidation can also present opportunities for increased efficiencies, elimination of potential duplication and overall taxpayer savings.

The Town and Village established a study committee to provide guidance and potential options. There was a consensus among the study committee members that the study should assume that all the services currently provided, including those specific to the residents of the Village, should continue, to the extent legal and feasible. This study reflects that position. The study assumes that all services currently provided on a town-wide basis will continue and current Village-specific services will be provided by the Consolidated Government and will be paid for via special taxing entities, i.e. water, sewer, fire, police, lighting, sidewalks and refuse. These services will not be paid for by non-benefitted users.

Should the voters elect to consolidate, the Town and Village Boards would be required to restructure the organization to meet the needs of a consolidated government. The consolidated government will have a broader scope of responsibilities than either the current Town or Village, and may result in the need to consider alternative organizational structures that recognize the increase in workload and broader scope of responsibilities of the Consolidated Government. Currently a number of oversight and administrative functions are carried about by the municipal Boards, subcommittees and/or volunteer appointed boards such as the Planning and Zoning Boards. As the government becomes more complex, the increased workload

may prove to be an unrealistic expectation of the Consolidated Board and the appointed boards. Three areas for consideration in a Consolidated Government are:

- Reorganizing the central administrative functions to combine budgeted positions into the consolidated government Administrator position responsible to manage day to day operations and to carry out the policies and directives of the consolidated government. The responsibilities of the consolidated government will be far more expansive than the current Town government. It is likely that the consolidated entity will find it necessary to employ a dedicated municipal administrator (I.e. Town Administrator or Village Administrator), reporting directly to the Board, who would be responsible for carrying out the policies of the Consolidated Board's policies. The Administrator could be responsible for implementing the consolidation plan, overseeing municipal audits, coordinate and manage the new district formations, negotiate union contracts and ensure the implementation of the goals of the new consolidated government.
- Converting of one of the highway management/supervisory positions into a Water/Sewer Superintendent to oversee the water and wastewater system and services. In this more complex Consolidated Government, a dedicated staff person could provide the needed day to day oversight, and management of the operations that is currently performed by the Village Board. As is the case today, the consolidated government may also consider requiring a water and/or wastewater treatment operator license for the position, thereby reducing the need to contract out that service.
- Creating a Municipal Planner position to serve the consolidated government's Planning and Zoning Board of Appeals. Currently both the Town and Village Boards have heavy workloads and neither the Town nor Village have a Planner on staff. In a consolidated government, the workload of the volunteer Planning Board and Zoning Board of Appeals will essentially double; which may make it impractical for the new combined boards to function without professional staff assistance.

This Interim Study can only present a possible model of services and outline alternatives, the potential one-time costs related to Consolidation Plan development and implementation; the potential recurring cost savings and the possible impact on property taxes to help guide the discussion and decision making process. The assumptions and models used in this study were informed from input from Village and Town officials; however, were not voted upon by any governing body. As such, this study is not, and cannot be, an exhaustive analysis of each service because multiple options still remain available.

Table 1: Summary of Potential Conditions Post Consolidation Resident Checklist on the next page summarizes the potential outcomes of a consolidation identified during the Interim Study process. The purpose of this checklist is to assist each voter in making an informed decision by providing impartial and objective information on the impact that a potential consolidation would have on (1) the provision of services, (2) their level of representation in local government, and (3) cost and taxation implications. This description of potential post-consolidation conditions is offered as a tool to assist voters in evaluating the "Pro's" of consolidation (why they might vote "Yes") as well as the "Con's" of consolidation (why they might vote "No"). This practical tool provides the electorate of both municipalities the opportunity to track their opinion on each potential post-consolidation condition by checking boxes to the right of each issue.

Prior to reviewing the Checklist, it is important to reiterate that the process of consolidation is very complex, and is grounded upon a statute that has many ambiguities and for which no implementing regulations have been adopted. Because of the complexity of the process coupled with the fact that no consolidation has ever occurred in New York State between a Village and a Town, there are numerous unknowns as to how the consolidation process might play out and how much it might cost. Should the voters decide on

November 30, 2020 to consolidate, the process will require much care, forward thinking, compassion and understanding on behalf of the study committee to recognize the potential effects of the new government structure on all of the residents. While the process can be marred and drawn out due to potential litigation, posturing, and stances of control, it is important to note that Article 17-A provides citizen's a voice and an opportunity to have their elected officials come together and create a new governance model. It should also be noted that the consolidation process expressly provides for litigation to resolve disputes in connection with development of the consolidation plan. In the event of such disputes, costs could greatly exceed those that otherwise would be incurred, with a potential to reduce or eliminate short term recurring cost savings and possibly result in a net tax increase for Pawling taxpayers.

The **Potential Conditions Post-Consolidation Resident Checklist** provided on the following pages is offered as a practical tool to assist each voter in making an informed decision by providing impartial and objective information on the potential impact that a consolidation may have on (1) the provision of services, (2) level of representation in local government, and (3) cost and taxation implications. Each voter can use this checklist to evaluate what they deem to be the "Pro's" of consolidation (why he or she might vote "Yes") and the "Con's" of consolidation (why he or she might vote "No") by checking the boxes to the right of each issue to help them track their opinions.

Potential Conditions Post Consolidation Resident Checklist

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REPRESENTATION AND GOVERNANCE

The new governance system will be a Consolidated Government structure that represents all residents within the existing Town boundaries. Consolidation will result in the elimination of the both existing Village and Town governance structures, including the Village Mayor, Board of Trustees, and Village Justice who are currently elected exclusively by, and who represent and set policy for, the area currently known as the Village; as well as the current town governance structure including the Town Supervisor, Town Board and elected officials that represent the entire town.

An informal opinion of the New York State Department of State argues that a coterminous Town-Village does not meet the definition of consolidation under Article 17-A as the Town and Village would both continue to exist as legal entities. However, there exists the potential for an interpretation that a single entity coterminous town-village may meet the criteria under Article 17-A of the General Municipal Law. As such, there is a potential uncertainty as to the type(s) of governmental structures allowable to be the Consolidated Government, however, regardless of the whether the structure is a Town government or a coterminous Town-Village functioning primarily as a Village, the issues relative to representation remain the same. The consolidated government will represent all residents of the existing Town and Village.

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All decisions that were formerly made by the Village Board of Trustees, Planning Board, and Zoning Board of Appeals would be the responsibility of the Consolidated Government that represents the entire territory currently known as the Town. Village residents will have a smaller voice in their government and in their representation. Currently Village residents have a sole input in what is determined for the Village. The Village has a population of approximately 2,085 people while the Town including the Village has a population of 8,225 people. If consolidated, all decisions impacting Village residents would be determined town-wide, and the Village residents' voice may be diluted in a consolidated governance structure. Please see further discussion on representation in the blue call-out box in the Executive Summary on page 27.

POTENTIAL COST SAVINGS VS. A PROPERTY TAX SHIFT

The study process identified post-consolidation cost savings resulting from the consolidation in an estimated amount of \$172,000. However, the process also identified \$119,000 in cost increases associated with the impact of labor contracts, harmonizing employee benefits, and costs associated with workload impact. The net recurring minimal savings is estimated to be \$53,000. However, these numbers do not reflect the enormous costs associated with plan development, transition/implementation, and litigation described below and on page 18.

The estimated impact on Village and Town property taxpayers is primarily **a shift of tax levy from the Village to the Town-wide property tax base**, rather than the impact of the estimated recurring cost savings.

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After paying for costs associated with the consolidation, Village residents may experience a reduction in their property taxes due primarily to the **shifting of taxes to the Town outside Village tax payer**. Town residents outside the Village would shoulder an increase in taxes due to this shift. Town residents outside of the Village would only see savings if they receive the Citizens Empowerment Tax Credit (assuming the funds are appropriated annually by New York State).

UP-FRONT, ONE-TIME PLANNING AND TRANSITIONS COSTS

The pre-consolidation process is complex, has a long timeline and is costly. In the case of Pawling, as the first potential town-village consolidation, the upfront costs could be even greater. The planning and implementation processes could take years and may not be complete until mid-2022 or later and the majority of the planning and implementation costs will occur prior to consolidation. Initially there will be costs associated with the development of the Consolidation Plan and the costs of implementation of the Plan.

The Plan development process may be complicated by the uncertainty as to the option(s) of the type of governmental structure that can replace the existing Town and Village. Section IV of the Interim Report details the types of costs anticipated. A rough estimate of the costs could be in the range of \$350,000 to \$480,000 and does not include legal and other costs that may arise from disputes, litigation or the necessity to create a second Plan, should the first fail at a permissive referendum. At the time of the drafting of this Interim Report, a lawsuit has already been filed. The cost of litigation simply cannot be quantified at this time, and the costs are borne by the taxpayers.

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These one-time costs could be reduced through potential Department of State consolidation grants of \$100,000 (should the funds be restored by New York State) and through use of up to 30% of the Citizens Empowerment Tax Credit funds for the first few years. Should these funds not be available, the costs would be borne by the Town and Village taxpayers.

Resident Checklist Page 3

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LAND USE POLICY AND OPERATIONS

Currently the Village and Town have very different zoning laws, rules and regulations reflecting each community's Comprehensive Plan, vision, land use values and needs. They each have a Planning Board and Zoning Board of Appeals to support their land use governance responsibilities. The Joint Study committee agreed that it is critical for the consolidated government to respect and preserve the diversity of the urban-focused Village and the more rural Town outside the Village land use policies in a consolidated government.

The possible loss of representation and potential inability of a consolidated government to focus on the needs of both the Town and the Village was a shared concern; but of particular concern to the Village given its potential loss of representation and possible loss of control of the Village's Comprehensive plan and zoning policies.

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Should the voters elect to consolidate, a potential option would be to establish that the membership of the Planning Board and Zoning Board be constituted to require a set number of three (3) members from both the area known as the Village and four (4) from the area of town outside the village. Note: further review of municipal home rule law is needed to determine if place of residence can be established as a formal selection criteria for the Consolidated Government's Planning and Zoning Boards

The consolidated government could create a new Planner position to support the work of the consolidated boards.

MAINTANANCE OF VILLAGE AND TOWN SERVICES

A primary goal established by the Joint Town-Village Study Committee was to maintain, where feasible, the services delivered by both the Town and the Village, including the services delivered uniquely to Village residents only. As such, the study process identified the potential to create new taxation districts to provide the current Village-specific services. Ultimately the Consolidated Board will make all governance and financial decisions for these taxing and service districts.

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TOWN-WIDE SERVICES

Based on preliminary discussions, stakeholders have indicated that they would support the continuation of all existing services currently provided town-wide. These services include: Parks and recreation, including the Lakeside Park, Murrow Park and the golf course, youth and senior programming, the Transfer Station, the Assessor, Dog Control, and ambulance services.

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ADMINISTRATION, FISCAL, AND LEGAL SERVICES

Currently both the Village and the Town have a central administration, fiscal office and contract for legal services. There are overlapping functions that can be streamlined; however, given the material differences in services delivered by the Town and the Village and the combined increase in volume of activity, the recurring savings opportunity post consolidation is marginal and is recommended to occur through attrition. The impact of the pre consolidation planning and implementation process is detailed separately.

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Resident Checklist Page 4

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ORGANIZATIONAL STRUCTURE

Through the consolidation planning process, the Village and Town Boards may want to consider re-organizing and re-deploying resources in the new government structure to best meet the needs of a larger organization with broader responsibilities. Potential restructuring could include 1) the creation, through re-organization, of an Administrator that could provide day to day management of operations and assure that the policies of the board are carried out; 2) the creation of a Planner to support the work of a volunteer consolidated Planning and Zoning Boards that will essentially be handling double the workload of the existing boards and 3) Assignment of the functions of a Water/Waste Water Superintendent to one of the supervisory positions in the highway department to oversee and administer these critical services.

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LAW ENFORCEMENT

Currently the Village of Pawling contracts with the County Sheriff to provide enhanced daily law enforcement patrolling services. However, upon consolidation, that contract would terminate and this service would no longer be available to village residents.

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However, the newly established Consolidated Government may elect to extend this contract town-wide or a special law enforcement district could be established if special legislation were passed by the New York State Legislature authorizing it. The Town of Pawling does not currently have dedicated police officers but rather relies on the State Troopers and the limited Sheriff's road patrol for law enforcement.

HIGHWAY SERVICES

All Town and Village streets would become a part of the Consolidated Government and the consolidated government would be responsible for ongoing street maintenance and paving improvement program. Given the current division of labor between the Town and Village departments, minimal costs savings were identified and potential cost increases relative to wage and employee benefit costs were identified. Upon consolidation, additional opportunities for increased efficiencies may be possible.

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REFUSE COLLECTION

The Village currently provides weekly refuse pick up and bi-weekly recycling pick up for all residential units. One option would be for the Consolidated Government to consider the creation of a Refuse District for the residents of the Village and put out a bid for private hauler service for the residents of the Village. It is estimated that the average annual fee would be \$135 higher than the current Village fee.

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VILLAGE STREET LIGHTS

One option would be for the Consolidated Government to consider the establishment of a street lighting district to provide and fund street lighting in the Village and the decorative lighting in the business center of the Village. The service would be funded by property taxes paid by residents of the former Village.

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Resident Checklist Page 5

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VILLAGE SIDEWALK DISTRICT

One option is for the Consolidated Government to consider the establishment of a sidewalk district to provide for maintenance and repair of sidewalks in the Village. The service would be funded by the residents of the former Village through the Lighting District.

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CODE ENFORCEMENT AND BUILDING INSPECTION

Currently the Village and Town have separate building inspection staff to support and enforce each municipality's land use rules and regulations. One option would be for the Consolidated Government, to create a Building Inspector's office would include existing staff from both operations. This new organization would provide back-up staff that would enable full coverage during holidays and vacations; would enable maintenance of a single set of records utilizing the same software system and may increase office efficiencies.

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CITIZEN EMPOWERMENT TAX CREDIT (CETC)

The Citizen Empowerment Tax Credit is one of the main reasons consolidation is considered by local communities. It is provided to encourage the consolidation of local governments. Post consolidation, a credit equal to 15% of the Town and Village property tax levies is provided to the Consolidated Government. By law, 70% of the tax credit must be used for property tax reduction on a town-wide basis. However, the funds are not guaranteed and are subject to annual appropriation by New York State.

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- **100% of CETC \$795,943**
- **70% of CETC \$557,160**

Important Note: The lack of a long term guarantee creates uncertainty in the availability of the credit. In 2020, due to NYS's fiscal condition resulting from the pandemic, eligible municipalities have received 80% of their grant awards.

Summary of Estimated Fiscal Impact

In a consolidation of government, a number of financial dynamics simultaneously occur and it is the aggregation of the multiple changes that determines the ultimate change in tax rates for Village and Town outside Village property taxpayers. The fiscal impact of a consolidation on taxpayers is influenced by a number of factors including:

- The restructuring of the consolidated government and the level of cost savings that can be achieved through the restructuring.
- Decisions related to services, service models and level of service that the consolidated government will provide.
- Determination of services that may be provided through districts on a sub-town level such as lighting, sidewalks, etc.
- Shifting of taxes from one tax base to another. In a consolidation, there will be shifting of costs such as highway services from the Village tax base to the Town-wide tax base. There will also be shifting of costs such as highway services from the Town outside the Village tax base to the Town-wide tax base, and there will be certain costs that remain on the Village tax base such as sidewalk and streetlights that will be taxed through special taxing districts. In the consolidation, while Village tax rates go down, the cost savings are minimal. Rather, it is a shift of the tax burden to Town taxpayers who live outside the current Village.
- Level of CETC assumed to be available and at what level is it applied to reduce property taxes. The CETC is subject to annual New York State appropriations, and as such, we have included an analysis of the effect of consolidation with and without the additional state aid. In addition, 70% of the credit minimally has to be applied to the reduce property taxes; however up to 100% may be applied to reduce taxes.

As noted earlier, because of the complexity of the process, coupled with the fact that no consolidation has ever occurred in New York State between a Village and a Town, there are numerous unknowns as to how the consolidation process might play out and how much it might cost. Accordingly, estimates as to how much the entire consolidation process might cost are necessarily very rough and subject to change depending on how the consolidation process unfolds.

One-time Transition Costs, Potential Recurring Cost-Savings and Tax Shift

One Time Consolidation Plan Development and Transition Costs

It is important to understand that the timeline for implementing consolidation is uncertain. Under the mechanism set forth in the statute, we estimate that the consolidation could possibly not be final until mid-year 2022 at the earliest. However, in determining the effective date, the Consolidation Plan may also want to take into account both the fiscal years of the existing Town and Village as well as the fiscal year of the Consolidated Government. In addition, if consolidation ends up involving mediation and/or other litigation as authorized by the statute, this timeline could be extended by months and even years, particularly if there are appeals of any initial court decision. During the period prior to implementation of the consolidation, the Village and the Town will be incurring the planning and implementation costs. Various options, such as revenue anticipation notes, would have to be explored in order to cover these costs while awaiting the grants and CETC should they be available. Should the consolidation grant and CETC not be available,

such one-time costs will have to be borne by the taxpayers. In this instance, it may take many years of achieving recurring savings in order for the taxpayers to recoup these front end costs.

Rough estimates of the Consolidation Plan development costs could range from \$105,000 to \$180,000 and the costs for Plan implementation could range from \$250,000 to \$400,000 and again this does not include any potential costs associated with litigation. These include, but are not limited to:

- Significant Legal, consultant, and engineering assistance as part of the transition of the Sewer Commission to a new entity.
- Development of a unified Comprehensive Plan, integrated Zoning and Land Use Regulations, SEQR, and possible GEIS.
- Restructuring of current bond and other financing arrangements.
- Merging or incorporating village and town laws into a single code. This task will be quite involved given that each municipality has numerous existing local laws that will have to be reviewed, amended or in some cases rewritten. In particular the current master plans and zoning code for each municipality will have to be merged and or revised.
- Restructuring of the planning board and zoning board of appeals and transitioning existing applications for zoning and planning approvals.
- Coordinating employment and human resources activities relating to the consolidation including negotiating union contracts, elimination of positions, pension, health insurance and other benefit issues.
- Development of a full audit of the Town, Village and special districts.
- Development of map, plan and reports for district formation (water, sewer, lighting, sidewalk, police, and fire).
- Purchase of software or licenses for the integration of village staff to town staff and services (accounting, Microsoft 365, court compliance, codes and planning).
- Training for staff and new planning board and zoning board members.
- Development of a facility building assessment for the integration of staff into town facilities.
- Preparation of an Engineering Report for the expansion or construction of a unified highway facility.
- Development of a unified Comprehensive Plan Development of unified and integrated Zoning and Land Use Regulations.
- Legal Services for the merging of current Village laws into Town laws.
- Appraisal and sale of Village Hall.
- Digitization of Village Records and integration into the Town of Pawling Records Management System.

Provision of legal services that will be needed to address any number of potential issues that will arise during the transition and in response to any lawsuits that may arise during the consolidation process. At the time of the development of the Interim Study, there was already a suit filed prior to the vote that evidences that costs of consolidation will include litigation expenses. These costs are borne solely by the taxpayers

The Town and Village will need to determine the funding mechanism to cover these costs. The uncertainty of the New York State grants for consolidation increases the complication of making a decision on consolidation. If New York State reopens the Citizen Restructuring Empowerment Grant, there would be available \$100,000 (\$50,000 each) to support the interim study and tasks prior to the referendum and the

development of the Consolidation Plan. In addition, should the same grant program be available, the Town and Village are eligible for an additional \$50,000 each for a total of \$100,000 towards the transition and implementation tasks. Should the CETC continue to be funded, 30% of the CETC or approximately \$238,000 per year could be dedicated for the first few years to cover these costs.

Potential Post-Consolidation Recurring Cost Savings

**Potential Recurring
Cost Savings**

Cost savings in consolidations result from the elimination of duplicated services and re-organizing operations to optimize economies of scale. As the Town and Village have a very limited number of overlapping functions, cost savings from the elimination of positions is limited, and actual cost savings via the merger minimal at best.

The study process identified cost savings via the elimination of the one board, the consolidation of the Justice Court and the attrition of a position plus reductions in costs due to a merger. In total these potential expenditure reductions are estimated at \$172,000. However, the process also identified \$119,000 in potential cost increases associated with the impact of restructuring. These include the potential increase of Highway Department wages, the potential harmonization of employee benefits and the proposed addition of a Planner position.

In the case of the consolidation of the Town and Village of Pawling, the shifting of costs from the three existing

tax base buckets (Village, Town-wide, and Town outside Village) to one Town-wide tax base bucket has a significant impact on how the property rates shift well beyond the impact of the cost-savings and service delivery decisions. **Table 2: Summary of Projected Fiscal Impact of Consolidation** compares the current tax rates for both Village residents and Town outside Village residents to the post consolidation tax rates that were developed using the assumptions of services outlined in the report

Please note that this impact is related to the post consolidation scenario and does not reflect the one-time costs that the Town and Village taxpayers may have to fund.

Property Tax Shifting

The projected reduction of taxes on Village residents is primarily due to the shift of the tax burden to residents who live outside the village. The recurring savings is a minor component of the reduction in the Village taxes.

Town outside of Village residents will see an increase in their taxes and only see savings based on potentially receiving the Citizens Empowerment Tax Credit (CETC) if it is appropriated annually.

| Table 2A. Impact on Property Tax Rates | | | | | |
|---|------------------|----------------------------|-------------------|--------------------|--------------------|
| Village Residents | Current | Model - Post Consolidation | | | Change in Tax Rate |
| | Current Tax Rate | Tax Rate No CETC | Tax Rate 70% CETC | Tax Rate 100% CETC | |
| Total -NO CETC | \$20.47 | \$14.52 | | | -29.1% |
| Total 70% CETC | \$20.47 | | \$13.47 | | -34.2% |
| Total 100 % CETC | \$20.47 | | | \$13.02 | -36.4% |
| Town Outside Village Residents | Current | Post Consolidation | | | Change in Tax Rate |
| | Tax rate | Tax Rate No CETC | Tax Rate 70% CETC | Tax Rate 100% CETC | |
| Total -NO CETC | \$8.04 | \$9.04 | - | - | 12.4% |
| Total 70% CETC | \$8.04 | | \$7.99 | | -0.7% |
| Total 100 % CETC | \$8.04 | | | \$7.54 | -6.3% |
| <p><i>Note 1: Full set of notes in Appendix</i></p> <p><i>Note 2: Village Residents will be paying for full refuse fee in addition to property taxes. Estimated increase from \$219 to estimated average rate of \$355</i></p> <p><i>Note 3: Eligible for CETC – Only the General Fund and Highway Fund. No Special Districts.</i></p> <p><i>Note 4: CETC Subject to Annual NYS Appropriations</i></p> <p><i>Note 5: These are recurring savings and do not account for one time planning, transition and implementation costs.</i></p> | | | | | |

Assuming no application of the CETC, not including the initial costs, the recurring projected impact is as follows:

- ◆ Former Village residents would experience a property tax decrease of 29.1%
- ◆ Town outside Village residents would experience a property tax increase of 12.4%

Assuming application of 70% of the CETC, not including the initial costs, the recurring the projected impact is as follows:

- ◆ Former Village residents would experience a property tax decrease of 34.2%
- ◆ Town outside Village residents would experience a property tax decrease of 0.7%

Assuming application of 100% of the CETC, not including the initial costs, the recurring the projected impact is as follows:

- ◆ Former Village property owners would experience a property tax decrease of 36.4%
- ◆ Town outside Village residents would experience a property tax decrease of 6.3%

| Table 2B. Impact of New Refuse Fee on Village Residents | | | | | |
|---|-----------------------------|---------------|-----------------------|-----------------------|-----------------------|
| Medium Village Home with \$108,100 Taxable Assessed Value | | | | | |
| | Estimated Property Value | Current | Post Consolidation | Post Consolidation | Post Consolidation |
| | | | No CETC | 70% CETC | 100% CETC |
| Property Value | \$ 230,000 | | | | |
| Assessed Value | \$ 108,100 | | | | |
| Property Tax Payment | | \$ 2,213 | \$ 1,569 | \$ 1,456 | \$ 1,407 |
| Refuse Pick-Up Fee | | <u>\$ 219</u> | <u>\$ 355</u> | <u>\$ 355</u> | <u>\$ 355</u> |
| Total | | \$ 2,432 | \$ 1,924 | \$ 1,811 | \$ 1,762 |

Note: These are recurring savings and do not account for one time planning, transition and implementation costs.

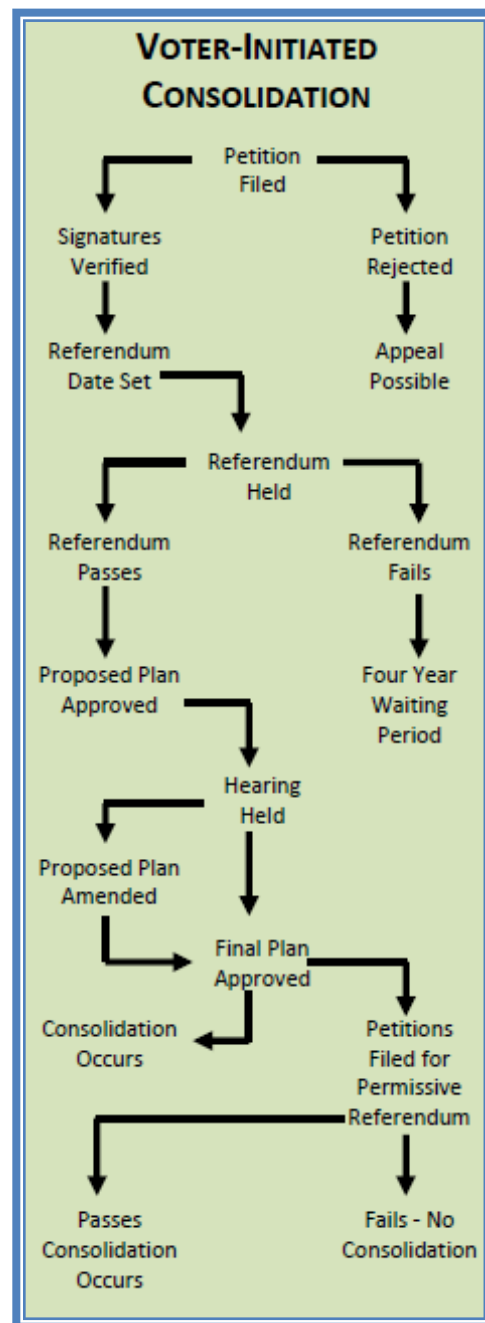
II. Introduction

Background on Voter-Initiated Reorganization

Unlike a Board-Initiated process, in a Voter Initiated process, the full detailed plan for consolidation will not be developed until after the referendum is held should the vote to consolidate pass. However, in order to provide the voters of the Town and Village of Pawling with information on local governance and the fiscal impacts of consolidation, the Town Board and the Village Board of Trustees initiated the development of the Interim Study of Consolidation. The Town and Village Boards jointly hired Laberge Group to develop a report that identifies likely impacts related to governance, services and projected fiscal impacts.

The Town and Village established a Joint Steering Committee for the Interim Study of Consolidation comprised of two Village and two Town representatives. The Village and Town governments provided valuable local input and guidance to the consultant through the Steering Committee via interviews with department heads, staff members, and volunteers. The Steering Committee held a series of work sessions which focused on a review of the Village and Town budgets, financial obligations, future taxes, and governance. These sessions also entailed discussions regarding service continuity should the municipalities consolidate. Each community was asked to consider sensitive issues, including which services currently performed by the Village would be continued to be provided by the consolidated government; which services would be terminated; the various mechanisms to continue and finance certain services; the future of existing employees, what potential Village laws and regulations would require the new consolidated government's attention, and the overall potential fiscal impact of a potential consolidation on Village and Town taxpayers. This interim study is the culmination of the Village and Town's preliminary investigations into which options would best serve the community if the municipalities were to consolidate.

The formal Citizen Initiated Consolidation Plan is prescribed in New York State law to occur after the referendum on consolidation. It is also important to note, that post consolidation, all decisions would ultimately be made by the new consolidated government



Source: The New NY Government Reorganization & Citizen Empowerment Act: A summary of the process for consolidation and dissolution, NYS DOS, June 2009

What will happen after the Referendum?

On November 30, 2020, the electorate of the Town and Village will be asked to vote “yes” or “no” on a proposition to consolidation of the Village and Town of Pawling. In the instance of a Village contained wholly within the Town, the Village would effectively consolidate with the Town of Pawling.

If the referendum fails in either the Village or the Town (i.e., the majority of the votes cast are “no” in either municipality), consolidation of the Town and Village will not take place and the consolidation process may not be initiated again for a period of four years from the date for the referendum pursuant New York State General Municipal Law (NYS GML) Article 17-A.

If the referendum passes (i.e., the majority of votes cast are “yes” in both municipalities), the consolidation process will continue. Within thirty days of the certification of the favorable vote on consolidation, the Town and Village Boards shall meet and within one hundred eighty days (180) of that meeting, shall prepare and approve by resolution a proposed elector initiated consolidation plan. It should be noted however that the timeline may be elongated due to the effects of any potential litigation during the development of the plan though adoption.

The formal Consolidation Plan will include the required elements as outlined in NYS GML Article 17-A, Title 2 §760 and will specify when the consolidation is to occur, which municipal services will continue after consolidation and the estimated cost of and savings which may be realized by the consolidation; value of the assets and liabilities and indebtedness of each municipality and the terms for the disposition of those assets, liabilities and indebtedness; how remaining liabilities and debts will be paid for; terms for the common administration and uniform enforcement of local laws, ordinances and resolutions, orders and the like consistent with GML Article 17-A, Title 2 §760.

Following the development and acceptance of the Consolidation Plan by the Town and Village of Pawling, the Town and Village shall make available to the public a copy of the Consolidation Plan along with a summary within five days of its approval by the Town and the Village Boards. The Town and Village Boards shall host a public hearing on the Consolidation Plan no less than 35 days after the approval and no more than ninety days after the approval of the Consolidation Plan, subject to permissive referendum.

Following the public hearing, the Town and Village Boards may amend the Consolidation Plan. The amended Consolidation Plan and summary shall be made publicly available pursuant to GML Article 17-A Title 2 §760 and §762 Subsection 4. The Town and Village Boards must approve a final version of the Consolidation Plan within sixty days of the last public hearing. The final version of the Consolidation Plan is subject to permissive referendum.

Following the final approval of the Consolidation Plan by the Town and Village Boards, registered voters in both the Town and the Village may, within 45 days, file a petition to require a referendum on the question of whether the final Consolidation Plan shall take effect. If a petition containing signatures from not less than 25% of registered voters of both the Village and the Town is filed with the Town Clerk and Village Clerk, and the petitions are deemed valid, a referendum will be held to determine whether the majority of voters approve the implementation of the Final Consolidation Plan.

The referendum shall contain a single question, “The electorate of the Village and the Town of Pawling, having previously voted to consolidate, shall the voter-initiated consolidation plan take effect?” If a majority of both municipalities votes in favor of the Consolidation Plan, the Plan shall take effect on the

date specified in the final Consolidation Plan. If there is not a majority of the vote in both municipalities to approve the Consolidation Plan, the vote will fail and consolidation will not take effect.

Court Ordered Consolidation, Mediation and Hearing Officer

Should the Village and Town fail to prepare, agree on or adopt a Consolidation Plan, any five electors who signed the originating petition may file an Article 78 proceeding in Supreme Court to compel compliance. A couple of options can then occur:

- If the court determines that the Village and Town have been negotiating in good faith, the court may refer the matter to a mediator. Should this process result in an approved Consolidation Plan, then the matters returns to the processes outlined in Article 17-A as if the Village and Town had adopted the Consolidation Plan without assistance.
- In all other instances, if the petitioners prevail, then the court shall issue an injunction order, ordering the Village and Town to develop and adopt a Consolidation Plan. If the Village and Town fail to comply, the court may appoint a hearing officer to hear and determine a Consolidation Plan pursuant to Article 17-A. The determination by the Hearing Officer shall constitute the final Consolidation Plan and this shall take effect forty-five days from the filing of the determination with Court; however, this Plan is subject to permissive referendum filed pursuant to provisions of Article 17-A.

Note: Under the mechanism set forth in the statute, we estimate that the consolidation plan would not be final until July of 2022 at the earliest. However, if consolidation ends up involving mediation and/or other litigation as authorized by the statute, this timeline could be extended by months and even years, particularly if there are appeals of any initial court decision

What are the required components of the Consolidation Plan to be prepared by the Town and Village Boards?

Pursuant to Article 17-A General Municipal Law, Title 2, Section 752, the proposed elector initiated consolidation plan shall include:

- (a) the name of each local government entity to be consolidated;
- (b) the name of what will be the consolidated local government entity ,which name shall be such as to distinguish it from the name of any other like unit of government in the state of New York (except the name of anyone the consolidated local government entity;
- (d) the territorial boundaries of the consolidated local government entity;
- (e) the type and/or class of the consolidated local government entity;
- (f) the governmental organization of the consolidated local government entity insofar as it concerns elected and appointed officials and public employees, along with a transitional plan and schedule for elections and appointments of officials;
- (g) a fiscal estimate of the cost of and savings which may be realized from consolidation;
- (h) each entity's assets ,including, but not limited to, real and personal property, and the fair value thereof in current money of the United States;
- (i) each entity's liabilities and indebtedness, bonded and otherwise, and the fair value thereof in current money of the United States;

- (j) terms for the disposition of existing assets, liabilities and indebtedness of each local government entity, either jointly, separately or in certain defined proportions;
- (k) terms for the common administration and uniform enforcement of local laws, ordinances, resolutions, orders and the like ,within the consolidated local government entity consistent with section seven hundred sixty-nine of this title;
- (l) the effective date of the consolidation; and
- (m) the time and place or places for the public hearing or hearings on such proposed elector initiated consolidation plan pursuant to section seven hundred sixty-two of this title.

Interim Study of Consolidation

It is important to note that this Interim Study of Consolidation is not intended to be a detailed Consolidation Plan but rather is designed to inform residents of the issues and potential costs and benefits related to consolidation in order to assist residents in making an informed decision. Ultimately, the decisions regarding service delivery and related costs and revenues will be decided by the Village and Town of Pawling Consolidation Plan. This Interim Study of Consolidation is designed to provide the residents information in the following areas to assist in their decision making process:

- Demographic, socio-economic and fiscal data.
- Impact on representation and governance.
- Summary listing of the Town and Village governance and policy making including a review of Town and Village codes and local laws. Such laws, rules and regulations shall stay in effect for two years from consolidation; however the within two years of the effective date of consolidation, the consolidated government shall adopt new laws, rules and regulations necessary to redress conflicts and/or ambiguities for the common administration and governance.
- Town and Village services and functions including current operations, existing personnel, municipal-owned equipment and other fixed assets. This section identifies possible alternatives for the delivery of services if the municipalities consolidate. Certain service areas have multiple service delivery options. Where consensus was reached, a preferred option was identified and where consensus was not reached within the short timeframe of the study, the range of options are outlined.
- The financial impact model, reflects the initial preferred options as agreed to or the range of options agreed.
- Village and Town assets including fixed assets such as land, facilities and equipment and any existing long term debt or liabilities.
- Village and Town liabilities including long term and short debt, accrued benefits, etc.
- Current profile of the current fiscal condition of the Town and Village including a review of fund balance.
- Modeling of the fiscal impact of consolidation on both the Town and Village property taxpayers.
- Other factors and considerations to assist residents in their decision making.

Funding for the Interim Study of Consolidation

The Town and Village of Pawling have funded this study through a shared service agreement. Typically, grant funding is available through the Citizens Re-Organization Empowerment Grant (CREG) program, which is administered by the New York Department of State Division of Local Government Services, through the Local Government Efficiency Program (LGE). However, due to the fiscal impact of the COVID 19 fiscal impact on New York State, the State is not currently accepting grant applications; however, because the referendum on consolidation was a voter initiated process, Reorganization Assistance may be provided in the future. If made available, the program would cover up to 90% of the costs (not to exceed \$50,000 per municipality) associated with the development and dissemination of information to the electors prior to the required referendum and to further develop a detailed Consolidation Plan following an affirmative vote. As noted earlier and in the fiscal section, it is estimated that the development of the required Consolidation Plan will cost in the range of \$105,000-\$180,000. For the transition to a consolidated government and implementation of the plan, they are estimated to be in the range of \$260,000 to \$405,000. These costs and do not include legal and other costs that may arise from disputes, litigation or the necessity to create a second Plan, should the first fail at a permissive referendum. At the time of the drafting of this Interim Report, a lawsuit has already been filed.

Situational Overview

The Village of Pawling is located wholly within the Town of Pawling. The Village and Town are located in southern Dutchess County seventy miles north of New York City. **(Appendix A: Town and Village Of Pawling Location Map)** The Village of Pawling has a commuter rail station serving the Metro-North line to New York City. The Village covers approximately 2 square miles with a population of approximately 2,085. As depicted in **Table 3: Town and Village of Pawling Characteristics**, the Town is approximately 44 square mile in size and has a population of 8,226 people of which 2,085 are estimated to live in the Village and 6,141 are estimated to live outside the Village.

| Table 3 Town and Village of Pawling Characteristics | | | |
|---|-----------------|----------------------|-----------------|
| | Village | Town outside Village | Town-wide |
| Total Population | 2,085 | 6,141 | 8,226 |
| Land Area | 2.0 sq. miles | 41.8 sq. miles | 43.8 sq. miles |
| Population Density | 1042.5/sq. mile | 146.9/sq. mile | 187.8/sq. miles |
| Median Household Income | \$69,479 | N/A | \$90,862 |
| <i>Source: US Census, 2014-2018 American Community Survey 5-Year Estimates,</i> | | | |

III. Governance Options

Representation

Consolidation of the Village and Town of Pawling will result in the creation of a new Consolidated Government. It is unclear at this time whether the Consolidated Government is only permitted to govern as a Town, or whether it could also operate primarily as a Village under a single entity coterminous structure.

Pursuant to the N.Y. Government Reorganization and Citizen Empowerment Act, consolidation is defined as:

- (a) the combination of two or more local government entities resulting in the termination of the existence of each of the entities and the creation of a new entity which assumes jurisdiction over all the terminated entities; **OR**
- (b) the combination of two or more local government entities resulting in the termination of the existences of all but one of the entities which shall absorb the terminated entity or entities.

Based on the definition outlined above, the consolidation of the Town and the Village may likely be a consolidated Town government, as the option to terminate a Town incorporation is not permitted under the laws of New York State and a village cannot without being in a town boundary. However it is important to note that the “law is flawed” and there exists a potential interpretation that a single entity coterminous town-village may meet the criteria under Article 17-A of the General Municipal Law. Without case law or clarity, many questions exist that may require judicial intervention.

Posed with the question regarding whether or not Article 17-A can be used to create a coterminous-village town government, an informal opinion of the New York State Department of State argues that a coterminous Town-Village does not meet the definition of consolidation under Article 17-A because the Town and Village would both continue to exist as **legal entities**. The informal decision supports a previous New York State Department of State informal opinion offered during similar discussions pertaining to the Village/Town of New Paltz. If determined legally valid, this informal opinion would preclude the option of creating a coterminous Town-Village entity. Section VII of this report examines considerations related to a coterminous entity under Article 17-A.

However it is important to note that the NYS Department of State opinion is informal, and thus it remains to be determined whether the governance structure of the consolidated government will be a Town Supervisor and a Town Board, or Mayor and Village Board. All decisions regarding policy, services, service delivery and taxing will be made at the Consolidated Government level.

The geographic boundaries of the consolidated entity will be the boundaries of the existing Town boundaries (including the Village). The consolidated government would be subject to the laws of New York State governing town governments and/or Village governments, as the case may be, and the consolidated government will have the same powers, authorities and limits provided for such government in State law.

Should it be determined legal to for the consolidated government to be structured as a coterminous government, there are differences between the authorities and roles in the two governance structures that will need to be evaluated. Mayors, for example, are provided greater executive authority as compared to the Town Supervisor.

Views on Consolidation

Proponents of maintaining a Village government as a separate entity argue that it is important to have a governance make-up that is elected from and represents the specific needs of the Village. The proponents maintain that an elected body chosen by the Village electorate can better represent and respond to the needs of the urban Village community as compared to an elected body representing and responding to a significantly larger population with a far more diverse set of needs. A number of Village of Pawling residents indicated that the vibrancy and character of the Village has been enhanced overtime because a Village governance structure has been focused on developing services and policies that foster a thriving urban community. They are concerned that a Consolidated Government will dilute both the village representation in governance and its attention to laws, codes and services needed to create and maintain a vibrant Village. Advocates further state that they see a correlation between quality of life and Village laws, rules and regulations particularly related to Village controlled land use, zoning and code enforcement that recognize and address the unique issues of the Village. Village governance proponents also cite the linkage between Village centric decision making and services such as land use, water, sewer services, refuse, lighting and sidewalks to urban quality of life.

In contrast, proponents of consolidation believe that a consolidated government structure can represent the views of all residents and that it can better integrate and capitalize on the assets and strengths of both cultures and communities. It is argued that in fact it is this combination and balance of a thriving downtown in a rural area surrounding the urban center that makes the Town of Pawling a unique and attractive community. Proponents further argue that Consolidation could foster integrated land use planning, expanded implementation of existing shared services such as water and sewer. Consolidation also creates opportunities for structural re-organizations that facilitate new and innovative ways of operating government that may not currently be possible under two separate entities and also presents opportunities for increased efficiencies, elimination of duplication and overall taxpayer savings.

Governance and Elected Positions

Consolidated Board Options – Status-Quo Five Member Board Elected At Large

Should the consolidation planning process lead to a decision for the consolidated government to be structured as a Town government, there are options for consideration related to board size and board make-up that can be considered by the Consolidated Government. New York State Town Law categorizes towns into classes; generally reflecting population. The current Town of Pawling is designated as a town of the second class. This classification sets the number of Town Board members at four members elected at-large on a town-wide basis.

Should the new Consolidated Board be structured as a coterminous Town-Village, the plan would need to specify whether the new government will primarily govern as a town or village. In this case, the chief elected official will be Mayor/Supervisor, the board would be Village Trustee/Town board member. The chosen structure would relate to the powers of the chief elected official and whether or not certain positions are appointed or elected.

Consolidated Board Options – Increase in Size and/or Ward System (if structured as a Town)

In comparison, Towns of the first Class have the authority to increase the number of board members and also implement a ward system. Of the 932 towns in New York State, the New York State Department of State estimates that approximately 15 employ the ward system for elections. Pursuant to Town Law Article 1, Section 12.1, a Town of the second class having a population of five thousand or more as shown by the latest federal census or in which the assessed valuation of the taxable real property as shown by the latest completed assessment role exceeds ten million dollars or adjoining a city having a population of three hundred thousand or more as shown by the latest federal census may become a town of the first class by either of the following methods:

- (a) By the adoption by the Town Board of a resolution therefor, subject to a permissive referendum; or
- (b) By adoption of a proposition therefor, by the affirmative vote of a majority of the qualified electors of the town voting thereon at a special or biennial town election.

Based on the population of the Town of Pawling, the Town can consider a voluntary change to a Town of the first class subject to permissive referendum, and hold subsequent to a vote on wards and terms.

Currently under its classification, the Town of Pawling elects all positions on a town-wide basis. By changing class of Town, a ward system could be implemented in order to create a specific position elected by the residents of the former Village. This would provide a mechanism by which to address the representation issue; however, it would only provide 20% representation by current village residents with respect to the Town Supervisor and a four member Consolidated Board.

Towns Law establishes the legal process by which a ward system for election of councilman can be instituted. Essentially the ward system established an election system of one councilman from each word. The Board of Elections of the County shall divide the town in wards equal to the number of councilman on the Town Board and in so dividing no town election district shall be divided and no election district shall contain parts of two or more wards and to the extent possible the division so made shall make the number of voters in each ward approximately equal.

New Elections

In developing the Consolidation Plan, the current Town Board and Village Board of Trustees would have the opportunity to set elections for the new consolidated government to take place such that the elected officials would take office on January 1 following the election date designated within the Plan.

Other Elected Positions

The current Town of Pawling government includes an elected Town Highway Superintendent, an elected Town Clerk and an elected part-time Receiver of Taxes. Should the voters elect to consolidate, and the consolidated government is a Town, the restructuring process could include a review of all municipal positions, including an evaluation of the elected positions, to determine if the positions should remain as elected or whether restructuring to appointed positions would be in the best interest of the consolidated Town government.

If the conterminous government is selected and primarily functions as a Village, then the only elected positions will be the Mayor, the Board and the court justices.

Town and Village Services, Service Delivery, and Employees

As part of this interim study on consolidation, elected officials, the Steering Committee, municipal management, and staff members were interviewed regarding the current municipal services, operations, and organizational structures in both the Town and Village. These stakeholders were also asked to provide input into what impact consolidation would have on services, service delivery, and organizational structures; to identify both concerns regarding and benefits of a prospective consolidation; and to review service levels, delivery methods, and funding. The Steering Committee outlined potential options for post-consolidation, and where a preliminary preferred option was agreed to, the preferred option is noted in the report.

The analysis found that while there are some overlapping services, there are also major service areas that are provided by either the Town or the Village but not both. **Table 4: Current Town and Village Service Areas** identifies the services currently provided by the Town and by the Village. The areas shaded in blue, identify the services delivered by both the Town and Village. All areas were evaluated for potential streamlining and efficiencies should a consolidation occur. The analysis identified other services, such as water and sewer that are operated by the Village, primarily serve the Village but are also shared and coordinated with the Town. Services such as refuse pick-up, police services, sidewalks and streetlights that are currently only provided by the Village for Village residents. These were reviewed to determine the feasibility of continuing service provision and if so, how and by whom will the services be paid. Finally there are services provided by the Town on a town-wide basis such as parks and recreation.

| Table 4 Town & Village of Pawling | | |
|--|-------|---------|
| Current Services Areas | | |
| Service Area | Town | Village |
| Central Administration, Fiscal and Legal Services | X | X |
| Joint Sewer Commission (Village Owner and Operator) | Joint | |
| Water (Village Owner/Operator); Village and Town users | | X |
| Refuse Pick-Up | | X |
| Refuse Transfer Station (Village Residents have access) | X | |
| Police Services | | X |
| Justice Courts | X | X |
| Planning Board and Zoning Board of Appeals | X | X |
| Building Inspector | X | X |
| Highway Maintenance | X | X |
| Parks, Recreation, and Golf Course (Village residents have access) | X | |
| Street Lights | | X |
| Sidewalks | | X |
| Ambulance Services (Town-wide service) | X | |
| Dog Control (Town-wide service) | X | |
| Assessment Services (Town-wide services) | X | |

The following sections provide a summary of the staffing, the current services and service delivery. It also presents a possible post consolidation services and service model. It is important to note that there are often multiple options and final decisions would be made during the development of a full Consolidation Plan. The post consolidation model also takes into consideration areas of efficiencies and cost saving

opportunities related to consolidation regardless of the final form of governance. In cases where services or personnel are shared through existing agreements between the Town and Village, it is noted as such.

Employee Considerations

Discussions of consolidation raise concerns regarding the impact on current employees. These concerns include issues of salaries and benefits such as health coverage, unions, civil service, pensions and benefits, etc. A consolidation borne out of a citizen initiated petition, is subject to the provisions of Article 17-A of the General Municipal Law. Section 767 of Article 17-A reviews the general process related to transition of employees. It states, “Except as otherwise provided by law and except for those offices and positions protected by tenure of office, civil service provisions or collective bargaining agreement, upon the effective date of consolidation, all appointive offices and positions then existing in all component entities shall be subject to be to the terms of the Consolidation Plan. Such Plan may provide for instances in which there is duplication of positions and for other matters such as varying length of employee contracts, different civil service regulations in constituent entities and differing rank and position classifications for similar positions.”

Including all elected and appointed positions, the Town employs approximately 27 full and 26 part time employees on a regular basis, plus a number of part-time recreation staff hired at various times throughout the year to support the parks and recreation programs. The Village currently employs approximately 9 full time and 10 part-time employees. **Appendix B: Current Village Employees** and **Appendix C: Current Town Employees** summarizes the titles and numbers of current Village and Town employees.

The Village and Town of Pawling both fall under the Dutchess County Civil Service and the New York Civil Service System and their rules and regulations. The consolidation of staff will likely involve a number of civil service considerations as well as possible civil service actions. Early consultation with the Dutchess County Office is recommended during the development of the Consolidation Plan.

In addition to civil service issues, employee compensation and benefits will also have to be addressed during the planning process. Village and Town full time personnel are eligible for a variety of benefits including health benefits, accrued vacation, and sick leave. There are also differences between current benefit packages. For example, while the Town and Village offer similar health care benefits, the employee cost share in the Town is less than in the Village.

The Town Highway staff is the only unit covered by collective bargaining in either the Town or Village and the unit is represented by the Local 456 of the International Brotherhood of the Teamsters. As such, the consolidation of the highway staff will be subject to collective bargaining. The general provisions of the existing contract will likely remain intact; however issues related to the integration of staff, such as seniority and determination of service years for purposes of benefits, etc. may need to be addressed. Should the Consolidated Government be a coterminous town-village, additional challenges may arise. For purposes of the study, the existing labor agreement is used as the base of the analysis

Post Consolidation Conditions:

Post consolidation, the current Village Board of Trustees and current Town Board will be eliminated and a new consolidated government structure would be created. According to the NYS Department of State Informal Opinion, the new form of government would be that of a Town, and would be governed by an elected Town Supervisor and a Town Board. Based on the current Town status, the board will be comprised of four board members elected Town-wide. This is subject to voluntary changes in the number of board members and whether the elections are at-large or by district as outlined in the Section on Governance. All policy, budgets and taxing decisions will rest with the new consolidated government as a Town Board.

As noted earlier, there exists a potential differing interpretation of the definition of Consolidation under Article 17-A whereby a coterminous Village-Town government operating as a Village could be created. If a court decision or a change in the law occurs allowing this, and if it is chosen either through the consensus of the Consolidation Plan Study Committee or through mediation and decree, then the form of governance could potentially be a Village structure. Under this model there would be a Mayor/Supervisor, Village Board/Town Board and the government would act principally as a Village.

It is important to note that the “law is flawed” and that further legal determinations may need to be made prior to the selection of a board structure and form of governance for the new consolidated government.

Chief Elected Officials and Legislative Boards

The chief elected official in the Town is the Town Supervisor, and the Town Board is legislative body for the Town. The Town Board is comprised of the Town Supervisor and four board members; all having equal voting weight and elected on a town-wide basis. The Village chief elected official is the Village Mayor. The Board of Trustees is comprised of the Mayor and four elected Trustees. Both boards are part-time and both are responsible to set policy, rules and regulations for their respective municipality.

Central Services: Town and Village Clerks, Administrative, Fiscal and Legal Services Functions

Should the voters elect to consolidate, the Town and Village Boards would have the opportunity to restructure the overall administrative, fiscal and legal functions of a consolidated government. This could result in potential savings, but more importantly, it could present the opportunity to create the organizational infrastructure needed to administer and operate the consolidated government well into the future.

The responsibilities of the Consolidated Government will be more expansive than either the current Town or the current Village government. As such, the consolidated Board **may** want to consider a reorganization of the central administrative functions to include a restructuring of budgeted positions into a new Town (or Village based on potential future litigation and judicial decisions). Administrator position responsible to manage day to day operations and to carry out the policies and directives of the Board. A dedicated administrator, reporting directly to the Board, can carry out the Board's policies effectively and efficiently. A Municipal Administrator would be responsible for spearheading the transition, oversee the municipal audits, coordinate and manage the new district formations, negotiate union contracts and ensure the implementation of the goals of the new consolidated.

The central administrative positions in the Town include the elected Town Clerk, a Deputy Town Clerk, a part-time records clerk and a full time Legislative Aid. Town fiscal positions includes a part-time elected Receiver of Taxes who collects property taxes, a full time Bookkeeper and part time finance clerk. The Village central staff includes a full time Village Clerk, a full time Treasurer and a full time Secretary to the Pawling Joint Sewer Commission who manages all the billings for the Village sewer, water and refuse services as well as provides support to the Commission.

The current operations in both the Town and Village are lean and operate efficiently. In total, the Village and Town collectively have approximately 8.5 administrative positions. The responsibilities are in many instances mandated by New York State or are fulfilling mandated or required functions.

Review of the functions of the 8.5 positions indicated that the majority of the functions and responsibilities are not overlapping. For example, the Town Clerk and the Village Clerk have similar titles; however, they are **not performing duplicative tasks**. Town Law is quite prescriptive as to the responsibilities of a Town Clerk. The Village Clerk provides support to the Mayor and the Village Board but also functions as the administrator for a many Village functions such as MS4 Coordination, personnel administration, invoice input, grants and contract management, records management and information access officer. Similarly the Town Legislative Aid provides support to the Town Supervisor and Town Board but performs a wide range of administrative functions, a number of which are similar to the Village Clerk. With only one governance structure, the legislative support and administrative responsibilities in the consolidated government will be streamlined and reorganized which may result in efficiencies.

Currently both the Town and Village collect property taxes. A consolidated government would result in the elimination of this duplication. In other fiscal functions, a consolidation may potentially lead to streamlining and efficiencies but will not necessarily result in a corresponding workload reduction. For example, the preparation and management of two budgets will become one annual budget. However, the consolidated budget will be larger, have more diversity of service areas and be more complex. Short-term efficiencies may be effected or impacted by the initial transition tasks associated with planning, integration, and implementation.

Taking into account the reductions in overlap, the opportunity for streamlining, and the resulting combined workload, it is estimated that the consolidation, once implemented, could result in the attrition of one full time equivalent position.

Both the Town and Village contract for the legal services to provide functions of the Town and Village Attorney roles as well as for any specialty legal services as needed. Both provide counsel to their respective boards, prepare and review contracts, conduct legal research and provide legal opinion and counsel and handle lawsuits and other legal matters that come before the Town and Village. In a consolidated government, the level of legal services will need to be at a level necessary to deal with the combined functions, combined volume and scope of services, etc. As such, the workload in the consolidated government

Post Consolidation Conditions:

The current Town and Village administrative, fiscal structures, and legal services were identified as operating efficiently. Consolidation does present some opportunity for streamlining functions in the central administration and fiscal areas that could result in the attrition of one full time equivalent position over time. The Consolidation Plan and its process presents an opportunity to construct a central administration and fiscal organization that can best serve the consolidated government over the long term, including consideration of a Town (or Village) Administrator position.

Note: According to the NYS Department of State Informal Opinion, the new form of government would be that of a Town, and would be governed by an elected Town Supervisor and a Town Board, and as such, should there be an agreement on the need for a new position, it would be created as a Town Administrator.

As noted earlier, there exists a potential differing interpretation of the definition of Consolidation under Article 17-A whereby a coterminous Village-Town government operating as a Village could be created. If a court decision or a change in the law occurs allowing this, and if it is chosen either through the consensus of the Consolidation Plan Study Committee or through mediation and decree, then the position could be created as a Village Administrator or even a Village Clerk/Administrator.

In addition, should consolidation proceed, the existing Town and Village laws, codes, and land use regulations would need to be incorporated into a single consolidate code within two years of the date of consolidation.

may gain a certain level of efficiency but will likely not materially change as compared to the combined legal services currently provided in the Town and Village.

Planning Boards and Zoning Boards of Appeals

The Village has a Planning Board consisting of five (5) members and the Town has a Planning Board consisting of seven (7) members. The Village and Town each have a Zoning Board of Appeals consisting of five (5) members. The Village board members serve without compensation and the Town boards receive minor stipends.

The Planning Boards in the Village and Town are both very active and have been experiencing a significant increase in activity this year. The Town Planning Board meets twice a month and reviews approximately 5 projects each evening. Based on this recent increase in activity, the Village Planning Board will likely move to two meetings per month in order to accommodate the volume of projects.

Both boards follow a very similar review process; however, the community needs, mission, and vision of the two municipalities are very different, resulting, at times, in competing interests that are currently served by separate boards. Both are guided by the principles set in their respective master plans and zoning codes. The Village master plan and zoning codes reflect the urban nature of the village with a focus on maintaining a vibrant and aesthetic village center as well as balancing building preservation with strategic development in the Village. In contrast, the Town Planning Board and zoning reflects the value of protection of open space with a balance of strategic larger developments and corridor based economic development.

The Chairs of both Planning Boards, as well as other stakeholders, all expressed similar concerns related to the effective functioning of a consolidated board. All recognized that the make-up of a consolidated Planning Board and Zoning Board should be reconstituted to bring balanced expertise on the varying needs of the areas formerly known as the Village and the Town outside the Village. Thought should also be given to how a single board can effectively handle the larger volume of review items necessary to keep the missions and visions on target and moving forward. Ideas suggested for long term consideration include hiring professional planning staff to support the Boards and the creation of subject-specific subcommittees.

Any additional staff could reduce cost savings, but may be necessary to:

- 1) Address increased volume.
- 2) Incorporate Village zoning into Town zoning.
- 3) Merge or create a new Comprehensive Plan.

The issues and concerns regarding consolidation of the Zoning Board of Appeals parallel the Planning Board. The processes in the Town and Village are the similar; however the codes on zoning are very different reflecting the urban/rural dichotomy. The Chairs of the existing Boards and other stakeholders expressed concerns related to the effective functioning of a consolidated board given the volume of activity, the learning curve on each other's master plans, current zoning codes and mission and vision.

Should the voters elect to consolidate, significant work will need to take place by the Town and Village on all the critical issues of land use. The current land use codes of the Village and the Town are very different. One option for the consolidated government would be to initially incorporate the existing codes and master plans of the current Town and Village into a consolidated land use code and master plan. This would then provide time to work on an updated integrated Comprehensive Plan which would then provide a mission and vision for the future land use decisions of the consolidated government, and a potential new code.

Post Consolidation Conditions:

The Town-Village Consolidation Study Steering Committee shared the concerns raised by the Planning and Zoning Board of Appeals board members and other community stakeholders. There was consensus that the consolidated government must take great care to protect the unique nature of both the Village and the area outside the Village land use decisions through careful structuring of the land use governance structures and the zoning ordinances. One approach would be to:

- Reconstitute a Planning Board with representation of both the Village and the area outside the Village. Preliminary thinking was to have a seven (7) member board with four (4) representatives from outside the Village and three (3) representing the area now known as the Village.
- Reconstitute a Zoning Board of Appeals with representation of both the Village and area outside the Village; with three members representing the area outside the Village and two representing the area now known as the Village.
- Create land use and zoning ordinances that reflect the Town ordinances for the area outside the Village and incorporate existing Village ordinances for the area inside the former Village.
- Maintain the staffing support that currently exists in the Village and Town. Should the housing and commercial market decline, this could be revisited.
- Create a Planner position to support the workload increase of the Planning and Zoning Boards. The post consolidation personnel budget would reflect an increase of \$68,000 for the salary and benefits of a new Town Planner.

Note: Regardless of whether or not the consolidated government is a Town (as noted in the NYS Department of State Informal Opinion, or as a Coterminous Village-Town, further review of municipal home rule law should be undertaken to determine if an applicant's place of residence can be used as a formal selection criteria for the consolidated Planning and Zoning Board makeup in order to ensure adequate representation.

Building Department

The Building Department in both the Town and Village manage and approve all construction and alteration of commercial and residential buildings within the Village boundaries. It ensures that all construction projects meet both New York State Building and Fire Codes. Both the Town and Village each employ part-time building inspectors. While they perform similar services, their workloads are separate and distinct. Currently both departments are experiencing elevated activity given the recent housing improvement and sales occurring in the Village and the Town during 2020.

Both inspectors identified the value in continuation of part time inspectors so that during absences and, vacations, the government would have a back-up system to handle emergencies or time sensitive matters.

Post Consolidation Conditions:

There was consensus in order to preserve the uniqueness of the overall Pawling community that includes a vibrant urban center surrounded by a rural community, it is essential to have a consolidated code.

One option is for the consolidated government's Code enforcement operation to include the staff from both the Village and the Town which includes part-time building inspectors. This will provide for the historical knowledge of both the Town and the Village codes. Having multiple part-time staff will also provide enhanced officer and back up coverage for the new consolidated government, but will yield minimal cost savings, if any.

Sewer Services

Sewer services is one of the major shared services between the Village and the Town. The Village and Town entered into an Agreement of Municipal Cooperation for Construction, Financing and Operation of an Inter-municipal Sewer Interceptor, Treatment and Disposal System to provide sewer services to Village and Town outside Village users in 1983. The agreement has had a series of amendments with the last one dated February, 2018. The agreement established the Pawling Joint Sewer Commission (PJSC) which has responsibility for the supervision of construction, operation and maintenance and repayment of indebtedness for sewer plant and infrastructure. The Commission has six members consisting of the Village Mayor, the four Village Trustees and the Town Supervisor, and is supported by a full time position of Secretary to the Commission. This position performs all the billings for sewer, water and refuse funds, and prepares reports, meeting minutes and performs other administrative duties related to the PJSC.

The PJSC currently serves 743 customers, of which 515 are Village users, and 228 users are Town outside the Village users. There remain areas of the Village and much of the Town outside the Village that do not have public sewer service. A single joint Village-Town Sewer District and two additional Town Districts have been established as the mechanism to charge beneficiaries for services.

While the sewer infrastructure is owned by the Village, it uses a private contractor to manage and operate the plant, and has a consultant to assist in the obtaining and managing grants to support the system upgrades. Village DPW staff provides light maintenance services to the system, but more extensive upgrades or improvements are contracted out via competitive bidding.

The Village is nearing completion of a \$15.6M upgrade project. The PJSC successfully obtained approximately \$4M in grants to support the project. The Village of Pawling issued debt to finance the balance of the project and as of October, 2020, approximately \$10.85M is outstanding. The PJSC plans to seek additional grants to support the expansion of the system both in the Village and in the area of the Town outside the Village upon completion of the system upgrades.

The full cost of operating and capital is covered by sewer fees paid by the beneficiaries within the Districts. There is no Village or Town tax levy support for the sewer service at this time.

Post Consolidation Conditions:

The preferred option at this time includes the following elements:

- Upon consolidation, all the sewer assets and debt would transfer to the consolidated government to continue to provide public sewer services to Town and Village residents.
- The Consolidated Government would establish a Commission or **similar** structure to oversee the sewer services and continue the strategic planning of the current Joint Sewer Commission. The preferred option would include the establishment of Sewer Commission include six members that is initially comprised of the existing Joint Sewer Commission members. After the first term, the membership could include representation based on the proportion of beneficiaries between the area known as the current Village and the area outside the current Village. New sewer district(s) would have to be established and/or existing districts extended to incorporate service areas.
- The fee structure as outlined in the latest Inter-municipal Agreement would be used as the basis of the fee structure. As such, there should be no significant impacts to service beneficiaries resulting from the consolidation.

Note: At this time, no impact to the property taxpayer is anticipated due to a consolidation. All costs would continue to be covered by the user fees. Implementation costs are included and described in the transition section of this report.

Water Services

The Village Water Service provides water to 620 Village users and to approximately 119 Town users located outside the Village. There are sections of the Village and Town that are not provided with municipal water. The Village contracts with a private company to manage and operate the water treatment plant, and Village DPW staff provide minor maintenance and service repairs to the system.

The Town of Pawling established a Town Water District in 1981 as the mechanism to fund the costs for the water supply and distribution to Town users. In May of 2020, the Town and Village entered into the Inter-municipal Cooperation Agreement for Water System (2020) which outlines the roles and responsibilities, asset ownership and fee structures as related to the provision of water services by the Village to the Town Water District. This agreement replaces the Contract for the Supply of Village Water to the Town for the Town District (1981) and the Inter-municipal Water Service Agreement (Nov 1998). The Town also has Water District #2 (Willow Lake Road) that is not a part of the Village water system.

The fees charged to users in the Village and Town covers the full cost of the Village water system operations and capital improvements. There is no Town or Village property tax supporting the shared water service.

Village leadership have indicated that the existing Village water supply is facing dire complications and infrastructure is aging. The leadership has been developing strategies to address deficiencies and is seeking grant funding to support future water system capital improvements. The goal is to have the improvements covered by grants and beneficiary fees.

Post Consolidation Conditions:

All of the plant and equipment and debt would transfer to the consolidated government and the operations of the Water District would become the responsibility of the new Board. In a Town Government Structure, the Water Districts would be extended to include the area currently known as the Village, and would continue to be self-funded through user fees. The consolidated government would:

- Continue contract with water operations contractor.
- Continue coordination of meter readings, billing and collections with sewer services.
- Continue to have highway/DPW staff address routine water system maintenance and emergency repair work.
- Create and/or make the necessary extensions to existing Water District to include the area known as the Village
- Consider assigning oversight of the water system to the Highway Department. The current Superintendent and/or one of the Working Supervisors could assume Water/Sewer System responsibilities.

In a conterminous government, the reconfiguration would be similar but the establishment of districts would differ.

Note: At this time, no impact to the property taxpayer is anticipated due to a consolidation. All costs would continue to be covered by the user fees. Implementation costs are included and described in the transition section of this report.

Highway Services and Capital Improvements

Highway Services is one of the few services that both the Town and the Village provide. As such this service area was reviewed to identify opportunities for cost savings, potential service impacts and changes related to labor contracts.

Table 5: Road Centerline Mileage, provides a summary of road mileage and ownership makeup for both the Village and the Town. There are a total of 64.8 centerline miles of roads in total with 12 miles within the Village. In addition, Dutchess County maintains 20.8 center lane miles of roads outside the Village and approximately 1.3 miles within the Village. **Appendix D: Listing of Municipal Road** provides an inventory of the existing Town, Village and County Roads within the Town of Pawling.

| Table 5 Road Centerline Mileage | | | |
|---|-------------|-------------|----------|
| | (V) Pawling | (T) Pawling | Combined |
| Total Centerline Mileage | 11.99 | 52.84 | 64.83 |
| <i>Source: New York State Department of Transportation Highway Inventory 2019</i> | | | |

The Town and Village Highway Departments both maintain their respective highway system; however, the Village operation has a broader scope of responsibilities. The Town Highway Department functions as a traditional highway department with its scope of responsibilities primarily focused on maintenance, including snow plowing, of its road, bridge and culvert systems. The Town snow plowing operation is mainly on open roads that do not require snow removal. In comparison, the Village Highway Department winter operation involves the removal of snow on critical roads and copes with typical urban issues of parked cars, narrower side streets, etc. The broader range of Village functions include:

- Refuse pick up once a week
- Recycling pick up twice per month
- Leaf pick up during fall months
- Refuse pick up for public receptacles in the Village center
- Special events preparation, set-up, breakdown and cleanup
- Beautification projects
- Sidewalk plowing and snow removal on public walkways
- Response and repair for Water Service and Sewer Service
- Repair and maintenance assignment for the Sewer Commission and the Water Service
- Weekly maintenance of the Village Green including mowing of public areas and snow removal of MetroNorth lands.

Table 6: Highway Operations details the current staffing in the Village and the Town of Pawling Highway Departments.

| Table 6 Highway Operations | | |
|--|------------|-------------|
| Title | Village | Town |
| Town Highway Superintendent | 0 | 1 |
| Working Supervisor/Foreman | 1 | 1 |
| Heavy Equipment Operator* | 0 | 3 |
| Auto Mechanic | 0 | 1 |
| MEO | 0 | 3 |
| Laborer (non-Village refuse pick up) | 3.1 | 1 |
| Laborer (Charged to Village Refuse Fund) | 1.5 | 0 |
| Clerk | 0 | 0.5 |
| Total | 5.6 | 10.5 |

** One Town HEO is assigned to the Transfer Station, but also plows snow*

Both operations currently function efficiently and the departments have a number of existing shared services underway. The Village currently uses the Town highway fueling system and the Town already procures salt on behalf of both the Town and the Village. One of the Highway Department services unique to the Village is the refuse collection and disposal services. The preliminary preferred option under consolidation, is to replace the municipal refuse pick up service with a private sector hauler selected through a bid process to serve the Village residents while maintaining fall leaf pick up. This will reduce staffing needs by approximately one and a half positions. This will not however reduce property taxes as Village staffing costs for refuse are allocated to the refuse fund and paid through the current Village refuse fee.

Once consolidated, all the functions of the current Town, and all the functions the Village other than refuse, would be provided by the consolidated Highway Department. The number of staff needed is estimated to remain the same except for the allocation to refuse.

Consolidation of the highway operations may present opportunities to expand upon the current shared services and re-organize duties to increase effectiveness and efficiencies. Centralization of vehicle and equipment repairs could potentially reduce costs for outside services. An evaluation of snow plowing operations will need to be completed prior to consolidation to assure that the number of staff in the consolidated operation can manage the snow operations. This may include reconfiguring routes, additions to the facility, construction of a new building, redistributing staff resources, and/or adding part-time seasonal workers that can assist in response to occasional larger storms. The necessary detailed analysis was beyond the scope of this study. Based on the relatively small size of each department, and limited areas of overlap, a modest assumption of cost saving is estimated in this study.

The study process identified a potential re-organization to provide management support to the Water Service. The Village Board currently provides the direct oversight to the operation, capital investments and strategic planning relative to extension of the system. With the consolidation of the highway supervisory

staff, one of the supervisory positions could dedicate some of their time to oversight of the water and sewer service. This is fairly common in many DPWs, and oversight could include contract management of the operator, recommendations and coordination of infrastructure improvements and related grants and strategic planning for expansion of the system.

Salaries and health insurance costs will increase as a result of consolidation. As outlined in the Employee and Union Contract section, there will likely be title changes, pay adjustments and changes in employees' shared of health insurance costs.

Village and Town officials have indicated that neither the current Town nor Village Highway Garage facilities are large enough to handle the staffing and equipment needs of a consolidated department. The Town site currently provides the fueling station and salt storage for both organizations. Co-location will require expansion, however, in the interim, the two facilities will be needed.

New York State Consolidated Highway Funding (CHIPS) would not be impacted by a consolidation. The consolidated government should receive an amount equivalent to that which the former Town and Village would otherwise have received.

Post Consolidation Conditions:

Both Highway operations currently operate quite efficiently. The post consolidation department would:

- Continue all functions performed by the existing Town and Village departments except for the Village refuse and recycling pick-up functions.
- Maintain staffing levels at or near current levels except for the staff equivalent allocated to the Village Refuse Fund.
- Require use of both existing garages until a long term expansion to the existing Town garage can occur.
- Conduct a highway specific organizational and facility review to identify potential re-organizations to optimize the consolidated team's skill sets and streamline operations around functions such as snow routes, vehicle and equipment repair that can result in further long term efficiencies and cost savings.

Law Enforcement and Public Safety Services

The Town of Pawling is served by the Dutchess County Sheriff's Road Patrol and the New York State Police. The services provided are well received and meet the needs of the area outside the Village. With a busy business district, the Metro-North Train Station, the Village has supplemented the road patrol services of the Sheriff and the State Police with a contracts with the Dutchess County Sheriff's Department to provide enhanced law enforcement coverage in the Village. The Sheriff's Office functions out of a substation located in Village Hall. Village officials indicate that a Deputy Sheriff is assigned to the Village for eight hours Monday through Friday. In addition, at the request of the Village, the Sheriff will assign a patrol detail for special events, emergencies or to meet other special needs of the Village. The annual contract is based on hours worked and a detailed fee schedule. It is a "not to exceed" contract with an annual limit of \$300,000. (Note: The actual expense for 2019/2020 was \$240,000.)

At this time, the enhanced police services are deemed to be not needed in the area of the Town outside the Village. Unfortunately, New York State Law currently does not provide a mechanism to create a specific district for law enforcement service and tax a partial area of a town for police services. Unlike other services more often needed in denser subsections of a town such as street lighting or sidewalks, there is no provision for a Police District. The Steering Committee felt strongly that should the vote result in a consolidation, the Town and Village would collaborate to work with the New York State Legislature to obtain home rule for the consolidated government to have a Police District in the area currently known as the Village. This would be initiated through a home rule request to the local New York State legislative delegation. This study reflects this preferred option and has incorporated a tentative Police District into the modeling. There is, however, no guarantee that this would be approved and may result in either no additional police coverage in the business district, or expanded coverage town-wide. Both would have property tax implications not reviewed in this analysis or report.

There was also consensus to continue providing the parking enforcement and crossing guard services that are provided in the business district. The Village has a part-time Civilian Patrol Officer that manages the municipal parking meters and provides parking enforcement for Village public parking. In addition, the Village currently has a contract with Metro-North to manage and operate Metro-North's Pawling commuter parking facility machines and conduct parking enforcement, and they administer the application and fee collection process for Metro-North's Pawling commuter facility. The Village receives a percentage of the fees collected as compensation for the management and operations services.

Post Consolidation Conditions:

There was clear consensus that the characteristics of such as the density, the location of the train station and the activity generated in the business district benefit from the enhanced police presence. The consolidated government would request special authorization from the New York Legislature to create a Police District in order to provide and fund police services to the area currently known as the Village and to maintain a Sheriff's substation in the Village. Should this authorization not be granted, police services for the area formerly known as the Village cannot be provided and the tax rates for the Village residents would correspondingly be reduced.

Parking Enforcement and Crossing Guard Services The consolidated government would continue these functions.

Refuse Collection, Disposal, and Leaf Pick Up

The Village currently provides residents with weekly refuse pick up and recycling pick up services twice a month for an annual charge of \$219 per user. Currently there are 931 Village residential users and the service is not provided to commercial properties. The pick-up service is provided by the Village highway department staff. The full highway crew picks up refuse every Monday and this typically takes the full day to cover the Village. The recycling is also picked up by the full complement of Village highway staff and typically takes a half of a day to complete. The Village brings both refuse and recycling to private transfer station and pays to dispose of the refuse.

Due to the density of Village neighborhoods and streets and the large number of trees, the Village provides extensive leaf pick up during the fall. This is maintained consistently to prevent drainage issues and is a valued amenity for residents.

The Town does not provide refuse pick up services for Town residents outside the Village. Town residents can purchase a permit to use the Town Transfer station and drop off their refuse as well as other items. The annual permit cost is \$355 annually. Residents also contract with private refuse collection companies. The average cost for commercial curb side refuse and recycling pick- up in Pawling ranges from \$327 per year for a 65 gallon receptacle to \$438 per year for a 95 gallon receptacle.

The relatively small two square mile footprint of the Village, its density of Village residential units and the wage structure of the Village highway workforce has made it cost effective for the Village deliver this service. However, the dynamics outside the Village are very different. The population in the Town outside the Village is twice that of the Village, but the area is twenty times the area at almost 40 square miles. As such, Town-wide pick up of refuse was determined not to be cost effective.

Post Consolidation Conditions:

Three options were explored:

- Town-wide refuse pick up.
- Offer the same service to Village residents as is currently offered to Town residents.
- Establish a Refuse District for the residents in area currently known as the Village. Put a bid out for refuse and recycling services and charge the residents a fee equal to the costs in the bid.

One Option

After evaluating multiple options, the consensus was that while not optimal, the establishment of the Refuse District was the preferred option.

- A Refuse District could be established for the area currently known as the Village and put the service out to bid. The residents within the District would pay a fee as established through the bid to cover the cost of the service. It is anticipated that this will result in an increase in refuse service fees for the Village residents as compared to their current rate but potentially more cost effective than contracting individually.
- Preliminary thinking is that leaf pick up in the area currently known as the Village would continue, however the frequency would be determined during the development of the full Plan should the consolidation pass referendum.

Justice Courts

Justice Courts adjudicate offenses under penal, vehicle and traffic (V&T), certain New York State laws, civil, and local laws and ordinances. Pursuant to Article 17-A, the Town and Village would be consolidated into a single Court.

In 2019, the Town Justice Court handled approximately 1,349 cases and the Village handled 574 cases. Village Justice Court includes a part-time Justice and a part-time court clerk. The Town Justice Court operations include two part-time justices that share the workload. There are typically two Town court sessions held each month; one dedicated to criminal court matters and the second dedicated to Village and Town Offenses. This analysis did not identify any major issues in connection with such consolidation; however, the consolidated court would have an expanded calendar. However, further evaluation would be needed to determine if additional court sessions would need to be added. Town Court is located at Town Hall and is in a multipurpose room used by the Town Board for its meeting room. Town Court security is provided by a team of part-time Town constables.

Post Consolidation Conditions:

Effective the date of consolidation, the Village and Town Courts would be consolidated into a single court. All justice cases open at the time of consolidation shall be deposited with the judges in the consolidated court. The designated justice court judge shall have the authority to execute and complete all unfinished business.

All new cases in the area formerly known as the Village and Town shall become the jurisdiction of the Consolidated Justice Court. It appears that the current Town court space could handle the volume increase with potential adjustments in court sessions and/or hours.

Consolidation would streamline justice court operations. There would be only one court location and system, reducing confusion as to date and time of court for both the public and key stakeholders. It also streamlines functions performed by the court clerk staff. There will be a reduction in the number of bank accounts that have to be managed, reconciled and reconciled with caseload and docket information as well as reduction in the number of monthly and annual reports prepared and filed with New York State agencies. Based on current staffing and the consolidated caseload, approximately 1.5 court clerks could handle the consolidated workload.

Facility and Grounds Operations

The Town currently has eighteen facilities and the Village has two which include Village Hall and the Highway Garage. A comprehensive facility assessment would be needed to consolidate operations, maximize and potentially sell one or more of the buildings. In the short term, it is assumed that all existing facilities will remain in use. It is important to note that neither highway garage has the capacity to house a consolidated government operation and its equipment.

Currently the Village does not have a Buildings and Grounds staff. The majority of the facility services are provided through outside contractors to maintain the facility systems and make any major repairs. The Highway Department does perform certain light maintenance functions such as changing light bulbs at Village Hall. They maintain the Village Green and snow plow all Village property lots and sidewalks. The Village contracts out for cleaning services.

The Town Building and Grounds Department currently includes a full time Director and a maintenance worker, 1.75 full time equivalent laborers, .5 FTE cleaners and .35 FTE office assistant. This team is responsible for the maintenance of all the Town facilities.

Once consolidated, there may be some opportunity for cost savings. Current Town building and grounds staff may be able to absorb the cleaning and preventive and minor maintenance services of Village Hall. However, the majority of the Village's costs which have averaged \$49,000 per year, cover systems maintenance and repair needs which would likely continue to be contracted out.

Post Consolidation Conditions:

Prior to consolidation, either municipality has the right to sell any of its assets. However, at this time, preliminary thinking is for both the Town and the Village to retain their facilities and develop a consolidated facilities plan that accommodates the operational consolidations, maximizes space and potentially enables the sale of one building.

All costs from the existing Town and Village would be included in the consolidated government except for minor savings related to outside cleaning services.

Street Lighting

The Village of Pawling currently provides for the illumination of a number of streetlights that are owned and maintained by local utility company as well as decorative lamps in the business district within the Village. The cost for the street lights is approximately \$40,000 per year as reported for the past two years.

Post Consolidation Conditions:

There is a consensus that the street lights in the Village have a positive impact on pedestrian, bicycle and vehicle public safety. In contrast, the Town area outside the Village has a significantly lower population density and does not have the same need for streetlights. The preferred option is for the Consolidated Government to create a special lighting district that will provide street lights in the area currently known as the Village and to establish a Special Lighting District to levy taxes to the property owners in the area. The assumed shift in cost would be \$40,000 to the new lighting district.

Sidewalks

The Village of Pawling currently has sidewalks on Village streets and is the business center of the Town. In comparison, the area outside the Village does not have sidewalks. The Village residents are responsible to keep the sidewalks on their property free and clear of debris, snow, ice, and Village Highway Department provides minor repair services. In the past, the Village has received grant funding to assist with major repairs and expansions. In order to continue to provide, maintain, and fund sidewalks, it will be necessary for the new consolidated government to establish a special sidewalk district to serve and tax the properties in the area currently known as the Village. The cost for the sidewalk district is estimated at \$60,000 per year.

Post Consolidation Conditions:

There is a consensus that continued maintenance and upkeep of the Village sidewalks is important to the quality of life of both Village residents as well as those using the village center for shopping, transportation connections, etc. The preferred option of the Study Committee is the establishment of a Sidewalk District that covers the area currently known as the Village as a funding mechanism to support the maintenance of the sidewalks located within the District. This would be the case whether the form of a consolidated government were a town or a village under a coterminous town-village arrangement.

Community Beautification

The Village currently invests in beautification initiatives of the public areas within the Village center. There is consensus that these investments are important for the overall community and that it is beneficial to continue these functions that could be accomplished by a combination of the highway department and the parks operation of the consolidated government.

Post Consolidation Conditions:

There is consensus that it would be important for the Consolidated Government to continue the beautification initiatives within and around the current Village center.

Fire Services

Neither the Town nor the Village provide direct fire service; however, the consolidation will affect the current Joint Town-Village Fire District. The residents of the Village and the Town outside the Village receive fire protection jointly through the Pawling Fire District, another example of the existing shared services between the Town and the Village. The District is served by the volunteer Pawling Fire Company, Inc., a not for profit established to provide fire services. The District levies property taxes to cover operating expenses including equipment and apparatus, supplies, insurance, facility maintenance costs. In addition, the District levies property taxes for investment in major vehicles, equipment and facility capital improvements.

A joint Town-Village fire district is governed by a board of fire commissioners, comprising from three to seven members who are either appointed in a joint session by the Town Board and Village Board of Trustees, or elected, as is the case with other fire districts. Currently the Pawling Fire District has Commissioners appointed by the Town and Village Boards. Upon consolidation of the Village and Town, a new structure for support for fire protection services will need to replace the joint Village-Town Fire District. There are multiple options for consideration under a Town government structure and a different option under a coterminous government functioning as a Village.

Option 1: Creation of Town Fire District. A fire district is a public corporation established for the purpose of providing fire protection and response to certain other emergencies. A fire district is an autonomous entity that has the power to incur debt and to levy taxes. It has its own elected governing body (Board of Commissioners), its own administrative officers, and it must manage its own financial condition.

This District could contract with the Pawling Fire Company Inc. for services, and would leave services in tact with essentially the same structure. One distinction is that Town Fire District Commissioners must be elected and cannot be appointed.

After a fire district has been established, the Town Board appoints the first temporary board of five fire commissioners and the first fire district treasurer. At the first election, five commissioners are elected for staggered terms of one to five years, and at each subsequent election one commissioner is elected for a full term of five years. The fire district treasurer is elected for three years, although the office may subsequently be made appointive for a one-year term. A fire district secretary is appointed by the board of fire commissioners for a one-year period.

Option 2: Creation of a Fire Protection District

The second option is the establishment of a Town-wide Fire Protection District. A Fire Protection District is an administrative area of the Town not a separate public corporation. It is established by a town to assess taxes upon the area of the Protection District in order to provide fire protection by contract. After establishing a fire protection district, a town board may contract with a city, village, fire district or incorporated fire company. A town may also acquire apparatus and equipment for use in the district and may contract with any city, village, fire district or incorporated fire company for operation, maintenance and repair of the apparatus and equipment and for the furnishing of fire protection in the district. The cost of the services and operating expenditures can be levied against the properties in the District.

In this model, the Town could contract with the Pawling Fire Company, Inc. for the delivery of services and the Town would levy taxes for the town-wide fire protection district as part of its annual budget process. There would no longer be a separate Pawling Fire District with its own board of commissioners.

Coterminous Government Functioning primarily as a village

In a coterminous government functioning primarily as a village, the Consolidated Government could establish a Fire Department and hire its own staff. Alternatively, the Consolidated Government could contract with the Pawling Fire Company or another municipal Fire Department, Fire District, or fire company for service delivery.

Option 3: Creation of a Fire Protection District

The third option, would be available in the event that a consolidated government took the operating form of a village as part of a coterminous town-village arrangement. In this case, the new village could contract with the Fire Department.

Post Consolidation Conditions:

Post consolidation, under a Town structure, the existing Town-Village Fire District would need to be reconstituted.

The options are:

Option 1: Establish a Town Fire District to provide service on a town-wide basis. The District would be a separate public corporation that would have its own elected Board of Commissioners, its own budget, levy its own taxes and have the authority to incur debt. Elections for the Board of Commissioners would have to be held. The Fire District could then contract with the Pawling Fire Company to deliver the fire protection services.

Option 2: Establish a Fire Protection District to provide fire service town-wide. The fire protection district would not be an independent public corporation but an administrative unit of the consolidated Town governments set up to assess taxes. In this option, the Town would contract with the Pawling Fire Company directly for services.

Preferred Option: Establish a Town Fire District.

Under a Coterminous Government functioning as a Village, the Village can establish a Fire Department and provide services directly or contract with the Pawling Fire Company for services

Town Services Provided Town-wide

The Study Committee agreed that the services currently provided by the Town on a Town-wide basis should be provided by the consolidated government for the good of all the residents. These services include the range of recreation and programming for children, youth, adults and seniors as well as the continued operation of the golf courses, the park services, and facilities. Additional services provided on a Town-wide basis include the transfer station, dog control, Assessor as well as continued contract and financial support for the Town-wide ambulance services including advanced life support services.

Post Consolidation Conditions:

The study process concluded that all services currently provided by the Town on behalf of all residents town-wide should be provided by the consolidated government. This includes all parks; recreation services; programs for youth, adults, and seniors; and the golf course. It also includes town-wide assessing, dog control, the transfer station, and ambulance services.

Library Services

The residents of the Town of Pawling including the Village receive their library services from the Pawling Free Library. The Library is funded by a Library District (levies and annual taxes) and serves a territory almost identical to the Town boundaries. Based on a review with Library Officials, the consolidation of the Village and the Town has no impact on the library operations, the District or its ability to levy property taxes. Further evaluation would be needed if the Consolidated Government is a coterminous government functioning primarily as a Village.

IV. Post-Consolidation Fiscal Impact

Methodology

Currently there are separate Village and Town tax bills. In order to determine the fiscal impact that a consolidation of the Village and the Town will have on property taxpayers, both in and outside the Village, the study first modeled a new consolidated government budget, property tax levy and tax rates. Then the new model of taxing is compared to the existing taxing for both Village and Town outside Village residents. A series of steps must be taken to determine the fiscal impact on the Village taxpayers and the Town outside Village taxpayers:

- **Determine any outstanding liabilities post consolidation.**

At this time, based on input from Village and Town officials, it is anticipated that there are not any substantial liabilities in either the Village or Town, other than debt. Based on the input from Village officials, the nature of the primary Village debt, the debt service payments will be funded through the sewer fund, the water fund and the small balance will be a charge upon the residents of the Village as a legacy district.

- **Model new Consolidated Government General and Highway budgets, tax levies and town wide tax rates.**

This fiscal analysis used the assumptions laid out in the Services and Revenues sections as the basis of the analysis to determine which costs and revenues will transfer to the consolidated government. The General Fund and Highway Fund will no longer be separated into town-wide and town outside village.

- **Model new special districts to provide services to and to generate revenues from the residents in the area currently known as the Village.**

A new special lighting district, a new special refuse collection district, a new sidewalk district and a new police district would be established to levy taxes and/or fees for services in the former Village.

- **Determine the fiscal impact of the Citizen Empowerment Tax Credit to the property taxpayers.**

New York State provides a Citizen Empowerment Tax Credit (CETC) to municipalities as an incentive when two local governments consolidate. This tax credit is an annual appropriation, based upon a formula of 15% of the combined property tax levy for the year prior to the year of consolidation.

- **Compare the new tax levies and rates to the existing levies and rates for both current Village and Town outside Village taxpayers.**

The information in this section is for illustrative purposes and is a representation of the data available at the time of the development of this Interim Report. More detailed budgets, levies and tax rates will be subject to a final determination of the preferred service options as part of the final Consolidation Plan.

- **Review the Potential Pre-Consolidation Planning and Implementation Costs.**

Current Property Tax Levies

The Village Board adopted a balanced 2020/2021 Operating Budget with revenues and expense both totaling \$1,746,435 as depicted in **Table 7: 2020/2021 Adopted Village Budget Summary**. The Town adopted a balanced 2020 Operating Budget as depicted in **Table 8: 2020 Adopted Town Budget Summary**.

The combined property tax levy for the Village and Town (other than special districts) totals \$5,306,286.

| Table 7 2020/2021 Adopted Village Operating Budget Summary | | | |
|---|--------------|--|-----------------------|
| Year | Expenditures | Revenues & Appropriated Fund Balance other than Property Taxes | Property Tax Revenues |
| General Fund | \$1,746,435 | \$501,199 | \$1,245,236 |
| Refuse Fund | \$220,067 | \$220,067 | \$0 |
| Water Fund | \$360,438 | \$360,438 | \$0 |
| Sewer Fund | \$1,404,771 | \$1,404,771 | \$0 |
| Source: Village of Pawling | | | |

| Table 8 2020 Adopted Town Budget Summary | | | |
|---|--------------|--|-----------------------|
| Year | Expenditures | Revenues & Appropriated Fund Balance other than Property Taxes | Property Tax Revenues |
| General Fund (Town-wide) | \$4,429,008 | \$1,463,344 | \$2,965,664 |
| Highway (Town-wide) | \$25,000 | \$25,000 | \$0 |
| General Fund (Outside Village) | \$353,913 | \$353,913 | \$0 |
| Highway Fund (Outside Village) | \$1,764,814 | \$669,428 | \$1,095,386 |
| Special Districts | | | |
| Water District #1 | \$14,680 | \$14,680 | \$0 |
| Water District #2 | \$83,465 | \$70,640 | \$12,825 |
| Whaley Lake Dam District | \$206,745 | \$0 | \$206,745 |
| Source: Town of Pawling | | | |

The combined property tax levy for the Village and Town (other than special districts) totals \$5,306,286.

Calculation of the Citizen Empowerment Tax Credit (CETC)

As noted previously, the **Citizen Empowerment Tax Credit (CETC)** is an annual incentive offered to municipalities that consolidate or reorganize under Article 17-A of the General Municipal Law. CETC equals fifteen percent (15%) of the combined real property tax levies, immediately prior to reorganization of the municipalities being reorganized, in (in this case, the Village and Town of Pawling). (Thus, in this case, $\text{CETC} = \$5,306,286 \times 15\% = \$795,943$.)

However, because the CETC is subject to limits of annual New York State appropriations, it is important to understand the tax impacts with and without the CETC in order to comprehend the full range of possible fiscal impacts of consolidation on the tax payers. Please note that in New York State fiscal year 2020/2021, the municipalities currently eligible for the CETC, have received **only 80%** of their full CETC award due to New York State's fiscal crisis related to the COVID 19 outbreak.

As depicted in **Table 9: Citizens Empowerment Tax Credit**, the tax credit would be approximately \$795,943 per year based on 2020/2021 Village tax levy and the 2020 Town tax levy. By law, a minimum of 70% (\$557,160) of the CETC must be applied as a reduction of the tax levy. The remaining 30% (\$238,783) may be used for a variety of other costs including capital improvement costs. The final tax impact is shown as a range between a minimum benefit of 70% of the CETC funds applied to lower the tax levy and a maximum benefit of 100% of the CETC funds applied to lower the tax levy.

| Table 9 | | |
|---|------|-----------|
| Citizens Empowerment Tax Credit | | |
| Maximum CETC for Tax Reduction | 100% | \$795,943 |
| Minimum CETC for Tax Reduction | 70% | \$557,160 |
| Maximum CETC for Budgeted Items | 30% | \$238,783 |
| <i>*CETC is contingent upon annual New York State appropriations and is not guaranteed. It is equal to 15% of the joint tax levy in the fiscal year prior to the date of consolidation.</i> | | |
| <i>Note: Calculations based on Village Tax Levy from 2020/2021 and Town Tax Levy from 2020.</i> | | |

Projected Cost Savings and Increases

Cost savings in consolidations result from the elimination of duplicate services and re-organizing operations to optimize economies of scale. As the Town and Village have a limited number of overlapping functions, cost savings from the elimination of positions is limited, and actual cost savings via the merger minimal at best.

The study process identified cost savings via the elimination of one governing board, one chief elected official, the consolidation of the Justice Courts, and the attrition of a position, plus reductions in costs due to a merger. In total these expenditure reductions are estimated at \$172,000. However, the process also identified \$119,000 in cost increases associated with the impact of restructuring. These include the increase of Highway Department staff wages, the increase of employee benefits for Village staff that merge into the consolidated government, and the proposed addition of a Planner position. The net impact results in estimated net savings of \$53,000, as illustrated in **Table10: Post Consolidation Cost Savings and Increases**.

The reduction of taxes on Village residents is primarily **due to the shift of the tax burden** to residents who live outside the Village. The savings is a minor component of the reduction in the Village taxes. Town

outside of the Village residents will experience a tax increase and will only see savings based on receiving the Citizens Empowerment Tax Credit if it is appropriated annually.

Table 10: Post Consolidation Estimated Cost Savings and Increases

| Full Implementation | | | | | |
|--|---------------------|----------------------------|-------------------------|---------------------|-------------|
| Functional Area | Expenditure Savings | Less Expenditure Increases | Less DPW Wage Increases | Less Revenue Losses | Net Savings |
| Mayor and Village Board | \$34,050 | \$0 | \$0 | \$0 | \$34,050 |
| Central Admin, Fiscal and Legal Services | \$95,678 | \$0 | \$0 | \$0 | \$95,678 |
| Justice Court | \$19,374 | \$0 | \$0 | \$0 | \$19,374 |
| Highway Services | \$8,275 | \$0 | (\$29,842) | \$0 | (\$21,567) |
| Employee Benefits | \$14,321 | \$0 | \$0 | (\$21,240) | (\$6,919) |
| Subtotal | \$171,698 | \$0 | (\$29,842) | (\$21,240) | \$120,616 |
| Town Planner Salary/Benefits | | (68,000) | \$0 | \$0 | (\$68,000) |
| Total | \$171,698 | (68,000) | (\$29,842) | (\$21,240) | \$52,616 |
| Note: The above post-consolidation analysis does not include the impact of the potentially significant one-time cost incurred during the consolidation planning and implementation phase. | | | | | |

Transition Costs

Should the electorate vote “yes” for consolidation on November 30th, and should the resulting consolidation plan be adopted and implemented, there will be a number of transition activities that will need to occur. The process of consolidation is very complex, and is grounded upon a statute that has many ambiguities and for which no implementing regulations have been adopted. Because of the complexity of the process coupled with the fact that no consolidation has ever occurred in New York State between a Village and a Town, there are numerous unknowns as to how the consolidation process might play out and how much it might cost. Accordingly, any estimates as to how much the entire consolidation process might cost are necessarily preliminary and subject to change depending on how the consolidation process unfolds. It should also be noted that the consolidation process expressly provides for litigation to resolve disputes in connection with development of the consolidation plan. In the event of such disputes, costs could greatly exceed those that otherwise would be incurred, with a potential to reduce or eliminate any early year cost savings and possibly result in a net tax increase for Pawling taxpayers. During the period prior to implementation of the consolidation, the Village and the Town will be incurring the costs associated with consolidation and such costs will have to be borne by the taxpayers.

The following provides a preliminary list of activities that would require funding in order to be undertaken as the Village and Town transition into a new consolidated government, include but are not limited to:

- Significant Legal, consultant, and engineering assistance as part of the transition of the Sewer Commission to a new entity.
- Development of a unified Comprehensive Plan, integrated Zoning and Land Use Regulations, SEQR, and possible GEIS.
- Restructuring of current bond and other financing arrangements.

- Merging or incorporating village and town laws into a single code. This task will be quite involved given that each municipality has numerous existing local laws that will have to be reviewed, amended or in some cases rewritten. In particular the current master plans and zoning code for each municipality will have to be merged and or revised.
- Restructuring of the planning board and zoning board of appeals and transitioning existing applications for zoning and planning approvals.
- Coordinating employment and human resources activities relating to the consolidation including negotiating union contracts, elimination of positions, pension, health insurance and other benefit issues.
- Development of a full audit of the Town, Village and special districts.
- Development of map, plan and reports for district formation (water, sewer, lighting, sidewalk, police, and fire).
- Purchase of software or licenses for the integration of village staff to town staff and services (accounting, Microsoft 365, court compliance, codes and planning).
- Training for staff and new planning board and zoning board members.
- Development of a facility building assessment for the integration of staff into town facilities.
- Preparation of an Engineering Report for the expansion or construction of a unified highway facility.
- Development of a unified Comprehensive Plan Development of unified and integrated Zoning and Land Use Regulations.
- Legal Services for the merging of current Village laws into Town laws.
- Appraisal and sale of properties.
- Digitization of Village Records and integration into the Town of Pawling Records Management System.

These expenses for one-time transition and implementation costs and are not recurring. As such, they are not included in the calculations of ongoing effects of consolidation. For the plan development phase, they are estimated to be in the range of \$105,000 to \$180,000. For the transition to a consolidated government and implementation of the plan, they are estimated to be in the range of \$260,000 to \$405,000. For both phases, the total one-time costs might range from approximately \$365,000 to \$585,000. This cost would be spread over several years. These estimates do include costs of considerable legal work, however they do not include the costs of potential litigation and other legal expenses associated with resolving disputes related to consolidation, including mediation, Article 78 proceedings, and any court appeals.

The Town and Village will need to determine the funding mechanism to cover these costs. The uncertainty of the New York State grants for consolidation, increases the complication of making a decision on consolidation. If New York State reopens the Citizen Restructuring Empowerment Grant, there would be available \$100,000 (\$50,000 each) to support the interim study and tasks prior to the referendum and the development of the Consolidation Plan. In addition, should the same grant program be available, the Town and Village are eligible for an additional \$50,000 each for a total of \$100,000 towards the transition and implementation tasks. Should the CETC continue to be funded, 30% of the CETC or approximately \$238,000 per year could be dedicated for the first few years to cover these costs.

The municipalities could choose to use those funds for multiple years post-consolidation to cover the transition costs. Given that the expenditures related to transition costs would be incurred prior to the receipt of any CETC credit that may be forthcoming, the municipalities could explore utilization of a revenue

anticipation note as a bridging mechanism. Should CETC funding not be available, taxpayers of the new Consolidated Government will either have to use fund balance or tax increases to cover the costs of transition and implementation. It is important to note that in 2020, due to New York State's fiscal crisis, current recipients have received 80% of their total grant. The following section presents the impact of the CETC on property tax reduction over the long-term, not related to the short-term one-time transition expenses discussed above.

Projected Property Tax Impact

As outlined earlier in the study, the impact to the Village and Town outside Village property taxpayers is not just related to the costs saving from the consolidation but also from the property tax burden shifts that occur and the potential impact of the CETC. Unlike the current arrangement, in the consolidated government, the residents in the Town outside the Village and Village residents would all have the same tax rates for general fund and highway fund costs. However, due to the shifts, the town outside the village taxpayers will shoulder an increase in their tax rate and their tax burden and the Village taxpayers will experience a reduction. The consolidated government's budget will include the merged staff, facilities, services and resources of both the current Village and Town. All current Village-specific services will be provided by the Consolidated Government and will be paid for via special taxing entities, i.e. water, sewer, fire, police, lighting, sidewalks and refuse. These services will not be paid for by non-benefitted residents.

First, it is important to remember that sewer, water and refuse collection services are funded through a fee based system and therefore do not impact property taxes. At this time, the only change in these areas is related to Village refuse pick up. The impact of this will be an increase in the use fee. It is not a part of the property tax impact calculation.

Second, in order to preserve certain services for Village residents that are currently paid for by property taxes including streetlights, sidewalks and police, the preferred option is to create special districts to levy taxes from the area currently known as the Village.

Third, in a consolidation, the elimination of the Town outside Village budget, shifts that levy to the Town-wide budget and levy. This shift in tax levy is all related to the Town outside Village Highway costs. At the same time, Village and Town costs related to central administration, fiscal and legal services, facilities, highway and land use functions are consolidated. These consolidated functions will then all be taxed to all Town and Village residents.

Before application of the CETC, the impact of the creation of the special districts, the shifting of all other costs to the town-wide level, results in a 29.1% reduction in Village property tax rates and a 12.4% increase in Town outside Village property tax rates. The CETC is subject to annual New York State appropriations. In 2020, due to New York State's fiscal crisis, current recipients have received 80% of their total grant.

Assuming no application of the CETC, the projected impact is as follows:

- ◆ Former Village residents would experience a property tax decrease of 29.1%
- ◆ Town outside Village residents would experience a property tax increase of 12.4%

Assuming application of 70% of the CETC, the projected impact is as follows:

- ◆ Former Village residents would experience a property tax decrease of 34.2%
- ◆ Town outside Village residents would experience a property tax decrease of 0.7%

Assuming application of 100% of the CETC, the projected impact is as follows:

- ◆ Former Village property owners would experience a property tax decrease of 36.4%
- ◆ Town outside Village residents would experience a property tax decrease of 6.3%

A fiscal analysis of the consolidated government was prepared and is presented in **Appendix E: Fiscal Analysis**. The impact on the property taxpayers in both Village and in the Town outside the Village is summarized below in **Table 11: Projected Tax Impact of Consolidation**.

Table 11: Projected Tax Impact of Consolidation.

| Impact on Property Tax Rates | | | | | |
|---|------------------|----------------------------|-------------------|--------------------|--------------------|
| Village Residents | Current | Model - Post Consolidation | | | Change in Tax Rate |
| | Current Tax Rate | Tax Rate No CETC | Tax Rate 70% CETC | Tax Rate 100% CETC | |
| Village Tax | \$ 14.88 | \$0.00 | \$0.00 | \$0.00 | |
| Town wide General Fund | \$ 5.59 | \$ 6.00 | \$ 4.95 | \$ 4.50 | |
| Town wide Highway Fund | \$ - | \$ 3.04 | \$ 3.04 | \$ 3.04 | |
| New Special Lighting District | \$ - | \$ 0.48 | \$ 0.48 | \$ 0.48 | |
| New Sidewalk District | \$ - | \$ 0.72 | \$ 0.72 | \$ 0.72 | |
| New Debt District | \$ - | \$ 0.70 | \$ 0.70 | \$ 0.70 | |
| New Police District | \$ - | \$ 3.59 | \$ 3.59 | \$ 3.59 | |
| Refuse District | \$ - | Fee Increase | Fee Increase | Fee Increase | |
| Total -NO CETC | \$ 20.47 | \$14.52 | | | -29.1% |
| Total 70% CETC | \$ 20.47 | | \$13.47 | | -34.2% |
| Total 100 % CETC | \$ 20.47 | | | \$13.02 | -36.4% |
| Note 1: Village Residents will be paying for full refuse fee in addition to property taxes. Estimated increase from \$219 to estimated average rate of \$355. Note 2: Eligible for CETC – Only the General Fund and Highway Fund. No Special Districts. Note 3: CETC Subject to Annual NYS Appropriations. Note 4: The above tax rates do not account for costs incurred prior to consolidation. | | | | | |

| Impact on Property Tax Rates | | | | | |
|---|---------------|--------------------|-------------------|--------------------|--------------------|
| Town Outside Village Residents | Current | Post Consolidation | | | |
| | Tax rate | Tax Rate No CETC | Tax Rate 70% CETC | Tax Rate 100% CETC | Change in Tax Rate |
| Town General Fund | \$ 5.59 | \$ 6.00 | \$ 4.95 | \$ 4.50 | |
| Town Highway Fund | \$ - | \$ 3.04 | \$ 3.04 | \$ 3.04 | |
| TOV General Fund | \$ - | \$ - | | | |
| TOV Highway Fund | \$ 2.45 | \$ - | | | |
| Total -NO CETC | \$8.04 | \$ 9.04 | - | - | 12.4% |
| Total 70% CETC | \$8.04 | | \$ 7.99 | | -0.7% |
| Total 100 % CETC | \$8.04 | | | \$ 7.54 | -6.3% |
| Note 1: Eligible for CETC – Only the General Fund and Highway Fund. No Special Districts. Note 2: CETC Subject to Annual NYS Appropriations. Note 3: The above tax rates to do not account for cost incurred prior to consolidation. | | | | | |

As **Table 12: Refuse District Impact on Village Residents** depicts the overall fiscal impact to the Village residents including both the change in property taxes as well as the anticipated change in the fee for refuse collections. As the chart indicates, Village residents would experience an increase from the current annual fee of \$219 to an estimated average cost of \$355. This assumes that a bid for services for all Village residential units would result in competitive pricing as compared to current refuse pick up pricing.

Table 12: Refuse District Impact on Village Resident

| Impact of New Refuse Fee on Village Residents | | | | | |
|---|--------------------------|-----------------|--------------------|--------------------|--------------------|
| Medium Village Home with \$108,100 Taxable Assessed Value | | | | | |
| | Estimated Property Value | Current | Post Consolidation | Post Consolidation | Post Consolidation |
| | | | No CETC | 70% CETC | 100% CETC |
| Property Full Value | \$ 230,000 | | | | |
| Assessed Value | \$ 108,100 | | | | |
| Property Tax Payment | | \$ 2,213 | \$ 1,569 | \$ 1,456 | \$ 1,407 |
| Refuse Pick-Up Fee | | \$ 219 | \$ 355 | \$ 355 | \$ 355 |
| Total | | \$ 2,432 | \$ 1,924 | \$ 1,811 | \$ 1,762 |

V. Town and Village Assets and Liabilities

At the time of consolidation, the assets and liabilities of the Town and the Village become the assets and liabilities of the Consolidated Government. Should the electorate vote for consolidation on November, 30, 2020, the mandated Consolidation Plan requires:

- A full accounting of each entity's assets including real and personal property.
- A full accounting of each entity's liabilities and indebtedness, bonded or otherwise and the fair value of the debt and liabilities.
- The terms for the disposition of all existing assets, liabilities and indebtedness of each government entity.

This section will provide a preliminary review the current state of the assets and liabilities of the Village and Town. For both the Town and the Village, the information was obtained from annual reports filed by each municipality to the New York State Office of the State Comptroller, insurance listings of vehicles, property listings from Town Assessment Roles, and interviews with municipal officials. An in-depth review will be required at the time of the Consolidation Plan. At that time, an independent audit of both entities may be recommended to provide the basis for the development of the Consolidation Plan elements and assist with a smooth transition.

Fund Balance

The Village reported in its annual report to the New York State Office of the Comptroller an unassigned fund balance in the general fund for year ending May 31, 20120 totaling \$928,509. The Town reported in its annual report to the New York State Office of the Comptroller an unassigned fund balance in the general fund totaling \$852,498.

Real Property and Personal Property

As discussed in the Section on Buildings and Grounds, upon consolidation, the opportunity to consolidate operations could result in a streamlining of facilities; however, initially, it is assumed that all Town and Village land and facilities will be needed for the consolidated government. The primary Village owned properties include Village Hall, highway garage, the water plant and sewer treatment plant. **Appendix F: Village Owned Properties and Appendix G: Town Owned Properties** details all of the properties owned by the Village and Town.

The Town and Village both own personal property including vehicles, office equipment, furniture, tools, parts inventory and other items. Vehicles make up the primary items of value. **Appendix H: Village Owned Vehicles and Appendix I: Town Owned Vehicles** detail the major vehicle equipment currently owned by the Village and Town. Should consolidation occur, a comprehensive review of the full listing of equipment should occur to determine if any of the Highway fleet and/or large equipment can be streamlined. If the consolidated government will not be providing refuse services, the existing garbage trucks could be sold and the proceeds used to offset Village debt.

Liabilities and Debt

Appendix J: Town and Village Debt details the debt reported by the Town for fiscal year ending December 31, 2019 and the debt reported by the Village for fiscal year ending May 31, 2020. The Village's reported debt as of May 31, 2020 totaling \$12,204,000; the majority of which is related to the sewer system plant and infrastructure improvements and water system improvements. According to Village Officials, as of October of 2020, Village debt has been reduced to approximately \$11,230,000. The sewer and water debt is by far the bulk of the debt and it is paid through a capital component on the user fees and does not impact property taxes. The Town debt for fiscal year ending December 31, 2010 totaled \$6,536,398 as reported to the New York State Office of the State Comptroller by the Town.

Town and Village officials indicate that they have little to no additional liabilities and they indicate that there are no extraordinary legal actions or tax certiorari cases that would material impact either of their liabilities. Should the voters elect to consolidate a thorough review of debt and other liabilities should occur. This review should include all long-term liabilities, such as employee post-retirement liabilities.

Post Consolidation Conditions:

The determination of the disposition of all assets and liabilities is a required component of the Consolidation Plan. The preliminary thinking relative to assets and liabilities is to establish a Village debt assessment area in order to fund the payment of any outstanding debt. Any debt or liabilities not eliminated prior to consolidation could be paid off using any remaining Village fund balance or sale of assets.

VI. Local Laws, Resolutions and Regulations

Pursuant to Section 769 of Article 17-A, subject to the terms of the Consolidation Plan, all local laws, ordinances, rules or regulations of both the Town and the Village remain in effect for up to two year post the effective date of consolidation. It is advised that the consolidated government's governing body adopt new locals laws, ordinances, rules or regulations necessary to redress conflicts and ambiguities arising as a result of existing Town and Village laws.

Appendix K: Code of the Village of Pawling outlines the Code of the Village that was adopted by local law on April 4, 1980. **Appendix L: Local Laws of the Village of Pawling** includes a listing of the Local Laws adopted by the Village from 1981 through of 2020. **Appendix M: Code of the Town of Pawling** outlines the Code of the Town.

Given the importance of a strong municipal code and the work involved in updating and integrating the codes and local laws, initiating the integration of the codes and law laws during the Consolidation Planning phase is recommended.

VII. Single Entity Coterminous Town-Village

What is a Coterminous Town-Village?

The New York State Department of State has prepared a summary review of coterminous Town-Village governments (**Appendix N: Legal Memorandum LG06**). It defines a Coterminous Town-Village as,

“A coterminous town-village is a unique form of local government organization. Geographically, the town and village share the same boundaries. Depending on how the coterminous unit is formed, the town and the village function together as a single local government or as two separate local governments. As a single unit of government, the governing body of one unit of the coterminous government serves as the governing body of the other unit. This process results in one of the forms of government being the primary form of government -either town or village- effectively eliminating the other as far as administration is concerned. Where the coterminous entity functions as two local governments, separate officers and boards are chosen or selected and both town and village entities possess governance authority”.

In the current situation of Pawling, the critical question is whether a single entity Coterminous Town-Village entity can be created pursuant to the New NY Citizen Empowerment Act, Article 17-A. There exists a potential interpretation for the possibility that a single entity coterminous Town-Village meets the definition of Article 17-A; however, strict reading of Article 17-A indicates that it may not meet the definition of consolidation as defined in Article 17-A.

Does a Coterminous Town-Village Meet the definition of Consolidation pursuant to Article 17-A of the General Municipal Law?

It is important to note that there has not yet been a consolidation of a village and town under Article 17-A of the General Municipal Law. The Village and Town of Pawling would be the first in New York State. As with many new laws, there are often issues that are subject to interpretation, legal review and in some instances court decisions.

The question as to whether a single entity coterminous town-village meets the definition of consolidation in Article 17-A of the General Municipal Law was posed to the New York State Department of State. The New York State Department of State provided an informal opinion on the matter which states as follows:

“Answer: A coterminous town-village does not meet the definition for consolidation in N.Y. Gen. Mun. Law § 750 (2)(a) or (b): 2. “Consolidation” shall mean either (a) the combination of two or more local government entities resulting in the termination of the existence of each of the entities to be consolidated and the creation of a new entity which assumes jurisdiction over all of the terminated entities, or (b) the combination of two or more local government entities resulting in the termination of the existence of all but one of the entities which shall absorb the terminated entity or entities. (Emphasis added.)

The consolidation definition in 750(2)(a) and (b) requires a termination of (a) each entity or (b) all but one, to be consolidated. But, upon becoming coterminous, each town and each village continues to exist – neither the village nor the town is terminated. See, e.g., NYS Comptroller Opinion No. 91-5 (March 27, 1991) (quoting: “The general provisions of law applicable to a village incorporated to be coterminous with a town, and a town created to be coterminous with a village, are set forth in Article 17 of the Village Law (§ 17-1700 et seq.). Although the village is ordinarily

the predominant governmental entity in a coterminous town-village (cf. Village Law, § 17-1703-a, applicable to a village in which a town is created to be coterminous with such village), the town government continues to have a separate corporate existence (1979 Opns St Comp No. 79-124, unreported; 1976 Opns St Comp No. 76-385, unreported). Thus, for example, both the town and the village continue to prepare separate budgets (Village Law, § 17-1728) and each must file an annual report of its financial condition with the State Comptroller as required of every municipal corporation by General Municipal Law, § 30 (Opn No. 79-124, *supra*). Similarly, town local laws, ordinances, resolutions, rules and regulations in effect at the time of incorporation of the village remain in effect, and new local legislation may be enacted thereafter by the town board (Village Law, § 17-1735)"); but see, *Gache v. Town of Harrison*, N.Y., 813 F. Supp. 1037, 1040 (S.D.N.Y. 1993)(quoting: "In 1975, the Harrison was reorganized as a coterminous Town and Village under New York State Municipal Law. One result is that the governing body holds powers as a Town Board and a Village Board of Trustees over issues of taxation, state and federal aid requests, and land use regulation. Therefore, the Town and Village of Harrison are treated as a single entity in the present action.")

Should the electors vote yes on consolidation and the Village and Town desire to pursue this form of government, it is recommended that an official opinion from the Attorney General of New York State or a declaratory judgement be requested as to whether a coterminous town-village government meets the definition of consolidation under Article 17-A.

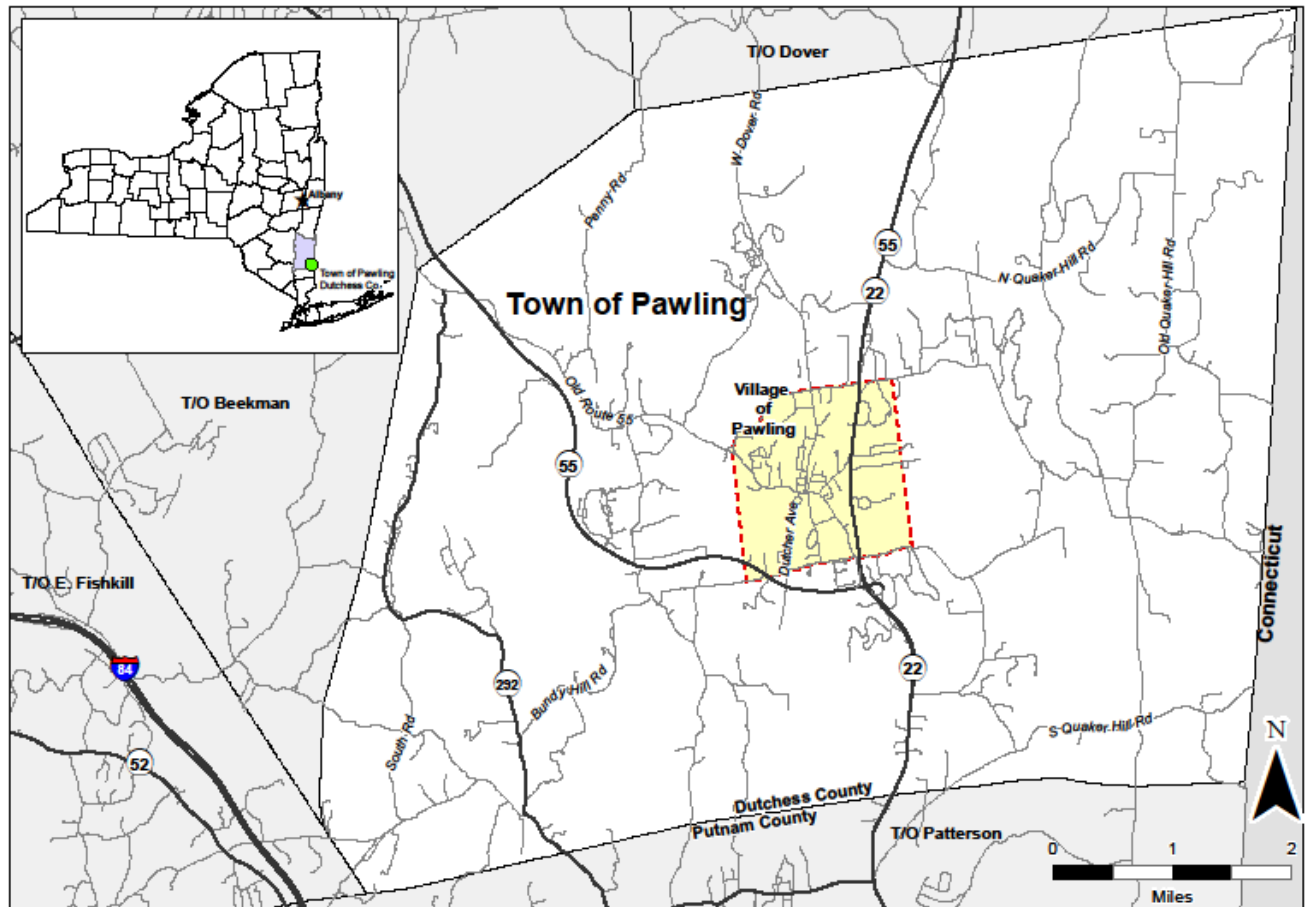
If this form of government is ultimately pursued under Article 17-A, additional legal issues will need to be addressed.

- The Pawling referendum on consolidation was voter initiated and is a single issue referendum: "Should the Town and Village of Pawling consolidate." Unlike a board initiated process, this process puts forth the vote on consolidation prior to the development of the Consolidation Plan and it did not include a referendum on annexation of the territory outside the Village. Article IX of the New York State constitution states that "a vote of the people in the territory to be annexed must consent by majority vote at a referendum." Does Article 17-A enable the creation of a coterminous Town-Village without a referendum of the voters outside the Village on the issue of annexation of their territory to change the boundaries of the Village to be coterminous with the Town?
- In a single entity coterminous town-village, a decision has to be made as to whether the new entity will function principally as a town or as a village. Under Article 17 of the General Municipal Law, this decision is put to the voters in the form of a referendum. How is this decision made pursuant to Article 17-A?
- Should the Town and Village determine that restructuring as a single entity coterminous Town-Village was advantageous, they would have to determine whether the single entity coterminous Town-Village would principally operate as a Town or a Village. This determination also impacts the governance structure. Should the new entity be led by a Mayor and a Board of Trustees or a Town Supervisor and Town Board?
- A thorough review of the advantages and disadvantages will need to be undertaken to determine which model – either principally Town or principally Village – is in the best interests of the residents of Pawling and the operation of the coterminous governments. This should include a

review of the pro's and con's of the governance structure powers and responsibilities, functions and services to be performed, how they are funded, the impacts on existing districts and special districts, and the potential need for new or reconstituted districts or designated benefit areas.

- If the Consolidated Government is coterminous and running as a village, the new Chief elected official will have **executive powers of the mayor**, and not the chairman powers of a town supervisor. In this case, he/she will be able to appoint all staff, department heads etc. The town clerk will become the village clerk and be appointed, the receiver of taxes is now the treasurer, and the highway superintendent is now appointed. The staffing is essentially the same as we outlined, but now the executive power resides in one person.
- The transition to a single entity coterminous town-village will have a fiscal impact that can only be determined upon a full financial review of the revenues and expenditures.

Appendix A: Town and Village Of Pawling Location Map



Laberge
Harris & Group
INCORPORATED
1000 ROUTE 92
PO BOX 1000
POWELL, NY 12566
Map Created 10-20. Data obtained from NYS GIS Clearinghouse 2019.
Parcels Provided by Dutchess County 2019. Accuracy not Guaranteed.

General Location Map
Town & Village of Pawling, Dutchess County, NY

Appendix B: Current Village Employees

| Village of Pawling | | |
|-------------------------------|-----------|-----------|
| 2020/2021 Staffing | | |
| Area | Full Time | Part Time |
| Mayor | | 1 |
| Trustees | | 4 |
| Village Clerk | 1 | |
| Treasurer | 1 | |
| Secretary of Sewer Commission | 1 | |
| Building Inspector | | 1 |
| Typist (Planning & Zoning) | 1 | |
| Working Highway Supervisor | 1 | |
| DPW Labor | 4 | 2 |
| Village Justice | | 1 |
| Clerk to the Justice | | 1 |
| Total | 9 | 10 |

Appendix C: Current Town Employees

| Town of Pawling | | |
|----------------------------------|-----------|-----------|
| Staffing | | |
| Area | Full Time | Part Time |
| Town Supervisor | | 1 |
| Council Members | | 4 |
| Legislative Aid | 1 | |
| Town Clerk | 1 | |
| Deputy Town Clerk | 1 | |
| Clerk (Town Clerk's Office) | | 1 |
| Receiver of Taxes | | 1 |
| Clerk - Receiver of Taxes | | 1 |
| Bookkeeper | 1 | |
| Clerk (Fiscal Office) | | 1 |
| Town Assessor | 1 | |
| Building Inspector | | 1 |
| Building Inspector (Secretary) | 1 | |
| Typist (Planning & Zoning) | 1 | |
| Town Highway Superintendent | 1 | |
| Secretary - Highway | | 1 |
| Highway Foreman | 1 | |
| HEO | 3 | |
| HEO Transfer Station | 1 | |
| MEO | 3 | |
| DPW Mechanic | 1 | 1 |
| Transfer Station Attendants | | 2 |
| Town Justice | | 2 |
| Court Clerk | 1 | |
| Dog Control | | 1 |
| Supervisor Buildings and Grounds | 1 | |
| Secretary | | 1 |
| Maintenance Worker | 1 | |
| Laborer | 1 | 2 |
| Cleaner | | 2 |
| Recreation Director | 1 | |
| Assistance Recreation Director | 1 | |
| Program or Rec Assistants | | 3 |
| Various PT Red/Program Staff | | Varies |
| Laborer | 1 | |
| Maintenance Worker | 1 | |
| Greenskeeper | 1 | |
| Laborer | 1 | 1 |
| Total | 27 | 26 |

Appendix D: Listing of Municipal Roads

New York State Department of Transportation Local Roads Listing

Municipality: Village of Pawling
Dutchess County

Jurisdiction: Village

| State DOT ID | County Route | Road# | Road/ Street Name | Start of Section | End of Section | Beg MP | End MP | Length | DIV Hwy | No. of Lanes | One Way | P Ty |
|--------------|--------------|-------|---------------------|------------------|----------------|--------|--------|--------|---------|--------------|---------|------|
| 186517 | | | ALLISON DR | WEST MAIN ST | DEAD END | 0.00 | 0.02 | 0.02 | | 2 | | |
| 186518 | | | ARCH ST | OAK ST | CHARLES COLMAN | 0.00 | 0.07 | 0.07 | | 1 | Y | |
| 302138 | | | BAXTER ROAD | DYKEMAN ST | RHONE RIDGE DR | 0.00 | 0.26 | 0.26 | | 2 | | |
| 186519 | | | BROAD ST | OAK ST | CHARLES COLMAN | 0.00 | 0.08 | 0.08 | | 1 | Y | |
| 186520 | | | CHARLES COLMAN BLVD | NORTH VILLAGE | ORCHARD ST | 0.00 | 0.15 | 0.15 | | 2 | | |
| 186520 | | | CHARLES COLMAN BLVD | ORCHARD ST | WILLETS DR | 0.15 | 0.43 | 0.28 | | 2 | | |
| 186520 | | | CHARLES COLMAN BLVD | WILLETS DR | UNION ST | 0.43 | 0.70 | 0.27 | | 2 | | |
| 186520 | | | CHARLES COLMAN BLVD | UNION ST | BROAD ST | 0.70 | 0.76 | 0.06 | Y | 2 | | |
| 186520 | | | CHARLES COLMAN BLVD | BROAD ST | ARCH ST | 0.76 | 0.82 | 0.06 | Y | 2 | | |
| 186520 | | | CHARLES COLMAN BLVD | ARCH ST | WEST MAIN ST | 0.82 | 0.88 | 0.06 | Y | 2 | | |
| 186521 | | | CHARLES ST | MEMORIAL AVE | EAST ST | 0.00 | 0.09 | 0.09 | | 2 | | |
| 186521 | | | CHARLES ST | EAST ST | SMITH ST | 0.09 | 0.18 | 0.09 | | 1 | | |
| 186522 | | | CIRCLE DR | FAIRWAY DR NO | FAIRWAY DR SO | 0.00 | 0.29 | 0.29 | | 2 | | |
| 186523 | | | CORBIN RD | CHARLES COLMAN | KNOLLVIEW DR | 0.00 | 0.07 | 0.07 | | 2 | | |
| 186523 | | | CORBIN RD | KNOLLVIEW DR | VILLAGE LINE | 0.07 | 0.39 | 0.32 | | 2 | | |
| 186524 | | | COULTER AVE | NY 22 | HAIGHT ST | 0.00 | 0.21 | 0.21 | | 2 | | |
| 186524 | | | COULTER AVE | HAIGHT ST | TOWNSEND BLVD | 0.21 | 0.28 | 0.07 | | 2 | | |
| 186524 | | | COULTER AVE | TOWNSEND BLVD | SMITH ST | 0.28 | 0.35 | 0.07 | | 2 | | |
| 186524 | | | COULTER AVE | SMITH ST | EAST MAIN ST | 0.35 | 0.46 | 0.11 | | 2 | | |
| 186525 | | | DOUGLAS DR | PINE DR | CUL DE SAC | 0.00 | 0.29 | 0.29 | | 2 | | |
| 186526 | | | DYKEMAN ST | WEST MAIN ST | DEAD END | 0.00 | 0.09 | 0.09 | | 2 | | |
| 186527 | | | EAST MAIN ST | NY 22 | SUNSET AVE | 0.00 | 0.41 | 0.41 | | 2 | | |
| 186527 | | | EAST MAIN ST | SUNSET AVE | SPRING ST | 0.41 | 0.58 | 0.17 | | 2 | | |
| 186527 | | | EAST MAIN ST | SPRING ST | COULTER AVE | 0.58 | 0.66 | 0.08 | | 2 | | |
| 186527 | | | EAST MAIN ST | COULTER AVE | FAIRWAY DR | 0.66 | 0.73 | 0.07 | | 2 | | |
| 186527 | | | EAST MAIN ST | FAIRWAY DR | RR XING | 0.73 | 0.77 | 0.04 | | 2 | | |
| 186528 | | | EAST ST | CHARLES ST | DEAD END | 0.00 | 0.03 | 0.03 | | 1 | | |
| 186529 | | | ELM ST | BROAD ST | UNION ST | 0.00 | 0.07 | 0.07 | | 2 | | |
| 186529 | | | ELM ST | UNION ST | WALNUT ST | 0.07 | 0.28 | 0.21 | | 2 | | |
| 186530 | | | FAIRWAY DRIVE | SOUTH STREET | SUNSET AVE | 0.00 | 0.32 | 0.32 | | 2 | | |
| 186530 | | | FAIRWAY DRIVE | SUNSET AVE | EAST MAIN ST | 0.32 | 0.60 | 0.28 | | 2 | | |
| 186531 | | | GRANDVIEW AVE | LAKESIDE DR | ORCHARD ST | 0.00 | 0.13 | 0.13 | | 2 | | |
| 186531 | | | GRANDVIEW AVE | ORCHARD ST | DEAD END | 0.13 | 0.34 | 0.21 | | 2 | | |
| 186532 | | | GREENLAWN RD | FAIRWAY DR | CUL-DE-SAC | 0.00 | 0.13 | 0.13 | | 2 | | |
| 186533 | | | GRISTMILL LANE | NY 22 | DEAD END | 0.00 | 0.44 | 0.44 | | 2 | | |
| 186534 | | | HAIGHT ST | COULTER AVE | END | 0.00 | 0.13 | 0.13 | | 2 | | |

New York State Department of Transportation Local Roads Listing

Municipality: Village of Pawling
Dutchess County

Jurisdiction: Village

| DOT ID | State Route | County Road# | Road/ Street Name | Start of Section | End of Section | Beg MP | End MP | Length | DIV Hwy | No. of Lanes | One Way | Pav Ty |
|--------|-------------|--------------|-------------------|------------------|-----------------|--------|--------|--------|---------|--------------|---------|--------|
| 186535 | | | HENRY ST | DUTCHER AVE | DUTCHER AVE | 0.00 | 0.13 | 0.13 | | 1 | Y | |
| 302139 | | | JEM LANE | BAXTER ROAD | TYRELL ROAD | 0.00 | 0.05 | 0.05 | | 2 | | |
| 186536 | | | KNOLLVIEW DR | CORBIN RD | DEAD END | 0.00 | 0.12 | 0.12 | | 2 | | |
| 186537 | | | LAKESIDE DR | OLD ROUTE 55 | GRANDVIEW DR | 0.00 | 0.83 | 0.83 | | 2 | | |
| 186537 | | | LAKESIDE DR | GRANDVIEW DR | CHARLES COLMAN | 0.83 | 0.97 | 0.14 | | 2 | | |
| 186538 | | | MEMORIAL AVE | EAST MAIN ST | SMITH ST | 0.00 | 0.09 | 0.09 | | 2 | | |
| 186538 | | | MEMORIAL AVE | SMITH ST | CHARLES ST | 0.09 | 0.15 | 0.06 | | 2 | | |
| 186539 | | | OAK STREET | BROAD ST | ARCH ST | 0.00 | 0.05 | 0.05 | | 1 | Y | |
| 186540 | | | ORCHARD ST | GRANDVIEW AVE | CHARLES COLMAN | 0.00 | 0.15 | 0.15 | | 2 | | |
| 186541 | | | PINE DR | VILLAGE LINE | COULTER AVE | 0.00 | 0.43 | 0.43 | | 2 | | |
| 186542 | | | RESERVOIR RD | PAWLING VL | NY 22 | 0.00 | 0.33 | 0.33 | | 2 | | |
| 302141 | | | RHONE RIDGE DRIVE | BAXTER ROAD | TYRELL ROAD | 0.00 | 0.10 | 0.10 | | 2 | | |
| 186543 | | | ROUND HILL ROAD | LAKESIDE AVE | DEAD END | 0.00 | 0.14 | 0.14 | | 1 | | |
| 186544 | | | SHERIDAN DR | WEST MAIN ST | DEAD END | 0.00 | 0.17 | 0.17 | | 2 | | |
| 186545 | | | SMITH ST | COULTER AVE | MEMORIAL AVE | 0.00 | 0.15 | 0.15 | | 2 | | |
| 186546 | | | SOUTH STREET | EAST MAIN ST | | 0.00 | 0.45 | 0.45 | | 2 | | |
| 186546 | | | SOUTH STREET | | DUTCHER AVE | 0.45 | 0.58 | 0.13 | | 2 | | |
| 302142 | | | SOUTH STREET EXT | CR 69 | | 0.00 | 0.05 | 0.05 | | 1 | | |
| 302142 | | | SOUTH STREET EXT | | ROUTE 55 | 0.05 | 0.16 | 0.11 | | 2 | | |
| 186547 | | | SPRING ST | EAST MAIN ST | COULTER AVE | 0.00 | 0.19 | 0.19 | | 2 | | |
| 186548 | | | SUMMIT AVE | ELM ST | WILLETS DR | 0.00 | 0.09 | 0.09 | | 2 | | |
| 186548 | | | SUMMIT AVE | WILLETS DR | DEAD END | 0.09 | 0.17 | 0.08 | | 2 | | |
| 186549 | | | SUNSET AVE | EAST MAIN ST | FAIRWAY DR | 0.00 | 0.19 | 0.19 | | 2 | | |
| 186550 | | | TABER KNOLLS DR | NY 22 | TABER KNOLLS DR | 0.00 | 0.40 | 0.40 | | 2 | | |
| 186551 | | | TOWNSEND BLVD | COULTER AVE | DEAD END | 0.00 | 0.13 | 0.13 | | 2 | | |
| 302140 | | | TYRELL ROAD | BAXTER ROAD | END | 0.00 | 0.13 | 0.13 | | 2 | | |
| 186552 | | | UNION ST | WALNUT ST | CHARLES COLMAN | 0.00 | 0.09 | 0.09 | | 2 | | |
| 186553 | | | WALNUT ST | SUMMIT AVE | UNION ST | 0.00 | 0.21 | 0.21 | | 2 | | |
| 186554 | | | WEST MAIN ST | E MAIN ST | CR 69 | 0.00 | 0.05 | 0.05 | | 2 | | |
| 186554 | | | WEST MAIN ST | CR 69 | | 0.05 | 0.13 | 0.08 | | 2 | | |
| 186554 | | | WEST MAIN ST | | | 0.13 | 0.14 | 0.01 | | 2 | | |
| 186554 | | | WEST MAIN ST | | SHERIDAN DR | 0.14 | 0.33 | 0.19 | | 2 | | |
| 186554 | | | WEST MAIN ST | SHERIDAN DR | DYKEMAN ST | 0.33 | 0.55 | 0.22 | | 2 | | |
| 186554 | | | WEST MAIN ST | DYKEMAN ST | VILLAGE LINE | 0.55 | 0.76 | 0.21 | | 2 | | |
| 186555 | | | WEST STREET | WEST MAIN ST | END LOOP | 0.00 | 0.22 | 0.22 | | 2 | | |

New York State Department of Transportation Local Roads Listing

Municipality: Village of Pawling
Dutchess County

Jurisdiction: Village

| State | County | | | | | | | | | | | | | |
|-------------------------|--------|-------|-------------------|------------------|----------------|--------|--------|--------|---------|--------------|---------|----------|-----------|---------|
| DOT ID | Route | Road# | Road/ Street Name | Start of Section | End of Section | Beg MP | End MP | Length | DIV Hwy | No. of Lanes | One Way | Pvt Type | Pvt Width | Shl Wic |
| 186556 | | | WILLETS DR | SUMMIT AVE | CHARLES COLMAN | 0.00 | 0.09 | 0.09 | | 2 | | A | 20 | (|
| Centerline Miles Total: | | | | | | | | 11.99 | | | | | | |
| Lane-Miles Total: | | | | | | | | 23.34 | | | | | | |

Jurisdiction: County County-maintained roads are shown below for reference.

| State | County | | | | | | | | | | | | | |
|-------------------------|--------|-------|-------------------|------------------|----------------|--------|--------|--------|---------|--------------|---------|----------|-----------|---------|
| DOT ID | Route | Road# | Road/ Street Name | Start of Section | End of Section | Beg MP | End MP | Length | DIV Hwy | No. of Lanes | One Way | Pvt Type | Pvt Width | Shl Wic |
| 276862 | 69 | | DUTCHER AVE | PAWLING TL | W MAIN ST | 0.12 | 0.81 | 0.69 | | 2 | | A | 22 | (|
| 183542 | 69 | | HARMONY RD | PAWLING TL | NY 55 | 2.49 | 2.67 | 0.18 | | 2 | | A | 22 | (|
| 183539 | 67 | | QUAKER HILL RD | NY 22 | PAWLING VL | 0.00 | 0.50 | 0.50 | | 2 | | A | 20 | (|
| Centerline Miles Total: | | | | | | | | 1.37 | | | | | | |
| Lane-Miles Total: | | | | | | | | 2.74 | | | | | | |

New York State Department of Transportation Local Roads Listing

Municipality: Town of Pawling
Dutchess County

Jurisdiction: Town

| DOT ID | State Route | County Road# | Road/ Street Name | Start of Section | End of Section | Beg MP | End MP | Length | DIV Hwy | No. of Lanes | One Way | Pav Ty |
|--------|-------------|--------------|-------------------|------------------|-----------------|--------|--------|--------|---------|--------------|---------|--------|
| 185113 | | | AKINDALE RD | NY 22 | CR 67 | 0.00 | 1.47 | 1.47 | | 2 | | |
| 185114 | | | ALANA LA | CR 30 | CUL DE SAC | 0.00 | 0.22 | 0.22 | | 2 | | |
| 185115 | | | ANDERSON DR | CUNNINGHAM DR | CUL DE SAC | 0.00 | 0.09 | 0.09 | | 2 | | |
| 185116 | | | ANDERSON RD | CR 66 | FINLAND RD | 0.00 | 0.12 | 0.12 | | 2 | | |
| 185117 | | | BANKS HILL RD | CR 69 | S HARMONY HILL | 0.00 | 0.40 | 0.40 | | 2 | | |
| 185118 | | | BIRCH HILL RD | CR 66 | N BIRCH HILL RD | 0.00 | 0.52 | 0.52 | | 2 | | |
| 185119 | | | BLUE BIRD INN RD | HURDS COR RD | DEAD END | 0.00 | 0.13 | 0.13 | | 2 | | |
| 185120 | | | BRADYY LA | GAME FARM RD | DEAD END | 0.00 | 0.22 | 0.22 | | 2 | | |
| 185121 | | | BUNDY HILL RD | NY 292 | S HARMONY HILL | 0.00 | 2.02 | 2.02 | | 2 | | |
| 185122 | | | BURGESS RD | CR 66 | DEAD ENDS | 0.00 | 0.29 | 0.29 | | 1 | | |
| 185123 | | | BYRDS HILL RD | CR 66 | DOVER LINE | 0.00 | 0.51 | 0.51 | | 2 | | |
| 185124 | | | CHURCH RD | CR 67 | CR 66 | 0.00 | 0.48 | 0.48 | | 2 | | |
| 185125 | | | COX RD | AKINDALE RD | END LOOP | 0.00 | 0.63 | 0.63 | | 2 | | |
| 185126 | | | CUNNINGHAM LA | HARMONY HILL | CUL DE SAC | 0.00 | 0.35 | 0.35 | | 2 | | |
| 185127 | | | CUSHMAN RD | CR 69 | | 0.00 | 1.20 | 1.20 | | 2 | | |
| 185127 | | | CUSHMAN RD | | PATTERSON LINE | 1.20 | 1.53 | 0.33 | | 1 | | |
| 185157 | | | DALEY RD | PEAR TREE RD | DEAD END | 0.00 | 0.08 | 0.08 | | 2 | | |
| 185128 | | | DENTON LAKE RD | PUTNAM CO/L | CR 30 | 0.00 | 0.81 | 0.81 | | 2 | | |
| 185129 | | | DEWEY LA | RESERVOIR RD | CR 68 | 0.00 | 0.79 | 0.79 | | 2 | | |
| 185130 | | | DI PIETRO LA | NY 55 | CUL DE SAC | 0.00 | 0.31 | 0.31 | | 2 | | |
| 185131 | | | DODGE RD | CR 20 | OLD NY 55 | 0.00 | 1.57 | 1.57 | | 2 | | |
| 185132 | | | FENWOOD DR | NY 22 | FENWOOD DR | 0.00 | 1.03 | 1.03 | | 2 | | |
| 185133 | | | FINLAND RD | ANDERSON RD | DEAD END | 0.00 | 0.13 | 0.13 | | 2 | | |
| 185134 | | | GAME FARM RD | CR 6 | MEETING HOUSE R | 0.00 | 1.28 | 1.28 | | 2 | | |
| 185135 | | | GLEN ARDEN LA | QUAKER HILL RD | DEAD END | 0.00 | 0.28 | 0.28 | | 2 | | |
| 185136 | | | GLEN CT | CR 20 | CUL DE SAC | 0.00 | 0.04 | 0.04 | | 2 | | |
| 185137 | | | GRAPE HOLLOW RD | NY 292 | BEEKMAN LINE | 0.00 | 0.21 | 0.21 | | 2 | | |
| 185138 | | | GREAT BEAR RD | SOUTH WHITE ROC | CUL DE SAC | 0.00 | 0.27 | 0.27 | | 2 | | |
| 185139 | | | HARMONY HILL RD | OLD NY 55 | NY 55 | 0.00 | 1.24 | 1.24 | | 2 | | |
| 268441 | | | HIGHLANDS DR | NY 55 | HIGHLANDS DR | 0.00 | 1.18 | 1.18 | | 2 | | |
| 185140 | | | HOLIDAY ST | CR 20 | DEAD ENDS | 0.00 | 0.11 | 0.11 | | 2 | | |
| 185141 | | | HOLM RUN | EAST MAIN ST | DEAD END | 0.00 | 0.14 | 0.14 | | 2 | | |
| 185142 | | | HURDS CORNER RD | CR 68 | NY 22 | 0.00 | 1.55 | 1.55 | | 2 | | |
| 185143 | | | JANSEN RD | CR 30 | EAST FISHKILL | 0.00 | 0.34 | 0.34 | | 2 | | |
| 262413 | | | KINGS WAY | DODGE RD | W. DOVER ROAD | 0.00 | 0.54 | 0.54 | | 2 | | |
| 185144 | | | KITCHEN CNRS RD | NY 22 | DOVER LINE | 0.00 | 0.21 | 0.21 | | 2 | | |

New York State Department of Transportation Local Roads Listing

Municipality: Town of Pawling
Dutchess County

Jurisdiction: Town

| DOT ID | State Route | County Road# | Road/ Street Name | Start of Section | End of Section | Beg MP | End MP | Length | DIV Hwy | No. of Lanes | One Way | Pav Ty |
|--------|-------------|--------------|-------------------|------------------|-----------------|--------|--------|--------|---------|--------------|---------|--------|
| 185145 | | | LITTLE POND RD | NY 55 | DEAD ENDS | 0.00 | 0.82 | 0.82 | | 1 | | |
| 185146 | | | MALLOW CT | RIVER RD | CUL DE SAC | 0.00 | 0.11 | 0.11 | | 2 | | |
| 185147 | | | MARIA DR | MOUNTAIN VIEW D | BEGIN LOOP | 0.00 | 0.28 | 0.28 | | 2 | | |
| 185147 | | | MARIA DR | BEGIN LOOP | END LOOP | 0.28 | 0.32 | 0.04 | | 2 | | |
| 185148 | | | MCKENNA RD | OLD RT 55 | OLD RT 55 | 0.00 | 0.18 | 0.18 | | 2 | | |
| 185149 | | | MEETING HOUSE R | CR 66 | CT BORDER | 0.00 | 1.14 | 1.14 | | 2 | | |
| 185150 | | | MILLSTREAM CT | HARMONY HILL | CUL DE SAC | 0.00 | 0.23 | 0.23 | | 2 | | |
| 185152 | | | MOUNT TOM RD | HARMONYHILL RD | CUL DE SAC | 0.00 | 0.43 | 0.43 | | 2 | | |
| 185151 | | | MOUNTAIN VIEW DR | SANITA RD | BEGIN LOOP | 0.00 | 0.72 | 0.72 | | 2 | | |
| 185151 | | | MOUNTAIN VIEW DR | BEGIN LOOP | END LOOP | 0.72 | 0.77 | 0.05 | | 2 | | |
| 185154 | | | N WHITE ROCK RD | NY 292 | BEEKMAN LINE | 0.00 | 0.41 | 0.41 | | 2 | | |
| 185153 | | | NOEL CT | SAGE RD | CUL DE SAC | 0.00 | 0.09 | 0.09 | | 2 | | |
| 185155 | | | OLD PAWLING RD | NY 22 | | 0.00 | 0.09 | 0.09 | | 2 | | |
| 185155 | | | OLD PAWLING RD | | DOVER T/L | 0.09 | 0.31 | 0.22 | | 2 | | |
| 185156 | | | OLD PENNY RD | PENNY RD | DEAD ENDS | 0.00 | 0.21 | 0.21 | | 2 | | |
| 185160 | | | OLD ROUTE 55 | NY 292 | BEEKMAN LINE | 0.00 | 0.28 | 0.28 | | 2 | | |
| 185161 | | | OLD RT 55 III | NY 55 | DODGE RD | 0.00 | 2.34 | 2.34 | | 2 | | |
| 185161 | | | OLD RT 55 III | DODGE RD | PAWLING TL | 2.34 | 2.83 | 0.49 | | 2 | | |
| 185158 | | | OLD RTE 22 | NY 22 | NY 22 | 0.00 | 0.50 | 0.50 | | 2 | | |
| 185159 | | | OLD RTE 55 | W DEAD END | E DEAD END | 0.00 | 0.18 | 0.18 | | 2 | | |
| 185162 | | | OVERLOOK DR | NY 55 | HARMONY HILL RD | 0.00 | 0.70 | 0.70 | | 2 | | |
| 185163 | | | PEAR TREE HILL RD | NY 292 | SANITA RD | 0.00 | 0.33 | 0.33 | | 2 | | |
| 185164 | | | PECKS STORE RD | OLD RT 55 | OLD RT 55 | 0.00 | 0.11 | 0.11 | | 2 | | |
| 185165 | | | PENNY RD | OLD RT 55 | 37 NORTH | 0.00 | 0.37 | 0.37 | | 2 | | |
| 185165 | | | PENNY RD | 37 NORTH | DEAD END | 0.37 | 1.51 | 1.14 | | 1 | | |
| 262414 | | | PINE DR | PAWLING V/L | CUL DE SAC | 0.00 | 0.09 | 0.09 | | 2 | | |
| 185166 | | | POPPYS LANE | SANS SOUCI DR | DEAD END | 0.00 | 0.07 | 0.07 | | 2 | | |
| 185167 | | | PROSPECT ST | RESERVOIR RD | OLD RT 22 | 0.00 | 0.36 | 0.36 | | 2 | | |
| 185168 | | | QUAKER LAKE RD | CR 68 | 66 NORTH | 0.00 | 0.66 | 0.66 | | 2 | | |
| 185168 | | | QUAKER LAKE RD | 66 NORTH | DOVER LINE | 0.66 | 2.14 | 1.48 | | 2 | | |
| 185169 | | | RAVINE RD | AKINDALE RD | S QUAKER HILL R | 0.00 | 0.77 | 0.77 | | 2 | | |
| 185170 | | | REBECCA DR | CR 20 | DODGE RD | 0.00 | 0.26 | 0.26 | | 2 | | |
| 185171 | | | RESERVOIR RD | VILLAGE LINE | CR 67 | 0.00 | 1.84 | 1.84 | | 2 | | |
| 185172 | | | RIVER RD | NY 22 | CR 20 | 0.00 | 0.80 | 0.80 | | 2 | | |
| 185173 | | | S HARMONY HILL | NY 55 | BANKS HILL RD | 0.00 | 0.41 | 0.41 | | 2 | | |
| 185173 | | | S HARMONY HILL | BANKS HILL RD | CR 69 | 0.41 | 0.90 | 0.49 | | 2 | | |

New York State Department of Transportation Local Roads Listing

Municipality: Town of Pawling
Dutchess County

Jurisdiction: Town

| DOT ID | State Route | County Road# | Road/ Street Name | Start of Section | End of Section | Beg MP | End MP | Length | DIV Hwy | No. of Lanes | One Way | Pav Ty |
|--------|-------------|--------------|---------------------|------------------|-----------------|--------|--------|--------|-------------------------|--------------|---------|--------|
| 185174 | | | S QUAKER HILL R | PATTERSON LINE | CT BORDER | 0.00 | 2.88 | 2.88 | | 2 | | |
| 185175 | | | S WHITE ROCK RD | CR 30 | SOUTH RD | 0.00 | 0.86 | 0.86 | | 2 | | |
| 185175 | | | S WHITE ROCK RD | SOUTH RD | BEEKMAN LINE | 0.86 | 1.65 | 0.79 | | 2 | | |
| 185176 | | | SAGE RD | OLD RT 55 | END | 0.00 | 0.31 | 0.31 | | 2 | | |
| 185177 | | | SANITA RD | NY 292 | MOUNTAIN VIEW D | 0.00 | 0.40 | 0.40 | | 2 | | |
| 185178 | | | SANS SOUCI DR | CR 67 | CR 67 | 0.00 | 1.29 | 1.29 | | 2 | | |
| 185179 | | | SOUTH RD | NY 292 | CR 30 | 0.00 | 1.82 | 1.82 | | 2 | | |
| 185180 | | | STONEWALL DR | CR 30 | CUL DE SAC | 0.00 | 0.22 | 0.22 | | 2 | | |
| 185181 | | | STRAWBERRY HILL RD | CR 68 | CUL DE SAC | 0.00 | 0.59 | 0.59 | | 2 | | |
| 185182 | | | THERESA CT | MOUNTAIN VIEW D | MARIA DR | 0.00 | 0.08 | 0.08 | | 2 | | |
| 185183 | | | TOWER HILL RD | SO QUAKER H RD | PUTNAM CO/L | 0.00 | 0.72 | 0.72 | | 2 | | |
| 185184 | | | TRACY RD | CR 68 | CR 67 | 0.00 | 1.86 | 1.86 | | 1 | | |
| 185186 | | | WEST WIND RD | FENWOOD DR | CUL DE SAC | 0.00 | 0.46 | 0.46 | | 2 | | |
| 185185 | | | WESTMOUNT AVE | PROSPECT | RESERVOIR | 0.00 | 0.25 | 0.25 | | 2 | | |
| 185187 | | | WILKENSON HOLLOW RD | OLD RT 55 | DEAD ENDS | 0.00 | 0.53 | 0.53 | | 2 | | |
| | | | | | | | | | Centerline Miles Total: | 52.84 | | |
| | | | | | | | | | Lane-Miles Total: | 101.24 | | |

Jurisdiction: County

County-maintained roads are shown below for reference.

| DOT ID | State Route | County Road# | Road/ Street Name | Start of Section | End of Section | Beg MP | End MP | Length | DIV Hwy | No. of Lanes | One Way | Pav Ty |
|--------|-------------|--------------|-------------------|------------------|-----------------|--------|--------|--------|---------|--------------|---------|--------|
| 276862 | | 69 | DUTCHER AVE | NY 55 | PAWLING TL | 0.00 | 0.12 | 0.12 | | 2 | | |
| 183542 | | 69 | HARMONY RD | PUTNAM COUNTY L | CUSHMAN RD | 0.00 | 1.30 | 1.30 | | 2 | | |
| 183542 | | 69 | HARMONY RD | CUSHMAN RD | BANKS HILL RD | 1.30 | 2.07 | 0.77 | | 2 | | |
| 183542 | | 69 | HARMONY RD | BANKS HILL RD | PAWLING TL | 2.07 | 2.49 | 0.42 | | 2 | | |
| 312241 | | 30 | HOLMES RD | PAWLING TL | JANSEN RD | 0.90 | 1.28 | 0.38 | | 2 | | |
| 312241 | | 30 | HOLMES RD | JANSEN RD | LAKE DR | 1.28 | 1.44 | 0.16 | | 2 | | |
| 312241 | | 30 | HOLMES RD | LAKE DR | NY 292 | 1.44 | 2.81 | 1.37 | | 2 | | |
| 261948 | | 67A | KIRBY HILL RD | CR 66 OLD QUAKE | GAME FARM RD | 0.00 | 0.84 | 0.84 | | 2 | | |
| 261948 | | 67A | KIRBY HILL RD | GAME FARM RD | CONN SL | 0.84 | 1.20 | 0.36 | | 2 | | |
| 183540 | | 68 | N QUAKER HIL RD | NY 22 | HURDS CORNERS | 0.00 | 0.30 | 0.30 | | 2 | | |
| 183540 | | 68 | N QUAKER HIL RD | HURDS CORNERS | TRACY RD | 0.30 | 1.42 | 1.12 | | 2 | | |
| 183540 | | 68 | N QUAKER HIL RD | TRACY RD | STRAWBERRY HIL | 1.42 | 1.89 | 0.47 | | 2 | | |
| 183540 | | 68 | N QUAKER HIL RD | STRAWBERRY HIL | CR 66 NORTH QUA | 1.89 | 3.05 | 1.16 | | 2 | | |
| 183540 | | 68 | N QUAKER HIL RD | CR 66 NORTH QUA | BYRDS HILL RD | 3.05 | 3.79 | 0.74 | | 2 | | |

New York State Department of Transportation Local Roads Listing

Municipality: Town of Pawling
Dutchess County

Jurisdiction: County County-maintained roads are shown below for reference.

| DOT ID | State Route | County Road# | Road/ Street Name | Start of Section | End of Section | Beg MP | End MP | Length | DIV Hwy | No. of Lanes | One Way | P-Ty |
|--------|-------------|--------------|-------------------|------------------|-----------------|--------|--------|--------|-------------------------|--------------|---------|------|
| 183540 | 68 | | N QUAKER HIL RD | BYRDS HILL RD | CONNECTICUT STA | 3.79 | 5.00 | 1.21 | | 2 | | |
| 183538 | 66 | | OLD QUAKER HL R | SOUTH QUAKER HI | CR 67A KIRBY HI | 0.00 | 1.72 | 1.72 | | 2 | | |
| 183538 | 66 | | OLD QUAKER HL R | CR 67A KIRBY HI | CR 67 QUAKER HI | 1.72 | 2.04 | 0.32 | | 2 | | |
| 183538 | 66 | | OLD QUAKER HL R | CR 67 QUAKER HI | MEETING HOUSE R | 2.04 | 3.28 | 1.24 | | 2 | | |
| 183538 | 66 | | OLD QUAKER HL R | MEETING HOUSE R | CR 68 NORTH QUA | 3.28 | 4.71 | 1.43 | | 2 | | |
| 183539 | 67 | | QUAKER HILL RD | PAWLING VL | ST NO 114 | 0.50 | 0.54 | 0.04 | | 2 | | |
| 183539 | 67 | | QUAKER HILL RD | ST NO 114 | AIKENDALE RD | 0.54 | 1.06 | 0.52 | | 2 | | |
| 183539 | 67 | | QUAKER HILL RD | AIKENDALE RD | RESERVOIR RD | 1.06 | 2.28 | 1.22 | | 2 | | |
| 183539 | 67 | | QUAKER HILL RD | RESERVOIR RD | CR 66 OLD QUAKE | 2.28 | 3.19 | 0.91 | | 2 | | |
| 183476 | 20 | | W DOVER RD | LAKESIDE DR | RIVER RD | 0.00 | 0.65 | 0.65 | | 2 | | |
| 183476 | 20 | | W DOVER RD | RIVER RD | | 0.65 | 1.37 | 0.72 | | 2 | | |
| 183476 | 20 | | W DOVER RD | | DOVER TL | 1.37 | 2.68 | 1.31 | | 2 | | |
| | | | | | | | | | Centerline Miles Total: | | | |
| | | | | | | | | | 20.80 | | | |
| | | | | | | | | | Lane-Miles Total: | | | |
| | | | | | | | | | 41.60 | | | |

Appendix E: Fiscal Analysis

Appendix E: Fiscal Analysis is a summary of the analysis used to calculate the estimated impact of consolidation on the Village property taxpayers and the Town outside Village property taxpayers. This model was built assuming the Consolidated Government is a Town as per the informal opinion of NYS Department of State. This fiscal analysis focuses on post-consolidation. It does not include the potentially significant one-time cost incurred during the consolidation plan development and implementation phase.

Should a consolidation occur and if the consolidated government is a conterminous government functioning as a village, an updated analysis would need to be completed. While the general principles would remain the same, there could be differences in costs and revenues. The analysis below includes: summary of net cost savings, the impact of the savings on the total tax levy, the impact of shifting property taxes, the change in tax rates, the impact of the application of the CETC, and the impact of a change in the refuse fee for Village residents.

| Consolidation Estimated Cost Savings and Increases | | | | | |
|--|---------------------|----------------------------|-------------------------|---------------------|-------------|
| Full Implementation | | | | | |
| Functional Area | Expenditure Savings | Less Expenditure Increases | Less DPW Wage Increases | Less Revenue Losses | Net Savings |
| Mayor and Village Board | \$34,050 | \$0 | \$0 | \$0 | \$34,050 |
| Central Admin, Fiscal and Legal Services | \$95,678 | \$0 | \$0 | \$0 | \$95,678 |
| Justice Court | \$19,374 | \$0 | \$0 | \$0 | \$19,374 |
| Highway Services | \$8,275 | \$0 | (\$29,842) | \$0 | (\$21,567) |
| Employee Benefits | \$14,321 | \$0 | \$0 | (\$21,240) | (\$6,919) |
| Subtotal | \$171,698 | \$0 | (\$29,842) | (\$21,240) | \$120,616 |
| Town Planner Salary/Benefits | | (68,000) | \$0 | \$0 | (\$68,000) |
| Total | \$171,698 | (68,000) | (\$29,842) | (\$21,240) | \$52,616 |

Estimated Consolidation Impact on Property Tax Levy

| Funds | Current Village Levy | Current Town Levy | Combined Levy | Less Cost Savings | New Consolidated Levy Pre Shift in funds | Shift in Fund Accounting | New Consolidated Levy Post Shift in Funds |
|-------------------------------|----------------------|-------------------|---------------|-------------------|--|--------------------------|---|
| | | | | | | | |
| Village Levy General Fund | \$1,245,236 | \$0 | \$1,245,236 | (\$52,616) | \$1,192,620 | (\$1,192,620) | \$0 |
| Town A Fund (Town wide) Levy | \$0 | \$2,965,664 | \$2,965,664 | \$0 | \$2,965,664 | \$214,946 | \$3,180,610 |
| Town AD Highway (Town-wide) | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,614,755 | \$1,614,755 |
| Town B Fund (Outside Village) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Town DB Fund (Highway TOV) | \$0 | \$1,095,386 | \$1,095,386 | \$0 | \$1,095,386 | (\$1,095,386) | \$0 |
| Village Debt District | \$0 | \$0 | \$0 | \$0 | \$0 | \$58,305 | \$58,305 |
| Lighting District | \$0 | \$0 | \$0 | \$0 | \$0 | \$40,000 | \$40,000 |
| Sidewalk District | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,000 | \$60,000 |
| Police District | \$0 | \$0 | \$0 | \$0 | \$0 | \$300,000 | \$300,000 |
| Summary | \$1,245,236 | \$4,061,050 | \$5,306,286 | (\$52,616) | \$5,253,670 | \$0 | \$5,253,670 |

Note 1: The 2020 Town Budget and the 2020/2021 Village Budget are the base of the analysis

Note 2: The Town Water and Dam Districts are not included in this analysis.

Note 3: The net impact of cost savings and cost increases by fund is spread in the shift in fund accounting calculation.

Note 4: Currently creation of a Police District is not permitted without a special act of the NYS Legislature. If authorization is not obtained and the police service is eliminated, the savings to Village residents is greater.

Note 5: Existing Village Water, Sewer and Refuse Funds are funded through user fees and have no tax levy

Note 6: For purposes of this analysis of consolidation, all Town and Village budget assumptions on revenues and expenditures, including appropriated surplus, were used. Changes to these assumptions, such as levels of appropriated fund balance will impact the analysis and the rates.

Note 7: The Consolidated General Fund Levy is the sum of the Town General Fund plus Village levy (less levy shifted to the special districts and highway fund) less the costs savings associated with the consolidation.

Note 8: The Consolidated Highway fund levy combines the Town Highway, Town outside Village highway levy and Village levy for highway; adjusted by impact of consolidation.

Note 9: The above post-consolidation analysis does not include the impact of the potentially significant one-time cost incurred during the consolidation planning and implementation phase.

Current Property Tax Rates (Per \$1,000 Taxable Assessed Value)

| | Levy | TAV | Rate/\$1000 |
|---------------------------------|--------------|----------------|-------------|
| <u>Village Resident</u> | | | |
| Current Town | \$ 2,965,664 | \$ 530,473,448 | \$ 5.59 |
| Current Village | \$ 1,245,236 | \$ 83,678,919 | \$ 14.88 |
| Current Rate per \$1,000 | | | \$ 20.47 |
| <u>Town Resident</u> | | | |
| Current Town wide | \$ 2,965,664 | \$ 530,473,448 | \$ 5.59 |
| Current Town outside Village | \$ 1,095,386 | \$ 446,807,759 | \$ 2.45 |
| Current Rate per \$1,000 | | | \$ 8.04 |

| Post Consolidation Estimated Property Tax Rates No CETC (Per \$1,000 Taxable Assessed Value) | | | | |
|--|--------------|----------------|-------------|-------|
| | Levy | TAV | Rate/\$1000 | |
| <u>Village Resident</u> | | | | |
| New Town A Fund | \$ 3,180,610 | \$ 530,473,448 | \$ | 6.00 |
| New Town D Fund | \$ 1,614,755 | \$ 530,473,448 | \$ | 3.04 |
| District – Debt | \$ 58,305 | \$ 83,665,689 | \$ | 0.70 |
| District Sidewalks | \$ 60,000 | \$ 83,665,689 | \$ | 0.72 |
| District Streetlights | \$ 60,000 | \$ 83,665,689 | \$ | 0.48 |
| District Police | \$ 300,000 | \$ 83,665,689 | \$ | 3.59 |
| Total Rate per \$1,000 | | | \$ | 14.52 |
| <u>Town Outside Village Resident</u> | | | | |
| Town A Fund | \$ 3,180,610 | \$ 530,473,448 | \$ | 6.00 |
| Town D Fund | \$ 1,614,755 | \$ 530,473,448 | \$ | 3.04 |
| | | | \$ | 9.04 |
| Note 1: The Refuse Fee increase from \$219 to an average estimated \$355 is not reflected in the property tax rate reductions | | | | |

| Estimated CETC Impact | | | | | |
|---|--------|---------|-----|-------------|-------------|
| | Credit | | TAV | | Rate/\$1000 |
| 100% | \$ | 795,943 | \$ | 530,473,448 | \$ 1.50 |
| 70% | \$ | 557,160 | \$ | 530,473,448 | \$ 1.05 |
| Note: Used Tax Levy from Village 2020/2021 Budget and 2020 Town Budget | | | | | |

| Impact on Property Tax Rates | | | | | |
|---|------------------|----------------------------|-------------------|--------------------|--------------------|
| Village Residents | Current | Model - Post Consolidation | | | Change in Tax Rate |
| | Current Tax Rate | Tax Rate No CETC | Tax Rate 70% CETC | Tax Rate 100% CETC | |
| Village Tax | \$ 14.88 | \$0.00 | \$0.00 | \$0.00 | |
| Town wide General Fund | \$ 5.59 | \$ 6.00 | \$ 4.95 | \$ 4.50 | |
| Town wide Highway Fund | \$ - | \$ 3.04 | \$ 3.04 | \$ 3.04 | |
| New Special Lighting District | \$ - | \$ 0.48 | \$ 0.48 | \$ 0.48 | |
| New Sidewalk District | \$ - | \$ 0.72 | \$ 0.72 | \$ 0.72 | |
| New Debt District | \$ - | \$ 0.70 | \$ 0.70 | \$ 0.70 | |
| New Police District | \$ - | \$ 3.59 | \$ 3.59 | \$ 3.59 | |
| Refuse District | \$ - | Fee Increase | Fee Increase | Fee Increase | |
| Total -NO CETC | \$ 20.47 | \$14.52 | | | -29.1% |
| Total 70% CETC | \$ 20.47 | | \$13.47 | | -34.2% |
| Total 100 % CETC | \$ 20.47 | | | \$13.02 | -36.4% |
| Note 1: Village Residents will be paying for full refuse fee in addition to property taxes. Estimated increase from \$219 to estimated average rate of \$355 | | | | | |
| Note 2: Eligible for CETC – Only the General Fund and Highway Fund. No Special Districts. | | | | | |
| Note 3: CETC Subject to Annual NYS Appropriations | | | | | |
| Note 4: The above tax rates to do not account for cost incurred prior to consolidation | | | | | |

| Impact of New Refuse Fee on Village Residents | | | | | |
|---|--------------------------|----------|--------------------|--------------------|--------------------|
| Medium Village Home with \$108,100 Taxable Assessed Value | | | | | |
| | Estimated Property Value | Current | Post Consolidation | Post Consolidation | Post Consolidation |
| | | | No CETC | 70% CETC | 100% CETC |
| Property Value | \$ 230,000 | | | | |
| Assessed Value | \$ 108,100 | | | | |
| Property Tax Payment | | \$ 2,213 | \$ 1,569 | \$ 1,456 | \$ 1,407 |
| Refuse Pick-Up Fee | | \$ 219 | \$ 355 | \$ 355 | \$ 355 |
| Total | | \$ 2,432 | \$ 1,924 | \$ 1,811 | \$ 1,762 |

| Impact on Property Tax Rates | | | | | |
|--|---------------|--------------------|-------------------|--------------------|--------------------|
| Town Outside Village Residents | Current | Post Consolidation | | | |
| | Tax rate | Tax Rate No CETC | Tax Rate 70% CETC | Tax Rate 100% CETC | Change in Tax Rate |
| Town General Fund | \$ 5.59 | \$ 6.00 | \$ 4.95 | \$ 4.50 | |
| Town Highway Fund | \$ - | \$ 3.04 | \$ 3.04 | \$ 3.04 | |
| TOV General Fund | \$ - | \$ - | | | |
| TOV Highway Fund | \$ 2.45 | \$ - | | | |
| Total -NO CETC | \$8.04 | \$ 9.04 | - | - | 12.4% |
| Total 70% CETC | \$8.04 | | \$ 7.99 | | -0.7% |
| Total 100 % CETC | \$8.04 | | | \$ 7.54 | -6.3% |
| Note 1: Eligible for CETC – Only the General Fund and Highway Fund. No Special Districts Note 2: CETC Subject to Annual NYS Appropriations Note 3: The above tax rates to do not account for cost incurred prior to consolidation | | | | | |

Appendix F: Village Owned Properties

| Village of Pawling Village Owned Properties 2020 assessment Roll | | | |
|--|----------------|-------------------------|---------------------------|
| <u>Tax Map</u> | <u>Acreage</u> | <u>Property Address</u> | <u>Full Market Value*</u> |
| - | | | - |
| 6956-08-805994 | 0.18 | Allison Dr | \$ 11,100 |
| 6956-08-815981 | 1.2 | Allison Dr Rear | \$ 39,600 |
| 6956-08-991945 | 0.09 | Henry St | \$ 14,500 |
| 6956-08-997942 | 0.07 | 11 Henry St | \$ 55,300 |
| 6957-20-751185 | 4.12 | W Main St | \$ 17,900 |
| 6957-20-904187 | 18.99 | 50 Tyrell Rd | \$ 135,100 |
| 6957-20-949015 | 0.11 | W Main St | \$ 1,900 |
| 7056-09-247703 | 0.08 | 78 South St | \$ 18,900 |
| 7057-00-158675 | 1.62 | 93 Libby Ln | \$ 111,100 |
| 7057-00-258873 | 31.9 | 97 River Rd | \$ 150,600 |
| 7057-00-720505 | 13.7 | 192 Reservoir Rd | \$ 316,600 |
| 7057-13-156440 | 0.75 | 25 Corbin Rd | \$ 16,400 |
| 7057-13-224427 | 8.1 | 37 Corbin Rd | \$ 233,200 |
| 7057-17-039007 | 0.14 | 9 Memorial Ave | \$ 512,300 |
| 7057-17-039007-0001 | | 9 Memorial Ave | \$ 124,500 |
| 7057-17-050008 | 0.43 | Main St | \$ 38,700 |
| 7057-17-216127 | 0.56 | Route 22 | \$ 28,100 |
| 7157-00-067821 | 6.1 | 85 Tracy Rd | \$ 93,600 |
| 7157-00-119824 | 7.7 | 90 Tracy Rd | \$ 100,000 |
| 6957-20-801160 | 4.31 | Baxter Rd | - |
| * Full Market Value Calculated Using 2020 Assessed Values and Equalization Rates | | | |
| Source: Town of Pawling Assessor | | | |

Appendix G: Town Owned Properties

| Town of Pawling Town Owned Property (2020 Assessment Roll) | | | | |
|---|----------------|-------------------------|----|---------------------------|
| <u>Tax Map</u> | <u>Acreage</u> | <u>Property Address</u> | | <u>Full Market Value*</u> |
| 7058-00-632845 | 0.03 | Route 22 Rear | \$ | 7,900 |
| 6855-02-744594 | 3.50 | 16 Holmes Rd | \$ | 90,400 |
| 6855-02-764640 | 1.00 | 245 Route 292 | \$ | 167,700 |
| 6855-02-770615 | 1.20 | Route 292 | \$ | 36,400 |
| 6856-00-524550 | 3.13 | 31 Mountain View Dr | \$ | 123,200 |
| 6857-00-230230 | 29.50 | Route 292 Rear | \$ | 108,100 |
| 6857-00-247290 | 10.00 | Route 292 Rear | \$ | 40,400 |
| 6857-00-446371 | 18.66 | 1942 Route 292 | \$ | 159,600 |
| 6857-00-478332 | 2.16 | 1940 Route 292 | \$ | 42,600 |
| 6857-00-807847 | 34.00 | Old Route 55 Rear | \$ | 28,900 |
| 6956-00-500341 | 0.09 | S Harmony Hill Rd | \$ | 400 |
| 6956-01-244825 | 0.23 | 78 Harmony Hill Rd | \$ | 1,100 |
| 6956-01-258741 | 0.01 | Harmony Hill Rd | \$ | 200 |
| 6956-01-279993 | 0.37 | Harmony Hill Rd | \$ | 1,700 |
| 6956-08-977854 | 1.00 | Dutcher Ave | \$ | 38,500 |
| 6956-08-985880 | 3.50 | Dutcher Ave | \$ | 51,900 |
| 6957-00-700300 | 62.50 | 146 Lakeside Dr | \$ | 1,136,200 |
| 6957-00-70030-0001 | | 146 Lakeside Dr | \$ | 54,700 |
| 6957-00-781338 | 10.50 | 92 Lakeside Dr | \$ | 77,900 |
| 6957-00-830556 | 292.50 | 2 Lakeside Dr | \$ | 7,137,700 |
| 6957-00-957831 | 0.29 | 158 W Dover Rd | \$ | 15,300 |
| 7056-01-112673 | 1.00 | 53 South St | \$ | 39,400 |
| 7056-05-157752 | 32.50 | 135 E Main St | \$ | 1,286,000 |
| 7057-00-200783 | 2.84 | 110 River Rd | \$ | 49,100 |
| 7057-00-230759 | 12.93 | 126 River Rd | \$ | 1,267,000 |
| 7057-17-043237 | 1.90 | 154 Charles Colman Blvd | \$ | 515,300 |
| 7057-17-057249 | 0.55 | 160 Charles Colman Blvd | \$ | 689,400 |
| 7057-17-147147 | 8.40 | 7 Haight St | \$ | 11,314,900 |
| 7057-17-175129 | 2.90 | Haight St | \$ | 48,700 |
| 7057-17-201155 | 6.10 | Coulter Ave | \$ | 42,800 |
| 7058-00-320350 | 225.56 | Penn Central RR | \$ | 683,000 |
| 7058-00-386127 | 0.25 | Route 22 Rear | \$ | 33,600 |
| 7058-00-418240 | 0.17 | 1021 Route 22 | \$ | 29,400 |
| 7058-00-438307 | 0.54 | Route 22 | \$ | 9,400 |
| 7058-00-468415 | 3.90 | Route 22 | \$ | 37,900 |
| 7058-00-530599 | 1.00 | Route 22 | \$ | 63,800 |
| 7058-00-551651 | 4.91 | Route 22 | \$ | 120,900 |
| 7058-00-586737 | 6.56 | Route 22 | \$ | 63,800 |
| 7058-00-606817 | 3.40 | Kitchen Corners Rd | \$ | 49,600 |
| 6857-00-478650 | 1.00 | 2122 Route 292 | \$ | 42,600 |

* Full Market Value Calculated Using 2020 Assessed Values and Equalization Rates

Source: Town of Pawling Assessor

Appendix H: Village Owned Vehicles

| Village Owned Vehicles | | |
|--|---------------------------|------|
| Equipment | Make & Model | Year |
| Dump Truck with Plow | Chevrolet | 1998 |
| Pick Up | GMC | 2008 |
| T 300 Truck | Kenworth | 2012 |
| F450 Super Duty Truck | Ford | 2012 |
| Medium Duty Truck | International 4000 Series | 2001 |
| Medium Duty Truck | International Terrastart | 2015 |
| Trailer | Dool | 2015 |
| Medium Duty Truck | International 4000 Series | 2006 |
| Truck | Ford 350 | 2019 |
| <i>Source: Village Insurance Policy; Automotive Schedule</i> | | |

Appendix I: Town Owned Vehicles

| Town of Pawling | | |
|--|---------------|------|
| Town Owned Vehicles | | |
| Model | Make | Year |
| Dump | International | 1996 |
| Dump | FWD | 1980 |
| F-800D Dump | Ford | 1987 |
| Dump | International | 1994 |
| Dump | International | 1994 |
| Dump | International | 1996 |
| Trailer | Big Tex | 2005 |
| E350 Dump | Ford | 2000 |
| Dump | International | 1996 |
| Silverado P/U | Chevrolet | 2007 |
| Silverado P/U | Chevrolet | 2008 |
| F350 PU | Ford | 2011 |
| Dump Truck | Mack | 2012 |
| Dump Truck | Mack | 2012 |
| Trailer | Felling | 2014 |
| Super Duty | Ford | 2014 |
| Super Duty | Ford | 2014 |
| Dump Trailer | Cam | 2016 |
| Dump Truck | FWD Corp | 1987 |
| F150 | Ford | 2017 |
| F150 | Ford | 2017 |
| F250 | Ford | 2017 |
| Granite | Mack | 2019 |
| F550 | Ford | 2019 |
| F550 | Ford | 2019 |
| <i>Source: Town Insurance Policy; Schedule of Vehicles</i> | | |

Appendix J: Town and Village Debt

| | Town of Pawling | | Village of Pawling | |
|----------------------------------|------------------|------------------|--------------------|-------------------|
| Debt | 2018 | 2019 | 2018/2019 | 2019/2020 |
| Balance Beginning of Year | 5,635,000 | 7,300,000 | 928,453 | 8,706,394 |
| Bond | 3,465,000 | 2,880,000 | 325,000 | 205,000 |
| Bond Anticipation Note | 2,170,000 | 4,420,000 | 603,453 | 8,501,394 |
| Prior Year Adjustment | 0 | 15,000 | 0 | 0 |
| Bond | 0 | 15,000 | 0 | 0 |
| Debt Issued During Year | 2,350,000 | 4,207,392 | 12,457,688 | 4,266,606 |
| Bond | - | - | - | - |
| Bond Anticipation Note | 2,350,000 | 4,060,000 | 12,457,688 | 4,266,606 |
| Installment Purchase Contract | - | 147,392 | - | - |
| Debt Paid During Year | 685,000 | 4,985,994 | 4,679,747 | 769,000 |
| Bond | 585,000 | 580,000 | 120,000 | 120,000 |
| Bond Anticipation Note | 100,000 | 4,355,000 | 4,559,747 | 649,000 |
| Installment Purchase Contract | - | 50,994 | - | - |
| Balance End of Year | 7,300,000 | 6,536,398 | 8,706,394 | 12,204,000 |
| Bond | 2,880,000 | 2,315,000 | 205,000 | 85,000 |
| Bond Anticipation Note | 4,420,000 | 4,125,000 | 8,501,394 | 12,119,000 |
| Installment Purchase Contract | - | 96,398 | - | - |

Appendix K: Code of the Village of Pawling

| | | | |
|----|--|----|---|
| 1 | Adoption of Code | 86 | Taxation |
| 3 | Adult Book Stores | | Article I: Business Investment Exemption |
| 6 | Alcohol Beverages | | Article II: Senior Citizens Exemptions |
| 10 | Building Construction | 90 | Vehicles, Abandoned |
| 12 | Buildings, Number of | 92 | Vehicle and Traffic |
| 14 | Buildings, Unsafe | | Article I: General |
| 20 | Dogs and Other Animals | | Article II: Traffic Regulations |
| 24 | Environmental Quality Review | | Article III: Parking Stopping and Standing |
| 26 | Ethics, Code of | | Article IV: Truck Exclusions |
| 30 | Fire Prevention | | Article V: Removal and Storage of Vehicles |
| | Article I: Acceptance | | Article VI: Penalties, When Effective, Severability, Repealer |
| | Article II: Administration and Enforcement | | Article VII: Schedules |
| 33 | Flood Damage | 95 | Water |
| 36 | Games of Chance | | Article I: General |
| | Article I: Bingo | | Article II: Application for Service |
| | Article II: Other Games | | Article III: Installation |
| 38 | Garbage, Rubbage and Refuse | | Article IV: Meters |
| 42 | Hunting and Firearms | | Article V: Maintenance & Repair |
| 49 | Local Laws, Adoption of | | Article VI: Fire Hydrants |
| 54 | Officers and Employees | | Article VII: Discontinuance of Service |
| | Article I: Residence | | Article VIII: Schedule of Rates |
| 58 | Peddling & Soliciting | | Article IX: Billings |
| 61 | Planning Board | | Article X: Village Rights, Liabilities, Penalties |
| 67 | Public Records | 98 | Zoning |
| 72 | Sales, Special | | Article I: General |
| 74 | Sewer | | Article II: Zoning Districts, Maps |
| 77 | Signs | | Article III: District Use Regulations |
| 80 | Streets and Sidewalks | | Article IV: District Bulk, Parking & Loading Regulations |
| 82 | Subdivision of Land | | Article V: Supplemental Regulations & Residence Restrictions |
| | Article I: General | | Article VI: Supplemental Regulations and Non-residential Restrictions |
| | Article II: Preliminary Layout Procedures | | Article VII: Nonconforming Buildings, Structures & Uses |
| | Article III: Final Subdivision Plat Plan | | Article VIII: Building Permits |
| | Article IV: Required Improvements & Agreements | | Article IX: Certification of Occupancy |
| | Article V: Standards | | Article X: Fees |
| | Article VI: Specifications for Preliminary Layouts and Subdivision Plats | | Article XI: Powers & Duties of Building Inspector, Penalties |
| | | | Article XII: Zoning Board of Appeals |
| | | | Article XIII: Site Plan Approval |
| | | | Article XIV: Amendments |

Appendix L: Local Laws of the Village of Pawling

| Village of Pawling Local Laws 1980 through 2019 – PAGE 1 | |
|--|--|
| Local Law No. | Subject |
| | |
| 2019-02 | Creating new Chapter 78 (Snow Removal) and repealing all previous Local Laws pertaining to Snow Removal |
| 2019-01 | Creating Village-wide Extension of Sewer District #1 to Entire Village |
| 2018-02 | Amend Chapter 98 of Village Code (Zoning) and Amending Local Law #4 of 1994 (Update to Comprehensive Plan) |
| 2018-01 | Amend Chapter 98 of Village Code (Zoning) and Amending Chapter 92 (Vehicle and Traffic) |
| 2016-01 | Amending Chapter 98 of Village Code (Zoning) |
| 2016-02 | Amending Chapter 98 of Village Code (Zoning) |
| 2016-03 | Amending Chapter 14 of Village Code (Buildings, Unsafe) |
| 2016-04 | Amending Chapter 98 of Village Code (Zoning) |
| 2016-05 | Amending Chapter 92 of Village Code (Vehicle and Traffic) |
| 2016-06 | Amending Chapter 92 of Village Code (Vehicle and Traffic) |
| 2016-07 | Amending Chapter 92 of Village Code (Vehicle and Traffic) |
| 2015-01 | Amending Chapter 98 of Village Code (Zoning) |
| 2014-01 | Amending Chapter 92 of the Village Code (Vehicle and Traffic) |
| 2014-02 | Amending Chapter 95 of the Village Code (Water) |
| 2014-03 | Amending Chapter 95 of the Village Code (Water) |
| 2014-04 | Amending Chapter 92 of Village Code (Vehicle and Traffic) |
| 2014-05 | Amending Chapter 92 of Village Code (Vehicle and Traffic) |
| 2014-06 | Amending Chapter 98 of Village Code (Zoning) |
| 2013-01 | Adding new Chapter 40 to Village Code (Maintenance of Grass, Brush, Weeds and Trees) |
| 2012-01 | Amending Chapter 33 of Village code (Flood Prevention) |
| 2011-01 | Adding new Chapter 76: Maintenance of Subsurface Sewage Disposal Systems |
| 2010-02 | Local Law Establishing Internal Control - Limit Payments by Coin |
| 2010-01 | Amend Sewer Use Law for Village Sewer District #1 |
| 2009-04 | Amend Chapter 98 of Village Code (Zoning) |
| 2009-03 | Amend Chapter 98 of Village Code (Zoning) |
| 2009-02 | Amend Chapter 98 of Village Code (Zoning) |
| 2009-01 | Amend Chapter 98 of Village Code (Zoning) |
| 2007-01 | Amending Village Code (Fire Prevention) |
| 2007-02 | Amending Chapter 86 of the Village Code (Taxation) |
| 2007-03 | Amending Chapter 98 of the Village Code (Zoning) to add new Section XVII Stormwater Management |
| 2007-04 | Amending Village Code (Fire Prevention) |
| 2007-05 | Amend Village Code by adding Chapter 75 Prohibit Discharges, Activities and Connections to Storm Sewer Systems |
| 2006-01 | Amend Chapter 98 of Village Code (Zoning) |
| 2005-02 | Amend Chapter 98 of Village Code (Zoning) |
| 2005-01 | Amend Chapter 98 of Village Code (Zoning) |
| 2003-01 | Amend Local Law #1 of 1984 as amended by Local Law #3 of 1995 regarding Snow and Ice |
| 2003-02 | Amend Chapter 98 of Village Code (Zoning) |
| 2003-03 | Amend Chapter 92 of Village Code (Vehicle and Traffic) |
| 2003-04 | Amend Chapter 86 of Village Code (Taxation) |

| Village of Pawling Local Laws 1980 through 2019 – PAGE 2 | |
|--|--|
| Local Law No. | Subject |
| 2007-03 | Amending Chapter 98 of the Village Code (Zoning) to add new Section XVII Stormwater Management |
| 2007-04 | Amending Village Code (Fire Prevention) |
| 2007-05 | Amend Village Code by adding Chapter 75 Prohibit Discharges, Activities and Connections to Storm Sewer Systems |
| 2006-01 | Amend Chapter 98 of Village Code (Zoning) |
| 2005-02 | Amend Chapter 98 of Village Code (Zoning) |
| 2005-01 | Amend Chapter 98 of Village Code (Zoning) |
| 2003-01 | Amend Local Law #1 of 1984 as amended by Local Law #3 of 1995 regarding Snow and Ice |
| 2003-02 | Amend Chapter 98 of Village Code (Zoning) |
| 2003-03 | Amend Chapter 92 of Village Code (Vehicle and Traffic) |
| 2003-04 | Amend Chapter 86 of Village Code (Taxation) |
| 2002-03 | Amend Chapter 98 of Village Code (Zoning) |
| 2002-02 | Amend Chapter 95 of Village Code (Water) |
| 2002-01 | Amend Chapter 98 of Village Code (Zoning) |
| 2001-02 | Add new Chapter 53 to Village Code (Occupancy of private/public Dwellings) |
| 2001-01 | Amend Chapter 86 of Village Code (Zoning) |
| 2000-01 | Adoption of Greenway Connection |
| 2000-02 | Amend Chapter 86 (Taxation) re: Veteran's Exemptions |
| 1999-04 | Amend Chapter 95 of Village Code (Water) |
| 1999-03 | Amend Chapter 98 of the Village Code (Zoning) |
| 1999-02 | Create Extension #2 to Village Sewer District #1 |
| 1999-01 | Amend Chapter 86 of Village Code (Zoning) |
| 1998-04 | Amend Chapter 98 of the Village Code (Zoning) |
| 1998-03 | Adopt Local Law to comply with NYS Law re: Filling a Vacant Board Seat |
| 1998-02 | Temporary 90 Moratorium - Telecom Tower/Structures |
| 1998-01 | Amend Chapter 98 of the Village Code (Zoning) |
| 1997-01 | Amending Chapter 98 of the Village Code |
| 1996-04 | Amend Chapter 86 of Village Code (Taxation) |
| 1996-03 | Amend Chapter 98 of Village Code (Zoning) |
| 1996-02 | Amend Chapter 98 of Village Code (Zoning) |
| 1996-01 | Amend Chapter 92 of Village Code (Vehicle and Traffic) |
| 1995-06 | Amend Chapter 92 of Village Code (Vehicle and Traffic) |
| 1995-05 | Amend Chapter 98 of Village Code (Zoning) |
| 1995-04 | Amend Local Law No. 5 of 1994 as amended by Local Law No.1 of 1995 (Special Refuse Assessment Area) |
| 1995-03 | Amend Local Law No. 1 of 1984 Snow and Ice |
| 1995-02 | Amend Chapter 98 of Village Code (Zoning) |
| 1995-01 | Amend Local Law No. 5 of 1994 Creating a Special Refuse Assessment Area |
| 1994-05 | Create a Special Refuse Area |
| 1994-04 | Adoption of the Comprehensive Plan |
| 1994-03 | Amend Section 3-3-2 of Village Code (Village Clerk Term) |
| 1994-02 | Allowing Village to Utilize Tax Enforcement Procedures of Title 3, Article 14 of NYS RPT Law |
| 1994-01 | Amend Sewer Use Law for Village Sewer District #1 |

| Village of Pawling Local Laws 1980 through 2019 – PAGE 3 | |
|--|--|
| Local Law No. | Subject |
| 1993-02 | Amend Chapter 38 of Village Code (Garbage, Refuse & Recyclable Items) |
| 1993-01 | Amend Chapter 20 of Village Code (Dogs & Other Animals) |
| 1992-07 | Amend Chapter 98 of Village Code (Zoning) |
| 1992-06 | Amend Chapter 77 of Village Code () |
| 1992-05 | Amend Chapter 90 of Village Code (Vehicles Abandoned) |
| 1992-04 | Amend Chapter 38 of Village Code (Garbage, Refuse & Recyclable Items) |
| 1992-03 | Amending Local Law No 1 of Laws of 1989 |
| 1992-02 | Amending and Repealing Sections of Local Law No.2 of Laws of 1989 |
| 1992-01 | Establishing Special Refuse Assessment Area Covering Only Residential Properties |
| 1991-01 | Amending Chapter 98 of Village Code (Zoning) |
| 1990-04 | Establish Chapter 79 of Village Code (Skateboards) |
| 1990-03 | Confirming Benefits of Section 18 of Public Officers Law Upon Employees of the Village |
| 1990-02 | Create Citizen Advisory Review Board Sewer District #1 |
| 1990-01 | Amend Chapter 38 of Village Code (Garbage, Refuse & Recyclable Items) |
| 1989-02 | Amend Sewer District #1 Sewer Use Regulations |
| 1989-01 | Amend Local Law No.2 of 1984 (Chapter 36 Flood Damage Prevention) |
| 1988-01 | Amend Prior Notice Provisions |
| 1987-02 | Amend Chapter 98 (Zoning; Site Plan Review & Approval Process) |
| 1987-01 | Amend Chapter 36 of Village Code (Flood Damage Prevention) |
| 1986-03 | Granting Partial Exemption from Real Property Taxation |
| 1986-02 | Create a Special Sewer Assessment Grievance Day |
| 1986-01 | Provide for the Rules & Regulations for Protection from Contamination of Public Water Supplies |
| 1985-05 | Create Chapter 53 of Village Code (Restricting the Making of Unreasonable Noise) |
| 1985-04 | Establishing Sewer Use Regulations for Sewer District #1 |
| 1985-03 | Amending the Number of Zoning Board of Appeals Members from 3 to 5 |
| 1985-02 | Prior Notice aw to Maintain Civil Action Law Against Village |
| 1985-01 | Terminating Village Status as Assessing Unit |
| 1984-06 | Authorizing Issuance of Appearance Tickets |
| 1984-05 | Amend Chapter 98 of Village Code (Zoning) |
| 1984-04 | Amend Chapter 90 of Village Code (Vehicles Abandoned) |
| 1984-03 | Local Law Providing for No Exemptions Pursuant to RPTL Section 458A |
| 1984-02 | Local Law Adoption Food Damage Prevention Requirements |
| 1984-01 | Local Law for Snow and Ice Control |
| 1983-02 | Amend Existing Local Locals - Partial Exemption (Aged) |
| 1983-01 | Amend chapter 17(Control of Open Container of Alcoholic Beverage |
| 1982-01 | amend Chapter 92 (Vehicle and Traffic) |
| 1981-02 | Creation of Village of Pawling Sewer District #1 |
| 1981-01 | Residency Requirements -Village Officers |

Appendix M: Code of the Town of Pawling

| Code of the Town of Pawling – PAGE 1 | |
|--------------------------------------|---|
| Chapter | Part I: Administrative Legislation |
| 1 | General |
| | Article I: Adoption |
| 5 | Appearance Tickets |
| 8 | Assessment |
| 11 | Building Code Administration & Enforcement |
| 17 | Defense & Indemnification of Officers & Employees |
| 21 | Drug-Free Workplace |
| 27 | Ethics, Code of |
| 28 | Ethics, Board of |
| 29 | Greenway Connections |
| 32 | Investment Policy |
| 39 | Officers and Employees |
| 40 | Health Insurance |
| 43 | Ordinances, Publication of |
| 49 | Personnel Policy |
| 50 | Sexual Harassment Policy |
| 52 | Term of Office |
| | Part II: General Legislation |
| 55 | Affordable Housing Units |
| 61 | Alcoholic Beverages |
| 65 | Animals |
| 67 | Application Processing |
| 73 | Boats, Seaplanes and Divers |
| 79 | Building, Unsafe |
| 89 | Drug-Free School Zone |
| 95 | Engineering Fees, Collection of |
| 98 | Explosives and Blasting |
| 99 | Fireworks |
| 101 | Farming |
| 105 | Fences |
| 107 | Flood Damage Prevention |
| 111 | Freshwater Wetlands and Watercourse Protection |
| 115 | (Reserved) |
| 119 | Games of Chance |
| 131 | Littering and Dumping |
| 139 | Notification of Defects |

| | Code of the Town of Pawling – PAGE 1 |
|----------------|---|
| | Part I: Administrative Legislation |
| Chapter | |
| 147 | Peddling and Soliciting |
| 153 | Records, Public Access to |
| 159 | Septic Systems |
| 161 | Sewers |
| 167 | Smoking |
| 168 | Snow and Ice Removal |
| 170 | Storm Sewers |
| 171 | Storm Water, Soil Erosion and Sediment Control |
| 177 | (Reserved) |
| 183 | Taxation |
| 187 | Timber Harvesting |
| 191 | Transfer Station, Recycling |
| 199 | Vehicle and Traffic |
| 207 | Water |
| 210 | Win Energy Facilities |
| 212 | Wood-Burning Furnaces, Outdoor |
| 215 | Zoning |
| | Appendix |
| A229 | Road Construction Standards |
| A230 | Subdivision of Land |
| | Disposition List |
| DL | Disposition List |

Appendix N: Legal Memorandum LG06

Legal Memorandum LG06 WHAT IS A COTERMINOUS TOWN-VILLAGE?

A coterminous town-village is a unique form of local government organization. Geographically, the town and village share the same boundaries. Depending on how the coterminous unit is formed, the town and the village function together as a single local government or as two separate local governments. As a single unit of government, the governing body of one unit of the coterminous government serves as the governing body of the other unit. This process results in one of the forms of government being the primary form of government -either town or village- effectively eliminating the other as far as administration is concerned. Where the coterminous entity functions as two local governments, separate officers and boards are chosen or selected and both town and village entities possess governance authority.

Currently, there are five coterminous town-villages in New York: Mount Kisco, Harrison and Scarsdale, in Westchester County, Green Island in Albany County, and East Rochester in Monroe County.

A coterminous town-village can be created in several ways. One way is for a new village to be incorporated in a town which has no existing villages, with the new village having the same boundaries as the existing town. This method would comply with the prerequisites for forming a new village under Village Law, §2-200. The coterminous Town-Villages of Harrison and Scarsdale were created in this way.

Another method is for an existing village to use the procedures of General Municipal Law, Article 17, to annex all of the adjacent territory in its town lying outside the village. Essentially, the village would expand its boundaries to become coterminous with the town. For this to occur, there would have to be no other villages already in existence in the town. Additionally, the procedure requires approval of both the existing village and town governing boards, plus the approval of the voters at a referendum held in the outlying territory which is to be annexed.

A third method is for the State Legislature to adopt a special act creating the coterminous town-village. Since it would be for the benefit of only two municipalities, such a special act would require that the two existing governments send a "home rule request" to the Legislature to enact the bill. In the special act, the boundaries of the new municipality would be set forth, and other provisions would be written regarding governmental administration, disposition of real property and other assets and obligations of the existing municipalities. Although a referendum is not required by any existing general statute, the Legislature may condition the creation of the town-village on the approval of the voters at a referendum. By utilizing the method of a special act, the boundaries of the new town-village could follow an existing town or village boundary, or they could follow newly-drawn boundaries. Both the Village and the Town of Green Island were created by separate acts of the State Legislature in the 19th Century.

A fourth method is for a public petition to be submitted under Article Five of the Town Law, calling for the division of the existing town into two towns, one of which would have the same boundaries as an existing village. The coterminous Town-Villages of Mount Kisco and East Rochester were created in this way, although in each of those cases two existing towns were divided to create the new town. The formation of Mount Kisco was also later ratified by an act of the State Legislature.

An Article Five petition may be signed by any registered voter of the town, whether a resident of the village or not. The petition must contain signatures totaling at least five per cent of the total number of votes cast in the town for the office of Governor at the last gubernatorial election--but not less than 100 in a first-class town or not less than 25 in a second-class town. The petition must be submitted to the county legislative body, which must hold a public hearing and then make a determination whether to grant the petition. The petition may only be granted by a two-thirds vote of the county legislative body. If granted, there will then be a referendum on the division of the town. All registered town voters, including residents of the village, will be eligible to vote on the proposition to divide the town.

Regardless as to how a coterminous town-village is created, there is permanent State legislation governing administration in the municipality once it has been created. Article 17 of the Village Law contains detailed provisions concerning such issues as alteration of boundaries, election of officers, their powers and duties, bonds and other indebtedness, assessments, and the administration of improvement districts. For example, Article 17 requires that, in a new town created with the same boundaries as an existing village, a referendum must be held to determine whether the voters wish the local government to operate "principally as a village" or "principally as a town." After the election, there will thereafter be a single governing body, with the members holding office as both the town and the village board, but functioning primarily as either the one or the other.

If a new village is incorporated to embrace the entire territory of an already-existing town, the town board may submit a proposition to the voters as to whether they wish the board of trustees to function also as the town board. (If at least 50 taxpayers petition for such an election, then the town board has no choice: it is required to submit the proposition to the voters.) If the voters turn down the proposition, then there will continue to be separate village and town boards, although the municipalities are coterminous.

Article 17 also provides that the creation of a coterminous town-village shall not affect the existence or boundaries of any school district or change the levy or collection of taxes for any school district. Similarly, the jurisdiction of existing town and village courts must be extended to cover any judicial actions pending at the time of creation of the new municipality.

Even though the new coterminous municipality may function primarily either as a town or as a village, it will be required to continue to perform at least some of the functions of both. The change of municipal status to that of a coterminous town-village will have a fiscal impact that cannot be determined until a thorough study has been conducted. While additional local assistance may be forthcoming, there will be additional expenditure responsibilities as well.