

Towns of Clifton and Fine Consolidation Study

Town Highway Departments – Financials

Part 2 of 2

April 22, 2015

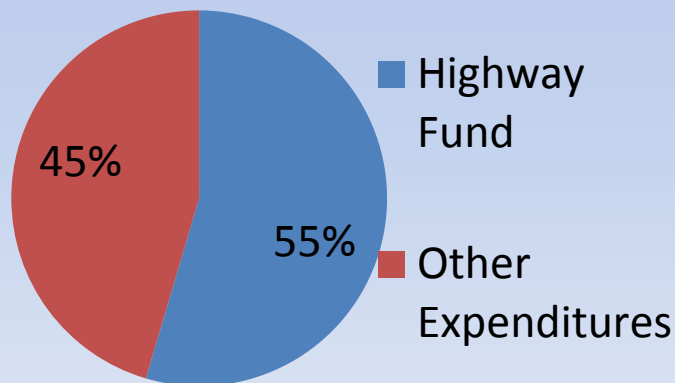


Visit the website: www.danc.org/operations/engineering/clifton-fine-efficiencyconsolidation-study

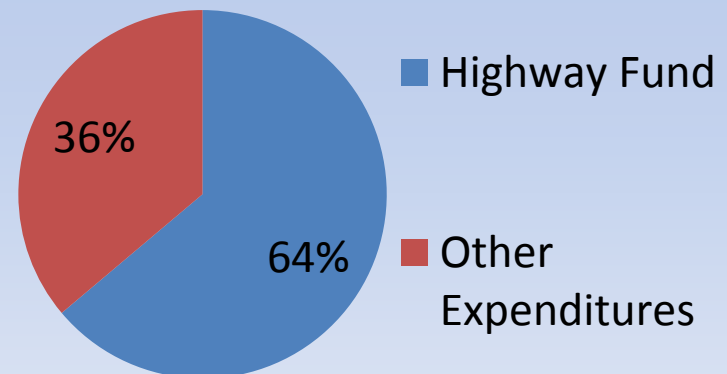
Highway Departments

- Highway Department expenditures in the Towns of Clifton and Fine account for more than ½ of total town expenditures
- Highway expenses and revenues are tracked separately from General Fund expenditures and Special Districts (i.e., water, sewer, fire protection) in the Towns' budgets

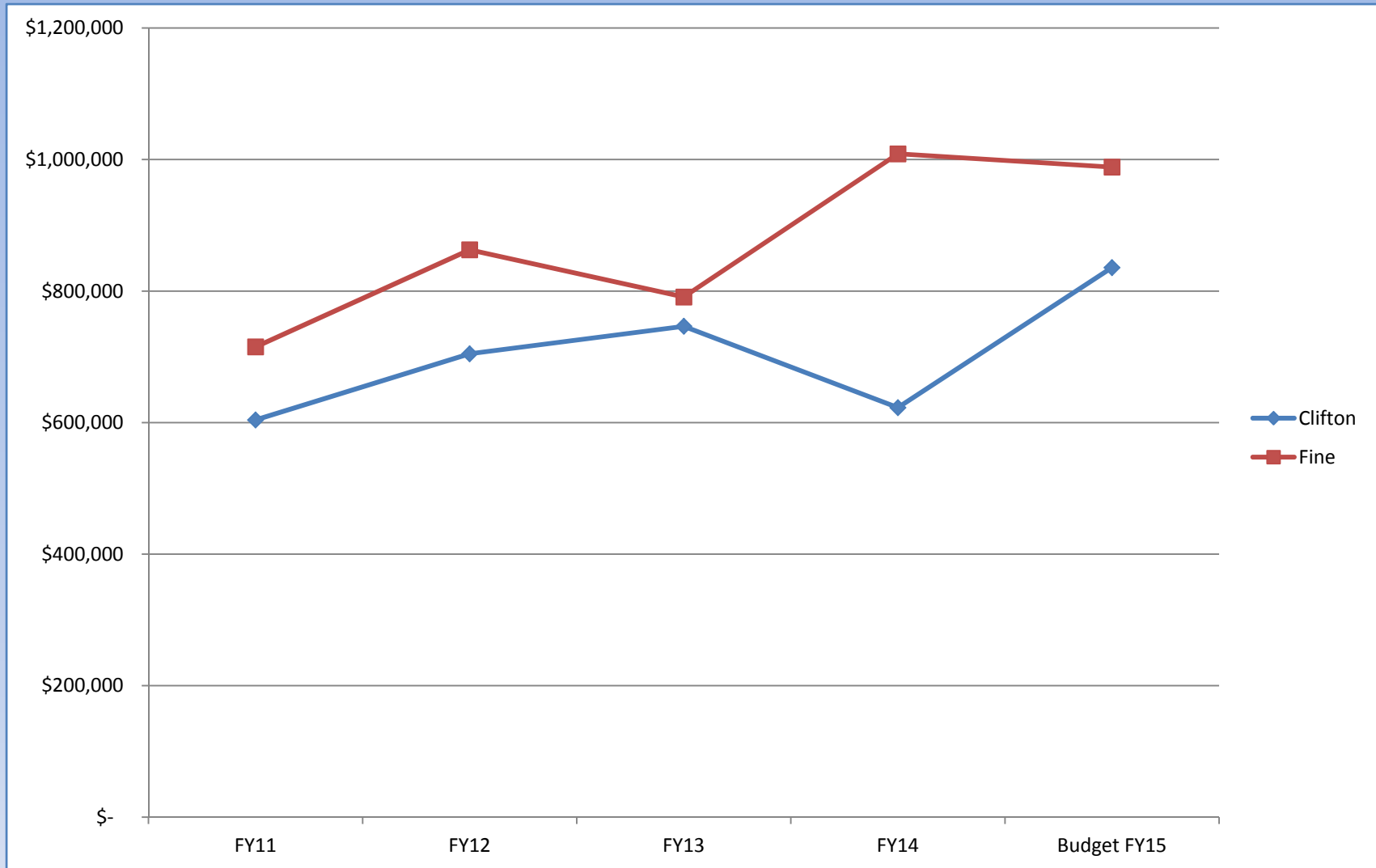
Clifton



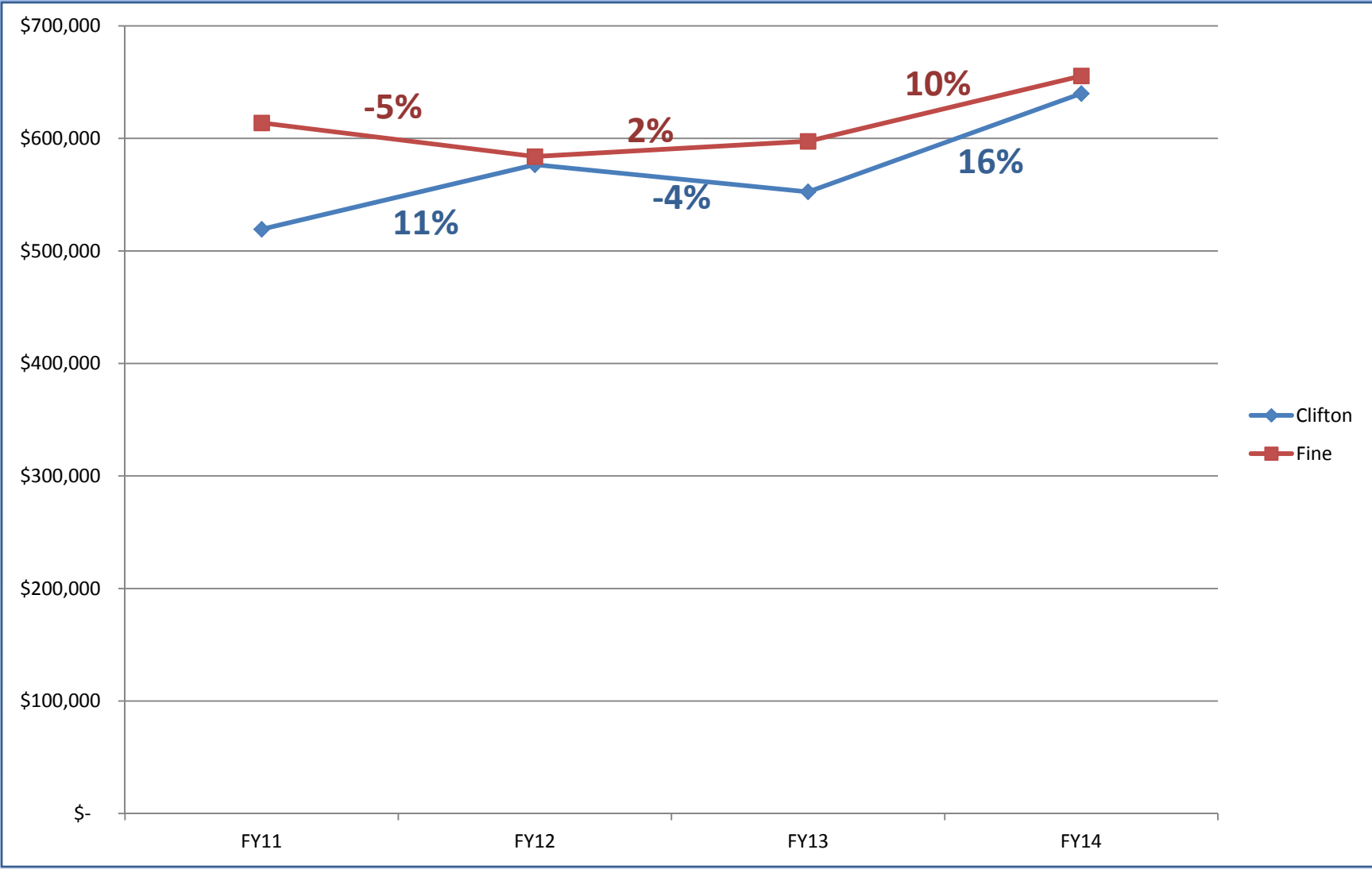
Fine



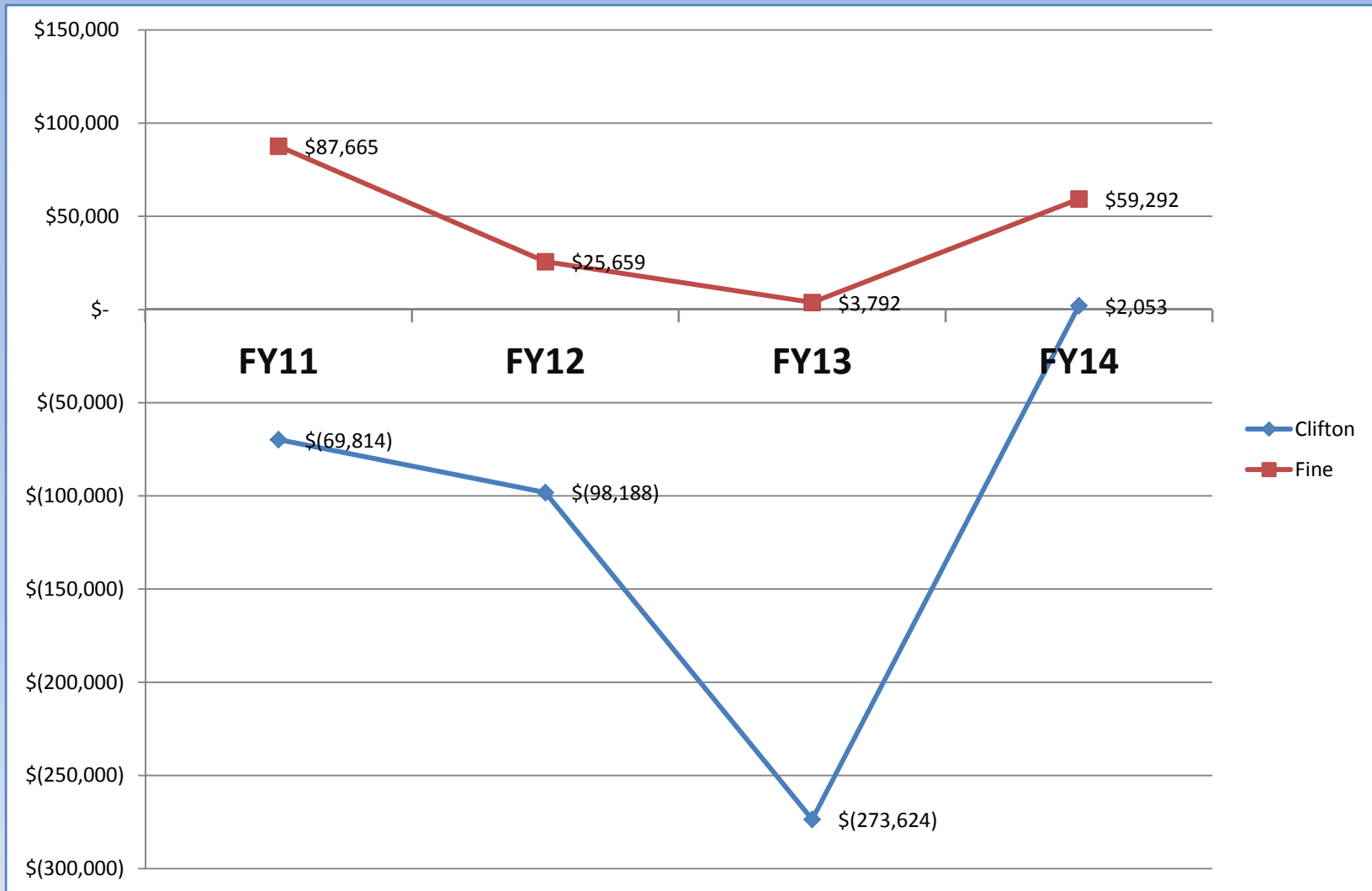
Highway Expenditures FY11 – FY15



Highway Real Property Taxes and Percentage Change FY11 – FY15

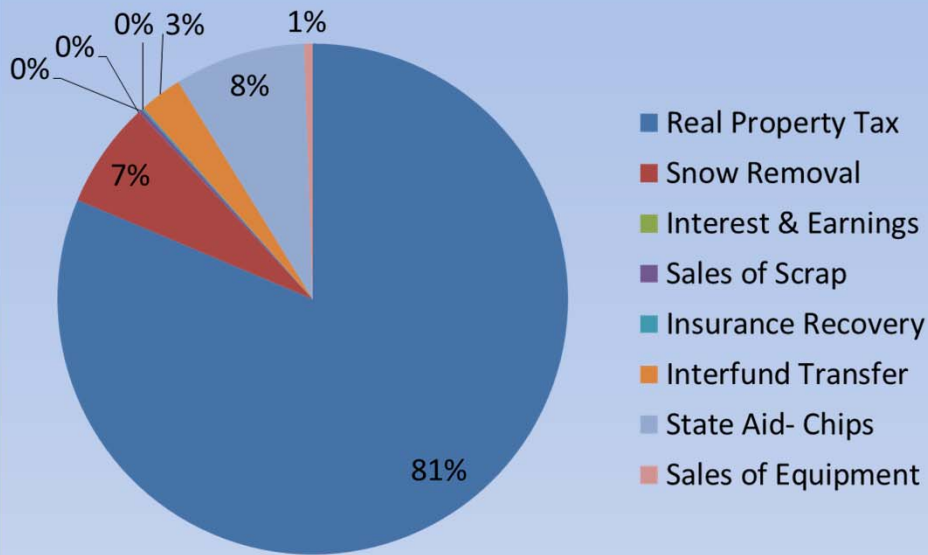


Highway Fund Equity

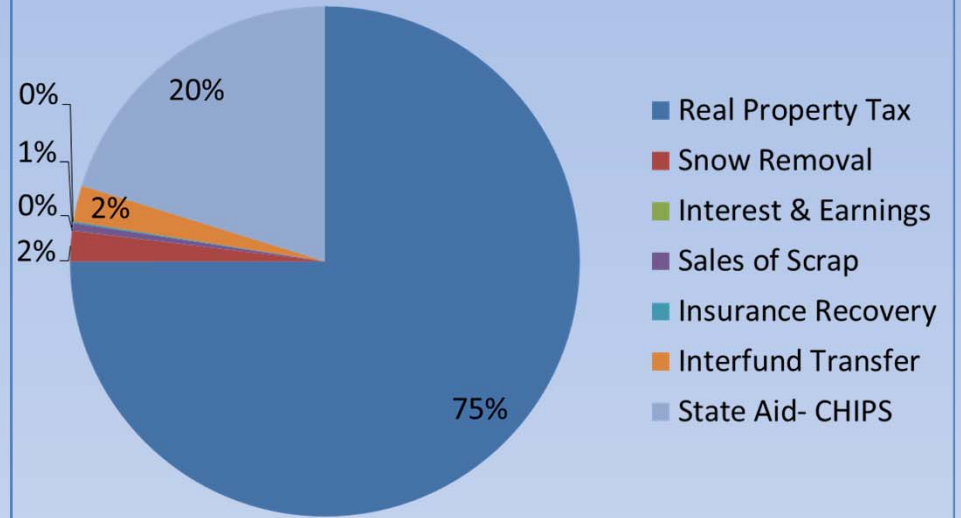


2014 Highway Fund Revenue Summary

Clifton Revenue



Fine Revenue

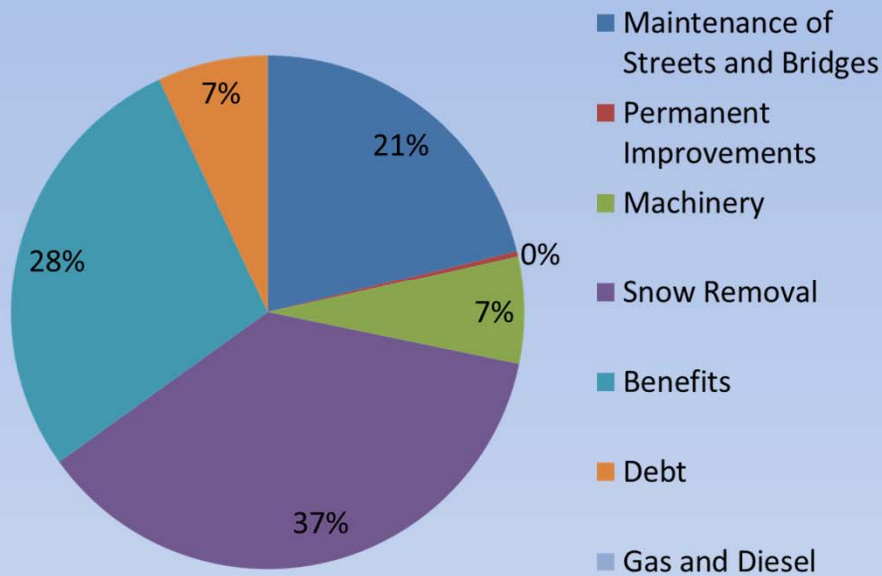


Towns of Clifton and Fine 2014 Annual Reports Highway Fund Revenue Details

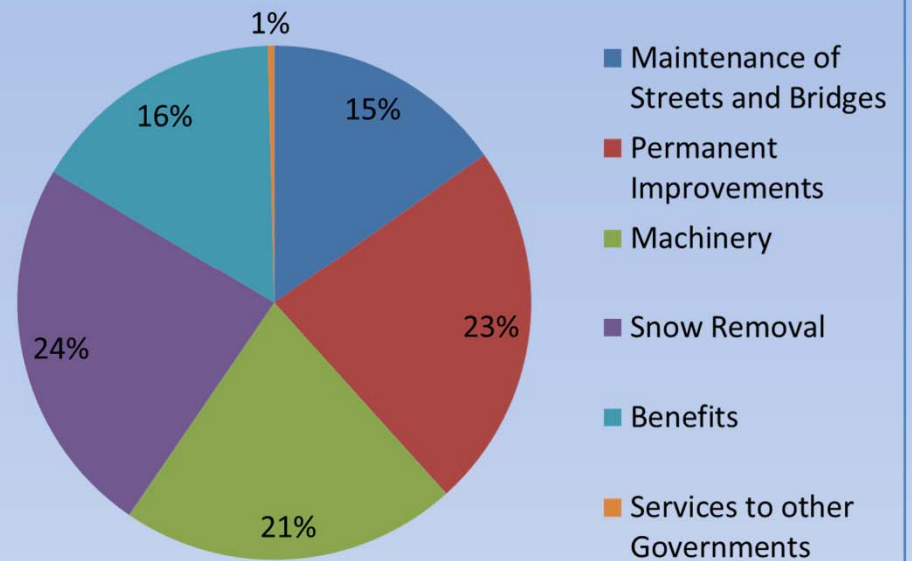
Highway Fund Revenue	Acct. Code	Amount Clifton	Amount Fine
Real Property Tax	DA1001	\$639,894	\$655,544
Snow Removal-County	DA2302	\$52,974	\$16,906
Interest & Earnings	DA2401	\$20	\$75
Sales of Scrap	DA2650	\$2,014	\$4,114
Sales of Equipment	DA2665	\$4,290	\$0
Insurance Recovery	DA2680	\$970	\$922
State Aid – Consolidated Local Street & Highway Implementation Program (CHIPS)	DA3501	\$65,157	\$176,635
Interfund Transfer	DA5031	\$21,402	\$20,000
Total		\$786,721	\$874,196

2014 Highway Fund Expenditure Summary

Clifton Expenditures



Fine Expenditures



	Clifton	Fine
Cost of Benefits Per Employee	\$29,012	\$26,996


2014 Highway Fund Expenditure Details

Highway Fund Expenditures	Acct. Code	Amount Clifton	Amount Fine
Maint. of Streets – PS (i.e., salaries)	DA51101	\$103,580	\$77,637
Maint. of Streets – Equipment	DA51102	\$21,839	\$0
Maint. of Streets – Contractual	DA51104	\$6,225	\$72,653
Perm. Improvements – PS	DA51121	\$0	\$41,527
Perm. Improvements – Equipment	DA51122	\$2,084	\$191,387
Maint. Of Bridges – Contractual	DA51204	\$0	\$3,359
Machinery – PS	DA51301	\$0	\$10,714
Machinery – Equipment	DA51302	\$42,144	\$149,274
Machinery – Contractual	DA51304	\$0	\$54,156
Brush & Weeds – Contractual	DA51404	\$0	\$0
Snow Removal – PS	DA51421	\$170,306	\$166,505
Snow Removal – Equipment	DA51422	\$33,718.	\$0
Snow Removal – Contractual	DA51424	\$25,416	\$75,400
Services to other Governments - Contr.	DA51484	\$0	\$4,106
State Retirement - Employee Benefits	DA90108	\$49,082	\$57,611
Social Security - Employee Benefits	DA90308	\$20,908	\$21,813
Unemployment Insurance	DA90508	\$2,300	\$5,930
Hospital & Medical Insurance	DA90608	\$101,784	\$76,624
Debt Principal, Install. Purchase	DA97856	\$41,268	\$0
Debt Interest, Install. Purchase	DA97857	\$2,053	\$0
Total		\$622,707	\$1,008,696

2014 General Fund Expenses

- *Some highway-related expenses are accounted for in the General Fund Budget*

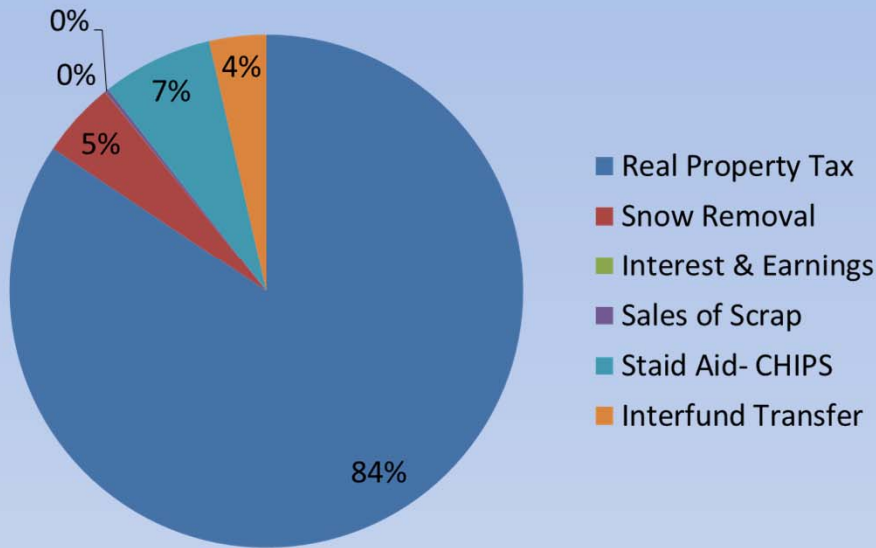
General Fund Expenses	Acct. Code	Amount Clifton	Amount Fine
Unallocated Ins. – Contractual	A19104	\$24,557	\$0
Traffic Control – Equipment	A33102	\$20	\$4,237
Street Admin-Supt – PS (i.e., personal services = salaries)	A50101	\$49,300	\$30,000
Street Admin-Contractual	A50104	\$607	\$1,130
Garage - Equipment	A51322	\$3,675	\$0
Garage - Contractual	A51324	\$27,409	\$17,000
Total		\$105,568	\$52,367



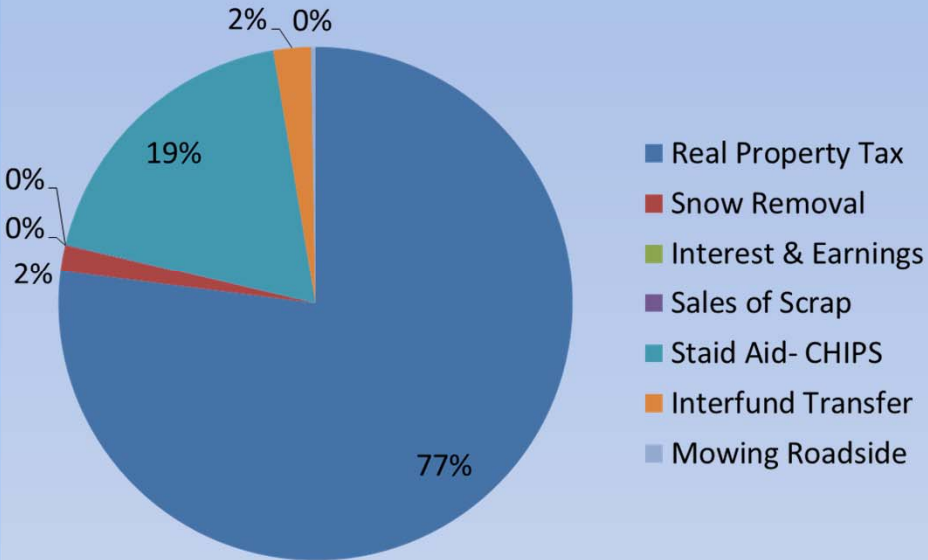
- *Town of Fine Superintendent's salary is artificially low because current Superintendent is drawing NYS retirement so his salary is capped at \$30k/year*

2015 Budgeted Highway Fund Revenue Summary

Clifton Revenue



Fine Revenue



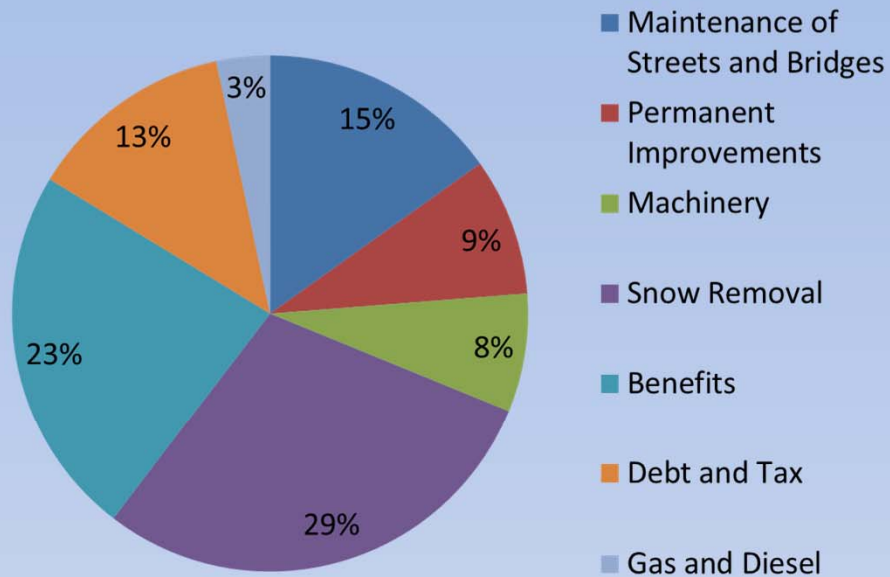
2015 Budgeted Highway Fund Revenue Details

Highway Fund Revenue	Acct. Code	Amount Clifton	Amount Fine
Real Property Tax	DA1001	\$705,271	\$653,597
Mowing Roadside – County	DA2300	\$0	\$2,390
Snow Removal – County	DA2302	\$39,895	\$13,840
Interest & Earnings	DA2401	\$100	\$100
Sales of Scrap	DA2650	\$2,000	\$500
Sales of Equipment	DA2665	\$0	\$0
Insurance Recovery	DA2680	\$0	\$0
State Aid – CHIPS*	DA3501	\$58,386	\$158,045
Interfund Transfer	DA5031	\$30,000	\$20,000
Unexpended Balance		\$0	\$140,000
Total		\$835,652	\$988,472

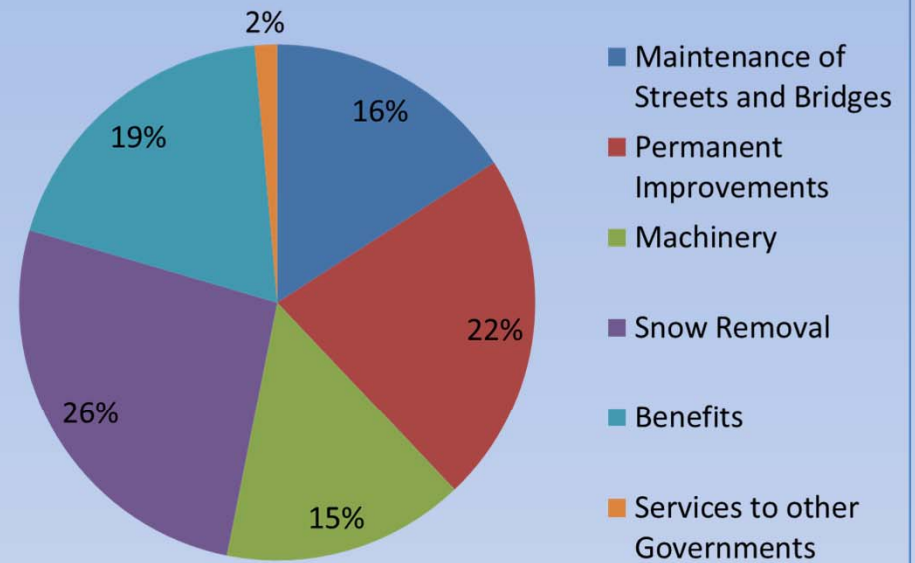
- CHIPS funds are affected by the number of road miles in each Town.
- CHIPS funds are reimbursement based (i.e., Town must incur expense 1st)
- Clifton has an additional \$14,791 of 2014 CHIPS rollover and \$8,498 of CHIPS Extreme Weather Recovery (EWR) funds available; Fine has an additional \$23,237 of EWR funds available for 2015

2015 Budgeted Highway Fund Expenditure Summary

Clifton Expenditures



Fine Expenditures



	Clifton	Fine
Cost of Benefits Per Employee	\$32,486	\$31,428

2015 Budgeted Highway Fund Expenditure Details

Highway Fund Expenditures	Acct. Code	Amount Clifton	Amount Fine
Maint. of Streets – PS (i.e., salaries)	DA51101	\$104,000	\$83,985
Maint. of Streets – Equipment	DA51102	\$10,000	\$0
Maint. of Streets – Contractual	DA51104	\$10,000	\$70,000
Gas and Diesel	DA51104.1	\$28,000	\$0
Permanent (>10yr) Improvements – PS	DA51121	\$0	\$42,955
Permanent Improvements – Equipment	DA51122	\$72,000	\$0
Permanent Improvements – Contractual	DA51124	\$0	\$175,000
Maintenance of Bridges – Contractual	DA51204	\$0	\$3,000
Machinery – PS (i.e., salaries)	DA51301	\$0	\$10,270
Machinery – Equipment	DA51302	\$42,000	\$80,000
Machinery – Communications	DA51302.10	\$2,600	\$0
Machinery – Signs	DA51302.20	\$500	\$0
Machinery - Contr. (Clifton leases, loader/tractor)	DA51304	\$17,000	\$60,000
Brush & Weeds – Contractual	DA51404	\$2,500	\$0
Snow Removal – PS (i.e., salaries)	DA51421	\$178,000	\$179,855
Snow Removal – Equipment	DA51422	\$10,000	\$0
Snow Removal – Contractual	DA51424	\$18,000	\$81,000
Snow Removal - Gas & Diesel	DA51424.1	\$38,000	\$0
Services to other Governments – PS (i.e., salaries)	DA51481	\$0	\$0
Services to other Governments – Contractual	DA51484	\$0	\$13,837
State Retirement - Employee Benefits	DA90108	\$51,520	\$60,200
Social Security – Employee Benefits	DA90308	\$17,900	\$18,570
Medicare	DA90658	\$4,200	\$4,400
Unemployment Insurance	DA90508	\$2,300	\$6,000
Disability Insurance	DA90558	\$0	\$250
Hospital & Medical Insurance	DA90608	\$119,000	\$99,150
Debt Principal, Excavator/Dump Truck	DA97856	\$51,712	\$0
Debt Interest	DA97857	\$5,665	\$0
Tax Anticipation Note	DA97857	\$50,000	\$0
Tax Anticipation Note Interest	DA97857	\$755	\$0
	Total	\$835,652	\$988,472

2015 Budgeted General Fund Highway Expenses

- *Some highway-related expenses are accounted for in the General Fund Budget*

General Fund Expenses	Acct. Code	Amount Clifton	Amount Fine
Unallocated Insurance – Contractual	A19104	\$26,000	\$30,000
Traffic Control – Equipment	A33102	\$500	\$6,000
Street Admin - Supt – PS (i.e., salary)	A50101	\$50,000	\$30,000
Street Admin - Deputy – PS (i.e., salary)	A5010.11	\$1,000	\$0
Street Admin – Equipment	A50102	\$120	\$0
Street Admin- Contractual	A50104	\$500	\$2,400
Garage - Equipment	A51322	\$2,000	\$0
Garage – Contractual	A51324	\$21,000	\$17,000
Interfund Transfer	A99019	\$11,100	\$20,000
Total		\$112,220	\$105,400



Interfund Transfers to Highway 2015 Budget

- Interfund Transfers: Funds are included a non-highway budget to pay for work done by the Highway Department. The amounts shown below are collected and “paid” to the Highway Fund. For example, highway department employees operate the water districts in the Town of Clifton so the respective district “pays” the highway fund for these costs.

	Amount
General Fund	\$11,100
Woodhaven Water District	\$3,060
Newton Falls Water District	\$10,000
Sewer District	\$3,000
Total	\$27,160

**Cost Per Road Mile of Clifton & Fine
Compared to Other SLC Towns**

Municipality	Transportation Costs	Road Miles	Cost Per Mile
Clifton	\$497,715	25.01	\$19,901
Fine	\$907,804	66.91	\$13,568

Municipality	Transportation Costs	Road Miles	Cost Per Mile
Canton	\$1,230,120	96.09	\$12,802
Lawrence	\$792,299	46.74	\$16,951
DeKalb	\$862,459	76.02	\$11,345
DePeyster	\$476,922	23.05	\$20,691
Fowler	\$701,337	56.25	\$12,468
Hopkinton	\$666,127	60.66	\$10,981
Potsdam	\$1,437,462	122.98	\$11,689
Stockholm	\$1,039,124	96.67	\$10,719
Piercefield	\$299,385	20.17	\$14,843
Waddington	\$477,520	41.86	\$11,408

**Towns of Clifton and Fine
Cost Per Road Mile Detailed Breakdown**

	Clifton			Fine		
	\$	Road Miles	\$/Mile	\$	Road Miles	\$/Mile
Total Hwy Revenue	\$721,564	25.01	\$28,851	\$874,196	66.91	\$13,065
Total Hwy Expenditures	\$622,707	25.01	\$24,898	\$1,008,696	66.91	\$15,075
Road Maintenance	\$131,644	25.01	\$5,264	\$150,290	66.91	\$2,246
Machinery Maintenance /Purchase	\$85,465	25.01	\$3,417	\$214,144	66.91	\$3,200
Snow and Ice Removal	\$229,440	32.55	\$7,049	\$241,905	69.90	\$3,461
Employee Benefits	\$72,290	25.01	\$2,890	\$161,978	66.91	\$2,421

2014 Energy Expenses

Energy Cost and Consumption	Clifton			Fine		
	Cost	Volume (gallons)	Cost Per Gallon	Cost	Volume (gallons)	Cost Per Gallon
Gasoline	\$3,584	1,183	\$3.03	\$8,893	3,003	\$2.96
Diesel Fuel	\$51,973	16,049	\$3.24	\$50,098	15,839	\$3.16
Fuel Oil	\$14,961	4,543	\$3.29	\$26,116	8,558	\$3.05
Total	\$70,518			\$85,107		

- Clifton uses wood to heat Highway Garage (the Highway Garage is a general fund expense).
- Highway labor used to cut wood and supply stove and is accounted for in the Highway Fund.

Highway Department Debt

	Equipment	Date of Issue	Maturity	Interest	Original Amount	2014
Clifton Lease Purchase Equipment	2009 Plow Truck	5/15/2009	5/15/2014	5.39%	\$171,978	\$49,809

Date of Lease	Equipment	Type of Agreement	Annual Cost	Final Payment	Total Cost
2012	Tractor/Mower/Sweeper	Lease- 7 yrs	\$8,083	-	\$56,266
2012	Excavator	Lease Purchase 7 yrs	\$11,712	\$134,062	\$216,046
2014	Snow Plow	Purchase (B.A.N.) 5yrs	\$43,588	-	\$217,940
2014	Loader	Lease Purchase 7 yrs	\$9,098	\$52,480	\$116,166

Debt - Town of Fine Highway Garage	Issue Date	Final Maturity	Interest Rate 4.4%	Annual Payment	Balance 1/31/15
	November 2003	2018	\$10,340	\$55,000	\$235,000

**Town of Clifton
Highway Garage
66 River Rd, Newton Falls, NY**



- Full Market Value- \$200,435
(Real Property Records)
- Built in 1973
- 4,800 Square Feet
- Board office added in 1980
- 24'X40' Salt Shed built behind main building in 2013

**Town of Fine
Highway Garage
615 Oswegatchie Trail Road, Oswegatchie, NY**



- Full Market Value- \$855,422
- Built in 2003 for \$700,000
- 9,920 Square Feet
- 24'X40' Salt Shed built in 2003

Expenditures Pie Chart Breakdown

Maintenance of Streets and Bridges

- Maint. Of Streets PS
- Maint. of Streets Equip
- Maint. of Streets Contr
- Maint of Bridges Cont.
- Brush and Weeds Contr

Permanent Improvements

- Perm. Improvements PS
- Perm. Improvements Equip
- Perm. Improvements Contr

Machinery

- Machinery PS
- Machinery Equip
- Machinery Contr (Clifton Leases Loader/Tractor)
- Machinery Communications
- Machinery Signs

Snow Removal

- Snow Removal PS
- Snow Removal Equip
- Snow Removal Contr
- Snow Removal Gas & Diesel

Benefits

- State Retirement- Emp. Benefits
- Social Security Employee Benefits
- Unemployment Insurance
- Hospital and Medical Insurance
- Medicare
- Disability Insurance

Debt (Debt and Taxes)

- Debt Principal, Install. Purchase
- Debt Interest, Install. Purchase
- Tax Anticipation Note
- Tax Anticipation Note Interest

Gas and Diesel

- Gas and Diesel

Services to Other Governments

- Services to other Governments - Contr