

**VILLAGE OF PORT CHESTER
BOARD OF TRUSTEES
Meeting, Thursday, April 24, 2014
Regular Meeting: 5:30 P.M.
VILLAGE HALL CONFERENCE ROOM
222 Grace Church Street
Port Chester, New York
AGENDA - *REVISED***

TIME: 5:30 P.M.

I	WORK SESSION	ACTION
1	Town of Rye Dissolution Workshop	
II	CORRESPONDENCE	ACTION
1	From the Clay Art Center requests use of the area of the Beech Street municipal parking lot immediately in front of the Clay Art Center building.	

WORKSHOP

Municipal Services & Financial Overview

Town of Rye and Villages of
Port Chester, Rye Brook & Mamaroneck

December 2011

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Local Government Efficiency Incentive Grant Program**

Municipal Services & Financial Overview

Town of Rye and Villages of
Port Chester, Rye Brook & Mamaroneck

December 2011

Prepared for:
Town of Rye
Village of Port Chester
Village of Rye Brook
Village of Mamaroneck

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Town of Rye and Villages of Port Chester,
Rye Brook & Mamaroneck

December 2011

FOREWORD: ABOUT THIS REPORT

The information contained in this report is detailed and assumes some level of knowledge in municipal budgeting and operations. We have attempted to make the presentation of this information to the public as clear as possible. However, the main purpose of the report is to provide a “data source” for the Steering Committee and CGR’s study team to draw on as we move into analysis and consideration of governance and service options for the Town of Rye and the three Villages within it – Port Chester, Rye Brook and Mamaroneck. This report also provides residents with the framework the Steering Committee will be operating under.

This *Municipal Services and Financial Overview* report is specifically intended to provide a baseline for assisting the Steering Committee and study team in understanding the following:

- The current costs and revenues associated with services provided by the Town and Villages;
- The debt and obligations currently held by the Town and Villages;
- The level of service currently being provided by the Town and Villages in each functional area, along with the assets relied upon to provide those services;
- The existing staff levels in Town and Village departments; and
- The properties, facilities, vehicles and equipment owned and maintained by each of the municipalities.

The report begins with a budget summary of the Town and Villages, comparing expenditures, revenues and debt obligations. The report then focuses on staffing allocations for each municipal service – areas in which one, some or all of the municipalities are engaged in the provision of a service. For additional detail on the staffing allocations and levels of

service provided by each municipality, readers should refer to the departmental summaries that follow the staffing allocation tables.

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Data Note Regarding the Village of Mamaroneck

This report presents baseline information and financial data for the Town of Rye and the three Villages within it – Port Chester, Rye Brook and Mamaroneck. Readers should note that only a *portion* of the Village of Mamaroneck is located within the Town of Rye – the area known as “Rye Neck.” However, although only a portion of the Village is contained within the Town of Rye, the Village’s budget is not structured in a way that enables segregation of expenditures or allocation of resources – esp. General Fund costs – to only that portion. As such, data presented in this report for Mamaroneck pertains to the entire Village, rather than just Rye Neck.

INTRODUCTION

This baseline report provides an overview of municipal services and financial information for the Town of Rye and the three Villages it encompasses – Port Chester, Rye Brook and Mamaroneck, New York.¹ The review constitutes the study’s “What Exists?” report, and presents relevant Town and Village metrics on size, structure, finances and operations. The report establishes a foundational understanding of how the Town and Villages deliver and fund municipal services, and is intended to serve as an information baseline for later consideration and analysis of possible dissolution and shared service options.

The Baseline Report in Context

As noted, this baseline report is intended to create a basic understanding for the study team, Steering Committee and larger community *before* the detailed consideration of alternatives for possible dissolution and/or additional shared services. As a result, this report *does not* present any specific findings, conclusions or recommendations. Those will be contained in a subsequent *Options Report*.

However, it is helpful to understand the perspective of this baseline report in the context of the larger study effort. One of the key analytical components of this initiative is to examine the operational and financial impacts, benefits and drawbacks of dissolving the Town of Rye as a municipal unit. With that in mind, portions of this report present Rye Town as the primary unit of analysis, with the three Villages presented alongside for contextual purposes. But since another analytical component of this initiative involves potential shared service opportunities involving not only the Town but the three Villages, other portions of this report contain relevant information on finances, services and operations in Port Chester, Rye Brook and Mamaroneck.

HISTORY, SIZE AND STRUCTURE

In 2010, officials in the Town of Rye (Rye Town), Village of Port Chester, Village of Rye Brook and Village of Mamaroneck launched a collaborative endeavor to analyze the feasibility of potentially dissolving Rye Town in order to eliminate an administrative layer of local

¹ As discussed in more detail later in the report, only a portion of the Village of Mamaroneck is within the Town of Rye. The remainder of the Village of Mamaroneck is located within the Town of Mamaroneck. By contrast, the Villages of Port Chester and Rye Brook are wholly contained within the Town of Rye.

government. The project they envisioned would also analyze the concept of separate coterminous town/village structures for Port Chester and Rye Brook, as well as consider governance and service options for the portion of the Village of Mamaroneck located in Rye Town, an area known as “Rye Neck.” Due to the fact that the Village of Mamaroneck is half in the Town of Rye and half in the Town of Mamaroneck, any dissolution plan for the Town of Rye must address how the Rye Neck area would be reincorporated under another township, as is currently required under New York State law. Beyond the dissolution/restructuring options, the effort also sought to identify opportunities to enhance inter-municipal shared services among the local governments.

Jointly, the four municipalities applied for and received a Local Government Efficiency (LGE) grant from the New York State Department of State to fund a *Rye Town Dissolution Feasibility Study and Village Alternatives Analysis*. The co-applicants formed a Study Steering Committee, made up of Town and Village representatives², and following a competitive proposal process, in June 2011 engaged CGR (Center for Governmental Research, Inc.) to produce a study that would provide factual information to residents and officials on the viability of dissolving Rye Town and pursuing additional inter-municipal shared services.

This study represents the most recent attempt on behalf of Rye Brook, Rye Town, Port Chester and Mamaroneck leadership to pursue collaboration on the provision of services.³ Notably, the neighboring municipalities already cooperate with one another on many fronts, having worked out formal and informal shared service agreements and consortia. Service areas in which there exist cost-sharing or other collaborative agreements include ambulance service, fire, libraries, traffic engineering, flood mitigation and park maintenance. In addition, the Villages of Rye Brook, Port Chester and Mamaroneck are members of the South East Consortium for Special Services with nine other Westchester County municipalities

² The Steering Committee is comprised of the following officials: Joe Carvin (Supervisor) and Bishop Nowotnik (Confidential Secretary) from the Town of Rye; Dennis Pilla (Mayor) and Christopher Russo (Village Manager) from the Village of Port Chester; Joan Feinstein (Mayor) and Christopher Bradbury (Village Administrator) from the Village of Rye Brook; and Norman Rosenblum (Mayor), Richard Slingerland (Village Manager) and Daniel Sarnoff (Assistant Village Manager) from the Village of Mamaroneck.

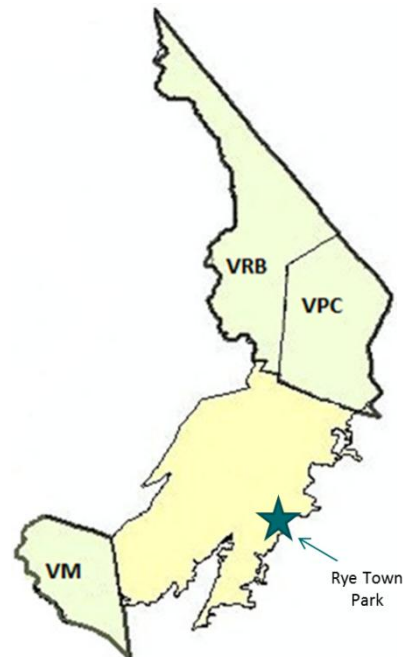
³ This does not represent the first time that discussion of dissolution and consolidation has surfaced in Rye Town. Options were examined for the Village of Mamaroneck several times in the late-1970s, when a measure calling for the village – including the Rye Neck section – to be converted to a coterminous town/village was brought to public vote on three occasions. Although supported by a large margin of voters in the Village of Mamaroneck, voters in the Town of Mamaroneck defeated the effort each time.

and the Long Island Sound Inter-municipal Council, along with Rye City and ten other Westchester County municipalities. Further arrangements are under consideration, including an inter-municipal agreement among the Villages of Rye Brook and Port Chester, and the neighboring Town of Greenwich, Connecticut, to establish formal mutual aid response for fire services and possibly share fire apparatus.

Size

The Town of Rye extends over 7.4 square miles (0.5 of which cover water) between the Long Island Sound and the State of Connecticut, at a distance of roughly 25 miles from Manhattan. Notably, the Town is not a contiguous land area. The City of Rye – the former Village of Rye which incorporated as an independent city in 1942 – effectively splits the Town’s land area into two parts. This geography leaves the Village of Port Chester (2.5 square miles) and the Village of Rye Brook (3.5 square miles) fully covering the northern portion of the Town of Rye, and the Village of Mamaroneck fully covering the southern portion. The Rye Neck portion of the Village of Mamaroneck located within the Town of Rye spans approximately 1.4 square miles.

The accompanying map depicts the current boundaries of the Town of Rye. Area “VPC” is the Village of Port Chester. Area “VRB” is the Village of Rye Brook. Area “VM” is Rye Neck, that portion of the Village of Mamaroneck that is within the Town of Rye. The remaining portion in the middle of the map is the City of Rye, which divides Rye Town into two parts. The starred area within the City is Rye Town Park.



The 2010 Census reported that the Town’s population was 45,928, with the Village of Port Chester representing the majority of that figure (28,967, or 63 percent). Rye Brook’s population was 9,347 (20 percent), while Rye Neck’s population was 7,614 (nearly 17 percent).⁴

⁴ Because Rye Neck is the unofficially-named portion of the Village of Mamaroneck located within the Town of Rye, and not a Census Designated Place (CDP), official Census data reflecting population figures are unavailable. The numbers presented herein

Rye Town has observed population growth in recent years, expanding from 44,360 to 45,248 from the years 2001 to 2009 – an increase of 2 percent. The largest slice of the increase occurred in the Village of Rye Brook. Over the same period, the Village of Port Chester grew by 229 residents and the Rye Neck portion of the Village of Mamaroneck lost 29 residents. This recent population growth is slight when compared to earlier development in Rye Town. Between 1950 and 1960, for example, the community grew by 5,351 new residents, or about 16 percent. More than 5,000 new residents were added in the 1960s, increasing the population by another 13 percent. Minor declines occurred in the 1970s, followed by a return to sustained population growth.

Table 1:
Total Population
(Source: U.S. Census Bureau)

	Rye Brook	Port Chester	Rye Neck ²	Town of Rye
1950	<i>ND</i> ¹	23,970	6,165	32,796
1960	<i>ND</i> ¹	24,960	7,118	38,147
1970	<i>ND</i> ¹	25,803	7,871	43,234
1980	<i>ND</i> ¹	23,565	7,046	38,896
1990	7,765	24,728	7,031	39,524
2000	8,602	27,867	7,411	43,880
2001 (est)	8,901	27,993	7,467	44,361
2002 (est)	9,074	28,047	7,486	44,607
2003 (est)	9,223	28,091	7,477	44,791
2004 (est)	9,363	28,033	7,465	44,861
2005 (est)	9,449	28,079	7,426	44,954
2006 (est)	9,557	27,986	7,386	44,929
2007 (est)	9,564	28,018	7,399	44,981
2008 (est)	9,568	28,171	7,396	45,135
2009 (est)	9,588	28,222	7,438	45,248
2010	9,347	28,967	7,614	45,928

Notes

1 As the Village of Rye Brook was not incorporated until 1982, decennial Census data were not available for these years.

2 Rye Neck is only that portion of the Village of Mamaroneck that is located within the Town of Rye.

indicate the full population of the Town of Rye less the reported populations of Rye Brook and Port Chester.

Structure

Rye Town is classified as a town by New York State statute, and is governed by a four-member elected Town Council and Town Supervisor. The Villages of Port Chester, Rye Brook and Mamaroneck operate under Village Law, General Municipal Law, and Local Finance Law, as well as the Municipal Home Rule and Statute of Local Governments which grant home rule power. Notably, Port Chester incorporated as a village in 1868 and is one of only 12 villages in New York State still organized under a charter. It is governed today by a Mayor and a six-member Board of Trustees, and run by a Village Manager who serves as chief administrative officer. The Villages of Rye Brook (incorporated in 1982) and Mamaroneck (incorporated in 1895) both operate under their own mayor and four-member Boards of Trustees. Rye Brook's Board of Trustees appoints a full-time Village Administrator and the Village of Mamaroneck employs a full-time Village Manager. In Rye Brook, the policy-making work governing the Village is performed by non-salaried elected officials (elected on a partisan basis) and volunteers. The Mayor and Board of Trustees are elected on a non-partisan basis.

History

First claimed by a small group of European settlers in 1660, Rye is regarded as Westchester County's oldest permanent settlement. The earliest documented reference to the name of the Town is dated 1666, when it covered all of what is now known as the City and Town of Rye; Mamaroneck, North Castle, Harrison and White Plains; and parts of Greenwich, Connecticut. As time went on, new municipal lines were drawn when residents opted for more localized services to meet their growing needs. The Villages of Port Chester and Mamaroneck incorporated in 1868 and 1895, respectively. But the changing landscape within and surrounding Rye continued to evolve even far into the 20th century, making it unique among peer communities in New York State.

Notably, the City of Rye is the state's youngest city. Frustration with a lack of representation on the Rye Town Board motivated residents of the present-day City of Rye to pursue village status in 1904, but post-World War I development in the community – largely suburbanite and summer resident outgrowth from New York City, facilitated by new forms of transportation – led village dwellers to pursue a final break from Town government. The Rye City Charter was approved by the New York State Legislature in 1940, and Rye City became Westchester County's sixth and smallest city on January 1, 1942.

This shift served to complicate municipal boundaries in the area, leaving the Rye Neck section of the Village of Mamaroneck – an area serviced and taxed by Rye Town – physically disconnected from its umbrella

government. Adding to the layers, the Village of Rye Brook, formerly an unincorporated area within the Town of Rye, incorporated in 1982 when residents sought greater autonomy. Rye Brook is one of New York State's youngest village governments.

Today, the Town of Rye includes no unincorporated area. Stated differently, its entire territory is otherwise covered by villages which are themselves full providers of municipal services and governance. As such, the service responsibilities of the Town government are relatively limited by comparison to other towns across New York State. Rye Town's primary service responsibilities include tax assessment, some park maintenance, municipal court and clerk functions. Notably, the Town also collects and guarantees payment of taxes for seven different taxing entities, including the Villages of Port Chester⁵ and Rye Brook; the Port Chester, Blind Brook and Rye Neck School Districts; and Westchester County and its corresponding sewer and refuse districts. The Villages themselves deliver police, fire, sanitation, street lighting and other such essential services to residents, further limiting the Town's service demands.

Some officials suggest that as a result of the Town's limited service responsibilities, residents have historically exhibited little-to-no Rye Town "identity." Rather, they note, residents have drawn their local individuality from – and pay the bulk of their municipal taxes to⁶ – their home villages and school districts instead. This view was evident in the Town and Villages' joint 2010 application for NYS Department of State Local Government Efficiency Grant Program funds, wherein the Town as a municipal entity is referred to as a "redundant, administrative (only) town government that provides no essential services to its subordinate villages."

The Village of Mamaroneck's unique position in the community's municipal structure is noteworthy, particularly as it impacts the options that can be explored during this study. As referenced above, the Village of Mamaroneck spans the border of the Towns of Rye and Mamaroneck. Approximately 20 percent of its land area and 40 percent of its population

⁵ The Village of Port Chester is one of only twelve villages in NYS continuing to operate under a charter issued by the state legislature prior to 1874. Such "charter villages" must still observe those aspects of Village Law that are not incongruous with their charters.

⁶ Of its \$3.5 million annual budget – very small in comparison with the villages – Rye Town derives just over 10 percent of its revenue from real property taxes. That is compared to 66 percent reliance upon real property tax revenue in the Village of Port Chester's approximately \$35 million adopted budget in 2010-2011; 76 percent in Rye Brook's \$17.6 million budget; and 75 percent in the Village of Mamaroneck's \$29.8 million spending plan.

is located within the Town of Rye (in Rye Neck), with the remainder located within the Town of Mamaroneck. A consolidation or agreement affecting Rye Neck could potentially require approval not only by voters in the Village of Mamaroneck and Town of Rye, but voters elsewhere in the Town of Mamaroneck.

As recently as 2007, the Village of Mamaroneck commissioned a Pace University study which considered potential options to address Rye Neck's uncommon situation. The aim of the project was to look at annexation and consolidation alternatives. Results pointed to a potential 44.7 percent increase (from \$85 to \$123) in town taxes for Rye Neck residents if their locality were to be taken over entirely by the Town of Mamaroneck. Therefore, because of the potential consequences for Rye Neck, it was vital that the Village of Mamaroneck work in concert with Rye Town and the Villages of Rye Brook and Port Chester to sufficiently attend to residents' concerns in this latest attempt to determine the most efficient mix of governance structures and shared services options in Rye Town and its villages.

Existing Cooperation

The current study builds on a strong foundation of cooperation among the municipalities in the Town of Rye community. In fact, the current effort to study, analyze and report on potential efficiencies that might result from governmental reorganization and/or shared services in the community is an example, with the Town and three Villages' chief elected officials serving as the primary steering committee. Other examples of service cooperation between and among the community's municipalities include the following:

- *Ambulance Services:* Rye Brook, Port Chester and the City of Rye share ambulance service; also, the Village of Mamaroneck shares ambulance service covering Rye Neck with the Town of Mamaroneck for a tax-based fee;
- *Fire Services:* Rye Brook and Port Chester collaborate to provide fire protection services, with the Rye Brook FD reporting to the Port Chester FD and Port Chester providing off-hours coverage to the Village of Rye Brook;
- *Library Services:* Rye Brook and Port Chester share costs for one community library, called the Port Chester-Rye Brook Public Library;
- *Parks and Recreation:* Rye Brook and Port Chester utilize certain Town park facilities for recreation programming. There are various recreation programs and events run by the Village of Port

Chester, the Village of Rye Brook and local school districts in Crawford Park and Rye Town Park which are free of any fees;

- *Assessment and Tax Collection:* The Town provides tax collection and assessment services to Rye Brook and Port Chester;
- *Bridges:* The Town of Rye and Village of Mamaroneck share certain capital costs related to bridges;
- *South East Consortium for Special Services:* Rye Brook, Port Chester, Rye City and the Town/Village of Mamaroneck are participants in the South East Consortium for Special Services with nine other Westchester County municipalities – this is a non-profit organization providing recreation programs for residents with disabilities;
- *Long Island Sound Inter-municipal Council (LISWIC):* Rye Brook, Port Chester, Rye City and the Town/Village of Mamaroneck are participants in LISWIC with ten other Westchester County municipalities – this council has existed since 1998 to address stormwater management;
- *Solid Waste Collection:* Currently, the Village of Port Chester picks up Rye Town garbage from both Crawford Park and Rye Town Park. Rye Town pays the Village of Port Chester tipping fees at cost plus a small mark-up; and
- *Fleet Maintenance:* Rye Town-owned vehicles are filled at the Village pumps in both Port Chester and Rye Brook. Rye Town reimburses both Villages at their respective prices.

Beyond these examples, the Town and Villages collaborate formally and informally across a number of services, including sharing of equipment and occasional sharing of labor. Where applicable, those are discussed in greater detail later in this report on a service-by-service basis.

BUDGETARY SUMMARY

Expenditures

Collectively, the Town of Rye and the Villages of Port Chester, Rye Brook and Mamaroneck budgets⁷ contain anticipated general fund expenditures of \$84.8 million in the current year. Of that total, the Town of Rye itself accounts for \$3.6 million – only 4 percent of the total and the smallest of all the community’s municipalities.

Table 2:
Budgeted Expenditures
(Source: Current fiscal year budgets)

<i>\$ in millions</i>	General Fund	Other	Total
Town of Rye	\$3.563	\$0.000	\$3.563
Village of Port Chester	\$34.867	\$0.000	\$34.867
Village of Rye Brook	\$16.486	\$1.167	\$17.653
Village of Mamaroneck	\$29.871	\$1.101	\$30.972
Total	\$84.786	\$2.268	\$87.054

At their highest level of detail, municipal budgets can be broken into two primary categories – general appropriations (including most basic municipal functions) and special or “enterprise” funds. Special funds are typically established to fund a specific service or cost center (or allocate certain costs to only a portion of the municipality), for which there is a dedicated stream of funding to offset some or all of their costs.⁸

While the significant majority of expenditures in the community’s four municipalities are general in nature, the Villages of Rye Brook and Mamaroneck do have non-general funds that account for a portion of their

⁷ This baseline report relies on current year (2011 for Rye Town, and 2011-12 for the three Villages) budget figures. Budgeted information is used instead of prior year actual because the current year budget represents each municipality’s most recent attempt to project expenditures and revenues, and thus their respective best estimates based on actual experience, recent history and operational/financial goals for the fiscal year. Particularly in the areas of fringe benefits and utilities, where year-to-year changes can be more significant in the current environment, the current year’s budget more accurately reflects what is likely to happen over the course of the fiscal year.

⁸ Many towns in New York State also have a “Town Outside Village” (TOV) fund, which contains budgeted costs/revenues pertaining only to services provided to portions of the town not otherwise covered by a village government. Since there is no such unincorporated area within the Town of Rye, the Town has no TOV fund.

respective budgets. In Rye Brook, the \$1.167 million in other fund expenditures include a \$0.135 million water account, \$0.125 million lighting account, \$0.170 million sewer account and \$0.737 million capital projects fund. The capital projects fund is supported in full by a transfer from the general fund. In Mamaroneck, the \$1.101 million in other fund expenditures include \$0.926 million in water fund costs (primarily to offset water fund-related debt) and \$0.175 million for general debt costs.

Expenditure Commonalities

Because the basic menu of municipally-provided services tends to be reasonably similar across local governments, most spend money in common functions. In order to quickly assess the degree of spending commonality that occurs in the community, the Town and three village budgets were overlaid on one another and commonalities were identified. The following summary table lists *those cost categories in which the Town of Rye has budgeted expenditures, alongside the comparable spend (if any) in the three Villages, ranked by the Town's highest-to-lowest spend.*

Table 3:
Common Expenditure Categories, Ranked by Rye Town Cost
(Source: Current fiscal year budgets)

	Town of Rye	Village of Port Chester	Village of Rye Brook	Village of Mamaroneck	Total
Tax Assessment ¹	\$722,996	-	-	\$117,355	\$840,351
Health Insurance	\$459,000	\$3,667,713	\$1,665,300	\$3,408,308	\$9,200,321
Parks ²	\$341,299	\$473,712	-	\$816,777	\$1,631,788
Clerk and Finance	\$279,418	\$577,601	\$465,048	\$644,576	\$1,966,643
Court	\$255,098	\$864,919	-	\$432,037	\$1,552,054
Tax Collection ³	\$242,807	\$115,000	\$70,000	-	\$427,807
Debt Service ⁴	\$234,581	\$4,129,198	\$1,012,137	\$2,261,909	\$7,637,825
Employee Retirement	\$147,500	\$2,520,296	\$1,252,000	\$2,417,800	\$6,337,596
Legal Services	\$131,579	\$406,943	\$166,200	\$451,860	\$1,156,582
Executive and Manager	\$125,364	\$308,133	\$241,454	\$485,974	\$1,160,925
Social Security	\$105,000	\$1,080,222	\$540,000	\$1,153,500	\$2,878,722
Operation of Buildings ⁵	\$104,456	\$435,249	\$95,400	\$255,173	\$890,278
Contingency	\$80,000	\$200,000	\$167,000	\$150,000	\$597,000
Unallocated Insurance	\$70,000	\$475,000	\$265,000	\$763,745	\$1,573,745
Misc. Other	\$63,500	\$117,400	\$136,000	\$296,424	\$613,324
Workers Comp	\$31,000	\$1,300,000	\$145,000	\$525,000	\$2,001,000
Central Communications	\$27,600	\$184,000	\$54,400	\$52,740	\$318,740
Taxes on Muni Property	\$21,000	\$190,000	-	\$85,705	\$296,705
Recreation	\$20,000	\$586,336	\$1,100,903	\$716,207	\$2,423,446
Elections	\$17,750	-	\$8,000	-	\$25,750
Streets and Highways ⁴	\$17,500	\$1,171,750	\$978,134	\$2,110,100	\$4,277,484
Legislative	\$16,700	\$35,700	\$10,000	\$43,500	\$105,900
Veterans Services	\$12,000	-	-	-	\$12,000
Judgment and Claims	\$10,000	\$70,000	-	-	\$80,000
Records Management ⁶	\$7,700	\$15,500	\$0	\$15,280	\$38,480
Celebrations ⁷	\$7,500	\$46,500	\$0	\$67,025	\$121,025
Unemploy Insurance	\$4,000	\$65,000	\$20,000	\$34,000	\$123,000
Life Insurance	\$3,600	\$27,000	\$24,000	\$13,800	\$68,400
Association Dues	\$3,000	\$12,000	-	\$7,290	\$22,290
Disability Insurance	\$1,000	-	\$3,500	\$6,000	\$10,500

Notes

1 Town of Rye costs inflated due to current revaluation contract; will drop by an estimated \$120,000 in 2012

2 Town of Rye costs include \$25,000 budgeted for Rye Town Park operations; Rye Brook includes parks costs within recreation budget

3 Rye Brook cost related to tax collection contract fee. Mamaroneck collects taxes through employees of the Clerk-Treasurer's Office.

4 Mamaroneck includes moneys transferred from debt service fund (non-general fund)

5 Rye Brook cost includes Village Hall only – others budgeted within department lines

6 Town of Rye includes records management costs within clerk budget

7 Rye Brook includes celebrations costs within recreation budget

The preceding table presented common expenditures *in only those areas where the Town of Rye has current-year budgeted costs*. However, there are additional common expenditures between and among the three Villages in other cost centers where the Town of Rye does not have spending budgeted in the current year. In some cases (*e.g.* police and fire), these spending categories constitute the largest amount of spending among the municipalities on any service. The following summary table lists those cost categories in which one or more of the Villages has budgeted expenditures, ranked by the total aggregate spend.

Table 4:
Common Expenditure Categories, Ranked by Total Aggregate Spend
(Source: Current fiscal year budgets)

	Town of Rye	Village of Port Chester	Village of Rye Brook	Village of Mamaroneck	Total
Police	\$0	\$7,771,033	\$3,167,642	\$7,325,443	\$18,264,118
Fire ¹	\$0	\$1,828,299	\$1,747,467	\$629,712	\$4,205,478
Solid Waste	\$0	\$1,334,028	\$964,630	\$1,563,131	\$3,861,789
Central Garage	\$0	\$905,975	\$533,952	\$410,707	\$1,850,634
Buildings and Codes	\$0	\$805,351	\$292,989	\$572,786	\$1,671,126
Library	\$0	\$884,732	\$492,513	\$0	\$1,377,245
Water ²	\$0	\$0	\$135,000	\$926,324	\$1,061,324
Street Lighting ³	\$0	\$360,000	\$125,000	\$294,000	\$779,000
Capital Transfer	\$0	\$0	\$737,000	\$0	\$737,000
Transfer Station	\$0	\$730,000	\$0	\$0	\$730,000
Tax Certiorari	\$0	\$75,000	\$25,000	\$600,000	\$700,000
Ambulance	\$0	\$275,834	\$203,016	\$66,492	\$545,342
Nutrition Programs ⁴	\$0	\$412,393	\$0	\$0	\$412,393
Mgt Info Systems ⁵	\$0	\$0	\$151,875	\$219,049	\$370,924
Storm / Sanitary Sewer ⁶	\$0	\$0	\$170,000	\$175,356	\$345,356
Engineer	\$0	\$75,000	\$77,040	\$157,200	\$309,240
Human Services	\$0	\$0	\$269,168	\$0	\$269,168
Marina	\$0	\$8,000	\$0	\$202,512	\$210,512
Shade Trees	\$0	\$0	\$50,000	\$115,000	\$165,000
MTA Tax	\$0	\$50,000	\$35,000	\$46,000	\$131,000
Parking Meter Maint	\$0	\$62,100	\$0	\$54,714	\$116,814
Planning/Zoning	\$0	\$93,150	\$10,675	\$12,450	\$116,275
Sewer/Pump Station	\$0	\$95,000	\$0	\$0	\$95,000
Animal Control	\$0	\$16,000	\$23,228	\$24,648	\$63,876
Central Print/Mail ⁷	\$0	\$0	\$16,000	\$36,456	\$52,456
Jail	\$0	\$4,000	\$0	\$7,350	\$11,350
Disabled Services	\$0	\$0	\$9,927	\$0	\$9,927
Teen Center	\$0	\$0	\$6,000	\$0	\$6,000
Human Resources ⁸	\$0	\$5,500	\$0	\$0	\$5,500

Notes

1 Rye Brook cost includes \$890,000 to Port Chester per service contract

2 Rye Brook cost is for water account; Mamaroneck cost is for water fund

3 Rye Brook cost includes \$125,000 for lighting account

4 Rye Brook includes nutrition costs within senior programming budget

5 Town of Rye has approximately \$20,000 in MIS costs allocated to individual departments

6 Rye Brook cost includes \$170,000 for sewer account

7 Town of Rye has \$18,000 in copier/ mailing machine leases; copiers and mailing costs are budgeted within the home department, while mailing equipment is budgeted within the Executive line

8 Rye Brook includes human resources costs within treasury budget. Mamaroneck includes these costs in the Manager's Office.

Revenues

The current-year Rye Town and Village budgets contain anticipated all funds revenues of \$87.054 million, balanced with budgeted expenditures. The breakdown of revenues between general and non-general funds is consistent with that found on the expenditure side.

Table 5:

Budgeted Revenues

(Source: Current fiscal year budgets)

<i>\$ in millions</i>	General Fund	Other	Total
Town of Rye	\$3.563	\$0.000	\$3.563
Village of Port Chester	\$34.867	\$0.000	\$34.867
Village of Rye Brook	\$16.486	\$1.167	\$17.653
Village of Mamaroneck	\$29.871	\$1.101	\$30.972
Total	\$84.786	\$2.268	\$87.054

Property taxes comprise a major source of revenue for each of the municipalities. In fact, the property tax levy is the largest revenue item for each of the three Villages. In Rye Town, the \$399,000 tax levy accounts for approximately 11 percent of the total budget. Interest and penalties (\$760,000, or 21 percent); appropriated fund balance (\$705,000, 20 percent); mortgage taxes (\$600,000, 17 percent); and state aid (\$400,000, 11 percent) are the largest revenue line items. Unlike the village governments, the Town does not receive sales tax revenue from the County.

As noted, property tax revenue accounts for the bulk of each of the village budgets – 63 percent in Port Chester, 74 percent in Rye Brook and 72 percent in Mamaroneck. In total, the three Villages budgeted \$57.4 million in property taxes in the current fiscal year.

The second largest revenue item across the Villages is sales tax. Sales tax receipts total \$6.9 million, and are greatest in Port Chester where its \$3.5 million share accounts for 10 percent of the Village budget.

Another notable difference between the Villages and Rye Town is the inclusion of gross receipts tax revenue in the budget. Under state law, villages (and cities) can access gross receipts taxes, whereas towns cannot. Collectively, the villages within Rye budgeted nearly \$1.3 million in gross receipts tax revenue this year.

Table 6:
Budgeted Revenues & Surplus
(Source: Current fiscal year budgets)

<i>\$ in millions</i>	Town of Rye	Village of Port Chester	Village of Rye Brook	Village of Mamaroneck	Total Combined
Property Taxes	\$0.399	\$21.958	\$13.103	\$22.379	\$57.840
State Aid	\$0.400	\$0.399	\$0.045	\$0.666	\$1.510
Mortgage Tax	\$0.600	\$0.170	\$0.177	\$0.310	\$1.257
Interest/Penalties	\$0.760	-	\$0.006	\$0.110	\$0.876
Fines/Forfeitures	\$0.140	\$2.000	\$0.050	\$0.852	\$3.042
Fund Balance	\$0.705	\$0.825	\$0.494	\$0.684	\$2.708
Sales Tax	-	\$3.500	\$1.100	\$2.300	\$6.900
Gross Receipts	-	\$0.699	\$0.250	\$0.320	\$1.269
Other	\$0.559	\$5.315	\$2.427	\$3.351	\$11.653
Total	\$3.563	\$34.867	\$17.653	\$30.972	\$87.054

TAX RATES

The Town of Rye is comprised of multiple taxing jurisdictions, both for municipal and school taxes. There are 11,075 total real property parcels within the Town of Rye. They break down across the Villages as follows:

- 5,463 (49 percent) are located within Port Chester;
- 3,381 (31 percent) are located within Rye Brook; and
- 2,231 (20 percent) are located within Mamaroneck (there are 5,289 total parcels in the Village of Mamaroneck, spread across the Towns of Rye and Mamaroneck).

Property taxpayers in the Town of Rye are served by four different public school systems, each of which levies its own real property taxes. Those districts are as follows:

- 6,500 properties (59 percent) are served by the Port Chester School District;
- 2,338 properties (21 percent) are served by the Blind Brook School District;
- 2,231 properties (20 percent) are served by the Rye Neck School District; and
- 6 properties (less than 1 percent) are served by Harrison Central Schools.

As this study does not contemplate changes to the current school districts serving the Town of Rye community, the following discussion pertains *only* to the municipal component of residents' property taxes.

In its 2011 budget, the Town of Rye's tax levy (*i.e.* the amount of revenue generated through property taxes) is \$399,348. This tax levy is spread across a total assessed value of \$6.818 billion, which is comprised of \$5.258 billion in residential properties (77 percent) and \$1.560 billion in non-residential properties (23 percent). A different tax rate is applied to properties based on their classification. Residential properties pay the "homestead" rate, which is \$0.06 per thousand dollars of assessed value in the current year; non-residential properties pay the "non-homestead" rate, which is \$0.08 per thousand dollars of assessed value.

Property tax rates for each village are discussed below.

Village of Port Chester

In its 2011-12 budget, Port Chester's tax levy is \$21.958 million, spread across a total assessed value of \$2.805 billion. Like the Town of Rye, Port Chester maintains separate homestead and non-homestead tax rates. Homestead properties account for \$1.899 billion (62 percent) of the Village's total assessed value, and pay a tax rate of \$7.12 per thousand dollars of taxable assessed value. Non-homestead properties account for \$0.906 billion (38 percent) of the Village's total assessed value, and pay a tax rate of \$9.32 per thousand dollars of taxable assessed value.

Village of Rye Brook

In its 2011-12 budget, Rye Brook's tax levy is \$13.103 million, which it spreads across a total assessed value of \$2.598 billion. Like the Town of Rye, Rye Brook maintains separate homestead and non-homestead tax rates. Homestead properties account for \$2.119 billion (74 percent) of the Village's total assessed value, and pay a tax rate of \$4.59 per thousand dollars of taxable assessed value. Non-homestead properties account for \$0.479 billion (26 percent) of the Village's total assessed value, and pay a tax rate of \$7.06 per thousand dollars of taxable assessed value.

Village of Mamaroneck

In its 2011-12 budget, Mamaroneck's tax levy is \$22.379 million, which it spreads across a total assessed value of \$74.569 million. Unlike the Town of Rye and Villages of Port Chester and Rye Brook, Mamaroneck does not apply separate rates to residential and non-residential properties. All properties within the Village pay the same rate, which in the current year is \$300.11* per thousand dollars of taxable assessed value.

* Note: Further clarification is warranted regarding the Village of Mamaroneck’s tax rate, since at first glance it appears significantly higher than the other municipalities in the community. This phenomenon, which is not uncommon in New York State, results from the disparity between the Village’s *assessed* value (*i.e.* the value determined by the assessor) and the *total market* value (*i.e.* the value determined by the State). In the case of Mamaroneck, where a full reassessment has not been implemented since the 1960s, the State has determined that the Village’s total market value is greater than its assessed value. This difference, known as an *equalization rate*, is computed by dividing total assessed value by total market value. For the Village of Mamaroneck, the resulting figure is 1.35, indicating that its assessments are on average 1.35 percent of true market value. The equalization rate is then applied by the State to the municipality’s *assessed value*. Adjusting for this disparity, the equalized “real dollar” taxable assessed value of the Village of Mamaroneck is estimated to be \$5.524 billion, meaning its full value tax rate for the current year would be \$4.05 per thousand of assessed value.

Table 7:
Assessed Values and Tax Rates
(Source: Current fiscal year budgets; NYS ORPS)

	Levy	Value	Tax Rate/\$1,000
Town of Rye	\$399,348		
Homestead		\$5.258 b	\$0.06
Non-Homestead		41.560 b	\$0.08
Village of Port Chester	\$21,958,225		
Homestead		\$1.899 b	\$7.12
Non-Homestead		\$0.906 b	\$9.32
Village of Rye Brook	\$13,103,226		
Homestead		\$2.119 b	\$4.59
Non-Homestead		\$0.479 b	\$7.06
Village of Mamaroneck*	\$22,379,139	\$0.075 b	\$300.11

* See Mamaroneck explanation in text

All taxable property owners within the Town – regardless of which village their property is located in – pay property tax to the Town of Rye. Moreover, each of the villages covering a portion of the Town of Rye also levies its own property taxes. Owners of taxable properties therefore pay both the Town of Rye (according to the Town’s rate) and their respective village (according to the village’s rate). The rates differ by village, subject to the amount of property tax revenue included in each village budget and the taxable assessed value of properties located within the village’s boundaries.

By way of example, consider a hypothetical residential property in the Village of Port Chester assessed at \$500,000. That property would pay a Town tax of \$0.06 per thousand in assessed value (*i.e.* $\$0.06 \times 500 = \30 in taxes), plus a Village tax of \$7.12 per thousand in assessed value (*i.e.* $\$7.12 \times 500 = \$3,560$ in taxes). That property would therefore pay \$30 in Town taxes and \$3,560 in village taxes, or a total municipal tax of \$3,590. Taxes related to Westchester County, the school district and any special districts would be levied on top of this municipal tax.

FUND BALANCES

As of December 31, 2010, Rye Town had \$1.832 million in unreserved general fund balance, of which \$0.705 million was designated for inclusion in the fiscal 2011 budget. In addition to this general fund balance, the Town had a \$0.122 million unreserved and undesignated fund balance for capital projects.

The Town's unreserved fund balance at year-end was equal to 51 percent of its 2011 general fund operating budget. Each of the villages also had reasonable unreserved fund balances, ranging from \$2.9 million in the Village of Rye Brook to \$5.8 million in the Village of Port Chester. Mamaroneck's unreserved general fund balance was the equivalent of 16 percent of its general fund operating budget, compared to 17 percent in Port Chester and nearly 18 percent in Rye Brook.

Table 8:
Unreserved Fund Balance
(Source: Most recently completed independent audit)

<i>\$ in millions</i>	General Fund	Other	Total
Town of Rye	\$1.832	\$0.122	\$1.954
Village of Port Chester	\$5.825	(\$0.265) ¹	\$5.560
Village of Rye Brook	\$2.913	\$1.976	\$4.889
Village of Mamaroneck	\$4.691	(\$30.508) ²	(\$25.817)
Total	\$15.260	(\$28.674)	(\$13.414)

Notes

1 Attributable to \$265,000 negative fund balance in capital projects fund

2 Attributable primarily to \$29.4 million negative fund balance in capital projects fund and \$1.1 million negative fund balance in water fund

OUTSTANDING DEBT

The following table displays the outstanding short- and long-term debt the Town and each Village reported in their most recently completed year-end financial statements. As a result of their different fiscal year, for the Town these figures are as of December 31, 2010; for the Villages, the figures are as of May 31, 2010.

Each municipality has outstanding debt, financed over a period of time with annual principal and interest payments. Those principal and interest payments get reflected in the annual municipal budget as debt service, according to the payment schedule associated with each outstanding obligation.

The following particular notes should be made regarding outstanding debt in the Town of Rye, since these would need to be accounted for in any Town dissolution:

- The \$48,000 “statutory installment bond” covered the 2007 purchase of certain vehicles and equipment, and is scheduled to mature on May 15, 2012;
- The \$1,008,000 in serial bonds are related to two specific borrowings – a \$350,000 parkland acquisition in 2004 (scheduled to be paid in full December 22, 2014) and a \$658,000 roof renovation in Rye Town Park in 2010 (scheduled to be paid in full February 1, 2020); and
- The \$19,839 pension amortization loan is related to a 2004 State law that enabled local governments, at their own discretion, to amortize a portion of their respective employee retirement system contribution with interest of 5 percent per annum. This loan is scheduled to be paid in full during the 2014 fiscal year.

Table 9:
Outstanding Debt
(Source: Most recent year-end financial statements)

	Balance ¹
Town of Rye²	
Statutory Installment Bond (2007)	\$48,000
Serial Bonds (2004, 2010 series)	\$1,008,000
Pension Amortization Loan (2005)	\$19,839
Total	\$1,075,839
Village of Port Chester³	
Serial Bonds (1994-2009 series)	\$38,144,081
Judgments and Claims	\$1,824,976
Taxable Pension Issue	\$75,000
Total	\$40,044,057
Village of Rye Brook⁴	
Short Term Capital Borrowing (2004-2008 series)	\$333,750
Serial Bonds (1998-2009 series)	\$4,760,000
Serial Bonds for Refunding (2009)	\$1,360,000
Total	\$6,453,750
Village of Mamaroneck⁵	
Short Term Non-Capital (2008-2009 series)	\$14,231,000
Short Term Capital Borrowing (2004-2010 series)	\$19,748,860
Serial Bonds (1996-2009 series)	\$4,790,000
Serial Bonds for Refunding (2010)	\$2,905,000
Total	\$41,674,860

Notes

- 1 As of December 31, 2010 for Town of Rye, and May 31, 2010 for Villages. In some cases, balances include amounts that were scheduled to be paid off in 2010 and 2011, prior to this report.
- 2 Excludes compensated absence liability of \$153,428.
- 3 Excludes compensated absence liability of \$4,511,826.
- 4 Excludes compensated absence liability of \$946,434.
- 5 Excludes compensated absence liability of \$1,373,639. Also, although Village debt information in the table is as of the most recently completed audit, Mamaroneck supplied updated information as of December 8, 2011 showing outstanding debt of \$41,460,015 after scheduled 2011-12 payments. Additionally, the Village issued a one-year BAN in November 2011 in the amount of \$2,204,189. Separate from general obligation debt are \$18,768,165 million in Library bonds (funded by a separate tax levy) and \$6,815,602 in Water bonds (funded by user fees), both of which are issued and guaranteed by the Village.

STAFFING ALLOCATIONS

Knowing how Rye Town and the three Villages allocate staff resources across functions is an essential component to understanding how they structure and provide key public services. The following tabulation shows how the Town and Villages staff their municipal functions on a department by department basis. These figures have been compiled through a review of budget documents and staff allocation data provided by the Town and Villages, and supplemented by interviews with department heads in the municipalities. Staff allocations are presented on a full-time equivalent basis (*i.e.* “1.0” indicates one full-time staff member under a specific title), with part-time positions noted as “p/t” in the table.

The Town’s workforce totals 17.0 full-time positions and 91 part-time positions, including seasonal parks workers and certain part-time staff whose full-time equivalence cannot be determined (because the number of hours can vary dramatically from week to week, such as elected officials). The Village of Port Chester’s workforce totals 148.0 full-time positions and 65 part-time positions. The Village of Rye Brook has 73.0 full-time positions and an estimated 21 part-time positions. And the Village of Mamaroneck has 133.5 full-time positions and 10 part-time positions.

A more detailed explanation of staff allocations and specific responsibility assignment is provided later in this report under the respective functional summary.

Table 10:
Staffing Allocations
(Source: Current fiscal year budgets; official interviews)

	Town of Rye	Village of Port Chester	Village of Rye Brook	Village of Mamaroneck	Total Combined
Tax Collection					
Tax Collector ¹	1.0				1.0
Deputy Tax Collector	1.0				1.0
Clerk	1.0				1.0
Clerk	1 p/t				1 p/t
Tax Assessment					
Assessor	1.0				1.0
Assessor				1 p/t	1 p/t
Appraisers	2.0				2.0
Clerk	3.0				3.0
Clerk				1 p/t	1 p/t
Seasonal Clerk	1 p/t				1 p/t
Court					
Administrator/Court Clerk	1.0	1.0		1.0	3.0
Assistant Court Clerk	1.0	3.0		1.0	5.0
Clerk		1.0		1.0	2.0
Clerk	1 p/t	1 p/t			2 p/t
Office Assistant				1.0	1.0
Typist		2.0			2.0
Community Outreach Wkr		1.0			1.0
Justice ¹	2 p/t	2 p/t		2 p/t	6 p/t
Municipal Clerk⁶					
Clerk ¹	1.0	1.0	0.2		2.2
Deputy Clerk	1.0	1.0	0.2		2.2
Permit Clerk		1.0			1.0
Assistant			0.2		0.2
Assistant	1 p/t				1 p/t

Table 10 (continued):

Staffing Allocations

(Source: Current fiscal year budgets; official interviews)

	Town of Rye	Village of Port Chester	Village of Rye Brook	Village of Mamaroneck	Total Combined
Parks					
Foreman	1.0			1.0	2.0
MEO				1.0	1.0
Parks Groundsman				6.0	6.0
Assistant Foreman	1.0				1.0
Laborer	1.0			2.0	3.0
Caretaker	1 p/t				1 p/t
Seasonal - Crawford	3 p/t				3 p/t
Seasonal - Rye Town Park ²	75 p/t				75 p/t
Lead Maint Mechanic		1.0			1.0
Tree Trimmer		1.0			1.0
Park Attendants		5 p/t			5 p/t
Seasonal		5 p/t			5 p/t
Government					
Supervisor	1 p/t				1 p/t
Mayor		1 p/t	1 p/t	1 p/t	3 p/t
Board Members ³	4 p/t	6 p/t	4 p/t	4 p/t	18 p/t
Administration					
Confidential Secretary	1.0				1.0
Administrator/Manager ⁴		1.0	0.8	1.0	2.8
Assistant to Manager		1.0			1.0
Assistant Admin/Manager ⁴			0.8	1.0	1.8
Secretary ⁴			0.8	1.0	1.8
Finance / Treasurer					
Comptroller	1 p/t				
Treasurer		1.0	1.0		2.0
Clerk-Treasurer				1.0	1.0
Deputy Clerk				1.0	1.0
Deputy Treasurer			1.0	1.0	2.0
Accountant			1.0		1.0
Account Clerk		1.0	1.0	3.0	5.0
Account Clerk		1 p/t	1 p/t	1 p/t	3 p/t
Office Assistant		1.0			1.0

Table 10 (continued):**Staffing Allocations***(Source: Current fiscal year budgets; official interviews)*

	Town of Rye	Village of Port Chester	Village of Rye Brook	Village of Mamaroneck	Total Combined
Management Info Systems					
MIS Coordinator			1.0		1.0
MIS Assistant		1 p/t	1 p/t		2 p/t
Engineer					
Engineer ⁵			1.0		1.0
Central Garage					
Lead Mechanic/Foreman			1.0	1.0	2.0
Senior Mechanic				1.0	1.0
Mechanic				2.0	2.0
Mechanic/Laborer		4.0	2.0		6.0
Police					
Chief		1.0	1.0	1.0	3.0
Captain		2.0			2.0
Lieutenant		6.0	1.0	3.0	10.0
Sergeant		7.0	5.0	6.0	18.0
Detective Sergeant			1.0		1.0
Detective Lieutenant		1.0			1.0
Detective		5.0	2.0	6.0	13.0
Officer		38.0	17.0	36.0	91.0
Office Assistant		1.0	1.0	2.0	4.0
Parking Enforcement Officer		2.0		4.0	6.0
Parking Enforcement Officer		1 p/t			1 p/t
Park Patrol		4 p/t			4 p/t
Typist		4 p/t			4 p/t
School Crossing Guards		19 p/t	8 p/t		27 p/t
Court Officers		3 p/t			3 p/t
Jail Matron		1 p/t			1 p/t
Traffic Control					
Maintenance Wkr				1.0	1.0
Fire					
Firefighter (excludes volunteers)		11.0	8.0		19.0

Table 10 (continued):
Staffing Allocations

(Source: Current fiscal year budgets; official interviews)

	Town of Rye	Village of Port Chester	Village of Rye Brook	Village of Mamaroneck	Total Combined
Building / Safety Inspection⁷					
Building Inspector		1.0	1.0	1.0	3.0
Building Inspector		1 p/t			1 p/t
Assistant Building Inspector			1.0	1.5	2.5
Fire Inspector				1.0	1.0
Code Enforcement Officer				1.0	1.0
Administrative Intern		1.0			1.0
Office Assistant		1.0	1.0	2.0	4.0
Account Clerk			1.0		1.0
Code Enforcement					
Code Enforcement Dir		1.0			1.0
Administrative Intern		1.0			1.0
Code Enforcement Officer		1.0			1.0
Code Enforcement Officer		2 p/t			2 p/t
Fire Inspector		2.0			2.0
Clerk		1.0			1.0
Public Works / Streets / Highway⁵					
Admin - General Foreman		1.0		1.0	2.0
Stenographer				1.0	1.0
Office Assistant		1.0	1.0	1.0	3.0
Assistant General Foreman				1.0	1.0
Maint Wkr - Carpentry		1.0			1.0
Skilled Laborer		1.0			1.0
Maint Mech - Elec		1.0		1.0	2.0
Maint Wkr - Mason		1.0			1.0
Gen Repairman		1.0			1.0
MEO/Foreman			1.0		1.0
MEO		5.0	3.0	7.0	15.0
Laborer		2.0	5.0	3.0	10.0
Seasonal Laborers			3 p/t		3 p/t
Sewer					
Sewer Maintenance Foreman				1.0	1.0

Table 10 (continued):
Staffing Allocations

(Source: Current fiscal year budgets; official interviews)

	Town of Rye	Village of Port Chester	Village of Rye Brook	Village of Mamaroneck	Total Combined
Human Services					
Senior Citizen Coordinator			1.0		1.0
Office Assistant			1.0		1.0
Caretaker			1.0		1.0
Bus Driver			1 p/t		1 p/t
Program Leaders			Mult p/t		Mult p/t
Recreation					
Superintendent of Parks/Rec			1.0		1.0
Superintendent of Rec		1.0		1.0	2.0
Rec Leader		1.0	2.0		3.0
Rec Assistant		1.0	1.0	1.0	3.0
Rec Attendant/Parks Foreman			1.0		1.0
Rec Attendants			3.0		3.0
Maintenance			1 p/t		1 p/t
Office Assistant				1.0	1.0
Seasonal Program Laborers			Mult p/t		Mult p/t
Planning / Zoning					
Clerical			1 p/t		1 p/t
Planner		1.0			1.0
Attorney					
Attorney		1.0			1.0
Office Assistant		1.0		1.0	2.0
Records Management					
Clerk		1 p/t			1 p/t
Building Maintenance					
Maintenance/Repair Wkr		1.0		1.0	2.0
Custodian		2 p/t			2 p/t
Nutrition					
Clerk		1 p/t			1 p/t
Nutrition Prog Director		1.0			1.0
Food Service Helper		3 p/t			3 p/t
Bus Driver		1 p/t			1 p/t
Bus Driver		1.0			1.0

Table 10 (continued):
Staffing Allocations

(Source: Current fiscal year budgets; official interviews)

	Town of Rye	Village of Port Chester	Village of Rye Brook	Village of Mamaroneck	Total Combined
Refuse and Recycling / Waste Collection					
Lead Maint Mechanic / Sanitation				1.0	1.0
Sanitation Worker		12.0		14.0 ⁸	26.0
Laborer				1.0	1.0
MEO		8.0			8.0
Street Cleaning				2.0	2.0
Marina					
Harbor Master				1.0	1.0
Laborer				1.0	1.0
Totals					
Full-time	17.0	148.0	73.0	133.5	371.5
Part-time	91 p/t	65 p/t	> 21 p/t	10 p/t	> 187 p/t

Notes

- 1 Elected position in Town of Rye
- 2 Seasonal employees for Rye Town Park are estimated
- 3 One Town of Rye board member serves as Deputy Supervisor
- 4 Positions in Rye Brook are split 80% administrator duties, 20% clerk duties
- 5 Rye Brook engineer also serves as Superintendent of Public Works
- 6 Mamaroneck Clerk is merged into Clerk-Treasurer Department; staff reflected under Treasurer
- 7 Code enforcement function in Mamaroneck is reflected in Building Inspection Department
- 8 Figure includes sanitation foreman

Collective Bargaining Units

The Town of Rye has no labor unions representing its employees. By contrast, each of the Villages does. The Village of Port Chester has three unions: the Civil Service Employees Association or CSEA (covering many non-supervisory employees), the Port Chester Firefighters Association and the Port Chester Police Association. The Village of Rye Brook has three unions: Teamsters (covering many highway and parks employees), the Rye Brook Professional Firefighters Mutual Aid Association and the Rye Brook Police Association. The Village of Mamaroneck has two unions: CSEA (covering many non-supervisory employees) and the Police Benevolent Association of the Village of Mamaroneck.

HOW THE TOWN AND VILLAGES PROVIDE MUNICIPAL SERVICES

The Town of Rye and Villages of Port Chester, Rye Brook and Mamaroneck each provide certain municipal services to residents. As noted earlier, there is no unincorporated portion of the Town of Rye. Since the entirety of the Town is covered by incorporated villages, many of the “high intensity” municipal services (*e.g.* police and public works) are provided solely by the Villages within their respective jurisdiction. As a result, the Town provides fewer municipal services than peer towns across New York State. This also has the effect of keeping the Town’s overall budget and staff size down, which results in a relatively low property tax rate to fund Town services.

The following summary bullets highlight how key municipal services are currently provided in the community, by which municipality and to which areas. Additional detail is provided later in the section, with summaries of how the Town (and/or Villages) provides each primary municipal service, along with associated costs, staffing levels and allocations by position. Where applicable, those summaries also identify the extent to which service types and levels are demonstrably different among the municipalities.

Assessing

Provided by Town of Rye to all three Villages, although the Village of Mamaroneck provides additional assessment service for village tax purposes

Tax Collection

Provided by Town of Rye to all three Villages⁹

Court

Provided by Town of Rye to Village of Rye Brook; the Villages of Port Chester and Mamaroneck have their own courts

Clerk

Provided by the Town and all three Villages independently

⁹ The Village of Mamaroneck collects its own Village and Library District tax revenue.

Parks

Provided by the Town and all three Villages independently

Elected Government

Provided by the Town and all three Villages independently

Administration

Provided by the Town and all three Villages independently

Financial Administration

Provided by the Town and all three Villages independently

Police

Provided by all three Villages independently (the Town does not provide police services)

Fire

Provided by all three Villages independently (the Town does not provide fire services)

Building Code/Safety Inspection

Provided by all three Villages independently (the Town does not provide building inspection services)

Public Works

Provided by all three Villages independently (the Town does not provide public works services)

Recreation

Provided by all three Villages independently (the Town does not provide recreation services, although maintains Rye Town Park which hosts certain recreational events)

Solid Waste Collection

Provided by all three Villages independently (the Town does not provide solid waste or recycling collection services)

Tax Assessment

There are two assessing operations in the community. The Town of Rye and Village of Mamaroneck have their own assessing departments, with the Town providing services for all but Village of Mamaroneck taxes (which the Village handles through its own department).

Town of Rye

The Town's Assessment Office is responsible for property assessments in the Villages of Rye Brook and Port Chester, and the Rye Neck section of the Village of Mamaroneck. In addition, it serves as the assessing unit for three school districts (Blind Brook, Port Chester and Rye Neck), along with a small portion of a fourth school district, Harrison. The Town's assessments are also used for levying Westchester County taxes.

Of the school districts and municipalities served by the Town's Assessment Office, the Village of Port Chester and Port Chester School District are where most parcels are located. In municipal terms, Port Chester constitutes 49 percent of properties assessed by the Town; Rye Brook (31 percent) and Rye Neck (20 percent) account for the remainder. In school district terms, Port Chester School District accounts for 49 percent of all properties assessed by the Town, followed by Blind Brook (31 percent) and Rye Neck (20 percent). The Harrison School District accounts for less than one percent of properties.

Consolidation of village assessment services within the Town is a recent undertaking. The Villages of Port Chester and Rye Brook performed their own assessments and prepared their own tax rolls prior to 2004. However, in that year the Town of Rye completed a revaluation of all Town properties at 100 percent of values and, in order to streamline and simplify the assessment process, the two Villages passed resolutions relinquishing assessment functions to the Town. Out of necessity at that time, the Town's Assessment Office – which had previously been staffed by two employees – grew in size and scope in order to absorb the responsibilities shouldered by the two discontinued village assessment divisions.

The Town's Assessment Office currently has a full-time staff of six employees:

- One Town Assessor;
- Two licensed real property appraisers; and
- Three assessment clerks.

The assessment clerks are responsible for answering phones; filing documents as necessary; processing Basic and Enhanced STAR¹⁰ and other exemption applications; and serving as the office's interface with residents at the counter in Town Hall. The appraisers are responsible for reviewing building permits, conducting inspections of properties, performing building inventories and handling other real estate-related work. The Town Assessor oversees the assessment operation, including: all office operations; frequent public and private interface regarding assessment matters with the Town Board and officials in the Villages; communications with New York State and Westchester County; commercial certiorari proceedings; appraisals; judgments regarding exemptions; representing the Town in lawsuits (125-200 commercial lawsuits are filed annually, on average); and interactions with the Town and Village governing bodies regarding certiorari claims.

The Assessor is appointed by (and directly answerable to) the Town Board. In terms of internal communications, the Town Assessor interacts most frequently with the Town's Receiver of Taxes and the Town Clerk. Assessment Office staff is supplemented by outside appraiser contractors hired through a competitive bidding process to assist in periodic valuation of properties.

On an annual basis, the assessments processed by the Town's Assessment Office cover an aggregate roll of nearly \$7 billion, upon which approximately \$165 million in property taxes are levied.

As is the case with any municipal assessing operation, workload ebbs and flows throughout the year based on when assessment notices, appeals, and filings are scheduled. The Town of Rye's tentative assessment roll is released on June 1 of each year and finalized by September 15. Each year, the date of appraisal is the July 1 prior to publication of the June 1 tentative assessment roll. The process annually moves by the following schedule.

April 1

Preliminary assessment notices are sent out to all properties.

April 1 through Mid-May

¹⁰ The New York State School Tax Relief Program (STAR) provides homeowners with these two types of partial exemptions from school property taxes. If a resident earns less than \$500,000 and owns and lives in their home, they are in most cases eligible for the STAR exemption.

Residents are permitted to challenge assessment notices by way of informal hearings.

June 1

Letters are sent out to those residents who came in for informal hearings, notifying them in writing as to the results of their respective hearing(s).

June 1 through Late June

Change of assessment notices are sent out for field work, updates, building work and related adjustments. Through the third week in June, residents can submit formal written complaints to the Board of Assessment Review – approximately 500 to 800 such complaints are received each year.

Late June through Early September

The Board of Assessment Review – comprised of two Rye Brook residents, two Port Chester residents and one Mamaroneck resident – analyzes all complaints and makes recommendations. The Assessment Office supports this process by answering questions, addressing inspection inquiries, and providing related information.

September 15

Final assessment decision letters are sent out to residents, based on recommendations made by the Board of Assessment Review.

September 15 through Mid-October

Through mid-October, residents who are unhappy with Board of Assessment Review decisions may go to the Westchester County Clerk's office to file lawsuits. They also must file with the Town of Rye.

(Following Year) February through March

Lawsuits filed are scheduled to be heard by a judge or hearing officer. Commercial certiorari cases are heard at the determination of the judge, so timeframes may vary. Approximately 155 residential and 115 commercial claims were filed in 2010.

In order to support assessing functions, Assessment Office staff is frequently occupied with work monitoring property ownership. Any time

an open market real estate transaction takes place, the office must send out an inspection request to the buyer in an effort to update inventories and validate assessments. Additionally, of all 11,065 parcels in the Town of Rye, slightly more than 81 percent are subject to some form of exemption. Assessment Office staff is annually required to review and approve thousands of these applications in a recurrent process. Each time a property changes ownership, existing exemptions are terminated and new applications for exemptions are submitted to the office.

The three Villages approve subdivisions separately before reporting the information to the Town of Rye Assessment Office. The office provides many other supplementary services, including management of a web-based property inventory which is accessible to residents at home and on Town Hall computer terminals. Also, the Assessment Office prepares digital tax maps for the entire Town. These are updated on a continual basis and printed out once annually when assessments are taking place.

Village of Mamaroneck

The Village of Mamaroneck Assessor's Office maintains assessments for all properties in the Village. The Village's assessment figures apply to Village taxes; they are not used for establishment of taxes levied by the Town of Rye (which rely on the Town of Rye assessor), Town of Mamaroneck (which rely on the Town of Mamaroneck assessor) or local school district taxes. The office is located at 123 Mamaroneck Avenue in the Village in a building also occupied by the Clerk-Treasurer's Office, the Village Manager and the Village Attorney.

The Village Assessor is a part-time appointed position and works on Tuesdays and Thursdays; the current Assessor has been in office in the Village of Mamaroneck since 1964. The department also employs one part-time Assessment Clerk who performs all clerical work in the office and answers resident concerns at the office counter, and one part-time Senior Account Clerk who splits duties between the Assessor's Office and the Clerk-Treasurer's Office (as a part-time Payroll Clerk – see the section detailing functions of the Clerk-Treasurer's Office for further information). This part-time employee dedicates 18.5 hours to the Assessor's office every two weeks (the Village pay period), with the remainder spent at the Clerk-Treasurer's Office.

The department files and regularly updates record cards physically and electronically on all 5,289 Village parcels, approximately 2,500 of which are located within the Town of Rye; administers exemptions and processes deeds. Office employees are mindful of deadlines for filing of the Village assessment roll with New York State (the roll must be online by February 1 and finalized by April 1 each year) and annual reports. Exemption applications are made available to residents at the Assessor's Office and

through the Village website; they must be completed and filed ahead of a January 1 deadline every year. Annually, the Assessor's Office sends out and processes renewals on upwards of 150 senior citizens' exemptions; veterans' exemptions roll over automatically, and the office processes approximately 25 new ones each year.

The office also processes assessment grievance applications, which are made available on February 1 through the third Tuesday of February each year. During the 2011 grievance period, 355 challenges (155 residential parcels and 200 commercial parcels) were filed by property owners in response to their tentative assessments. This represented an 18 percent increase over the 2010 figure (300 challenges, including 144 residential parcels and 156 commercial parcels) and a 96 percent increase over 2009 (181 challenges, including 63 residential parcels and 118 commercial parcels).

The Village Assessor must review and make recommendations regarding filed assessment grievances to the Board of Assessment Review (Note: In Mamaroneck, the Village Board of Trustees reconvenes periodically as the Board of Assessment Review). Part of this process involves negotiation with property owners on fair settlements so as not to overwhelm the Village Justices with cases. In 2011, 95 small claims and 154 certiorari cases were heard in the Village of Mamaroneck. The Assessor reports that small claims and certiorari consume the majority of his time on the job.

One challenge unique to the Assessor's Office is the Village's significant number of condominium developments. In the decades since the current Assessor took office, much of the land use layout in Mamaroneck has remained the same. However, condominium developments began to increase in the Village of Mamaroneck due to scarcity of land as residential population swelled. Because condominium parcels cannot be assessed on the same basis as single- or dual-family homes (on a sales comparison approach), the Assessor must use what is known as the "income approach" when appraising condominium parcel values. This involves estimating annual potential gross income for a property and studying the current marketplace. The Village Assessor reports that due to inherent difficulties of this approach, condominium assessments in the Village of Mamaroneck have remained farther below their true market values than have single- and dual-family homes.

The department's operations are governed by an equalization rate established by New York State. The Town of Rye assesses properties at 100 percent of their value; the Village of Mamaroneck currently assesses at 1.72 percent of market value and, as such, utilizes an equalization rate to maintain a fair and equitable tax levy. Due to resource limitations – namely, the size of the office's staff, the part-time status of the current Assessor, and the lack of certain software (the Village of Mamaroneck

must assess properties in-person and enter values into their digital database manually, whereas the Town of Rye Assessment Office has access to software that enables remote property assessment by way of satellite imagery) – the Village of Mamaroneck is unable to update assessments as frequently as can the Town of Rye. The last time a Village-wide reassessment took place in Mamaroneck was in 1968. The Assessor presently reassesses properties on an as-needed basis – the Village Building Department sends the Assessor copies of all new permits as they are issued, and the Assessor inspects the site and changes assessment values when necessary.

In 2010, the Town of Mamaroneck Board approved a resolution to begin a full revaluation process, bringing property values in the town up to 100 percent of their market values (1968 was the last time that a full revaluation took place in the Town of Mamaroneck, as well). The New York State Office of Real Property Services (ORPS) recommended 2013 as the end date for this project. The Village of Mamaroneck Assessor has recommended that the Village adopt the new property values and assessment roll when they are finalized, and eventually eliminate the need for a Village Assessor altogether. One significant difference between the Town and Village assessment processes is that the taxable status date in the Village is January 1, whereas it is June 1 in the Town.

Tax Collection

There are two tax collection operations in the community. The Town of Rye handles the function for town, county, school and village taxes for both Port Chester and Rye Brook, and all but village taxes in the Village of Mamaroneck. There, the Village Clerk-Treasurer handles village taxes.

Town of Rye

The Town of Rye’s tax collection office serves the Villages of Port Chester, Rye Brook and the Rye Neck section of Mamaroneck, and is responsible for levying and collecting taxes for Town and village purposes; taxes owed to Westchester County (including sewer and solid waste) by properties within the Town; and taxes owed to the Blind Brook, Port Chester and Rye Neck School Districts (as well as six parcels located within the Harrison Central School District). Within the Rye Neck section of Mamaroneck, the Town tax collection office handles only Town, County and School District taxes; the Village of Mamaroneck clerk-treasurer handles village taxes.

Notably, the Town serves as guarantor of property tax levies for the County, Villages and school districts, making payments to keep each entity “whole” for any taxes that go uncollected during a given year. As compensation for this guarantee, each school district pays 5 percent of

their levy to the Town annually, while the Villages pay 1.5 percent of their respective levies. The Town of Rye carries \$2.1 million in outstanding taxes annually.

For fiscal year 2011, the office processed more than 55,000 transactions, administering the levying of more than \$165 million in aggregate property taxes Town-wide.

The office employs one full-time Receiver of Taxes (an elected position), one full-time Deputy Receiver of Taxes (appointed by the Receiver) and two tax aides (one full-time and one part-time). All billing and mail services are carried out through contact with a third-party agency.

The Receiver of Taxes is responsible for computing property taxes owed per property owner based on assessed valuation for both homestead and non-homestead parcels; overseeing collections; preparing reports for New York State, Westchester County and the various taxing entities; executing electronic fund transfers; dealing with delinquent account payers, attorneys and court-rendered reductions; representing the Town of Rye in any Small Claims Assessment Review (SCAR) proceedings; calculating refunds deemed necessary; and maintaining the office supply inventory. On a monthly basis, the Receiver of Taxes also reports on progress to the Town and respective Village Boards, as well as the school district superintendents. (Note: The Tax Receiver also serves as election coordinator, as detailed below.)¹¹

The Deputy Receiver assists the Receiver in tax collection, posts payments to the collection system software, prepares deposits and reports, and acts as the Receiver in his absence. The Tax Aides open mail, verify payment amounts, handle and process payments, prepare and keep record of receipts and daily deposits, and perform all other necessary administrative work. They also serve as the public interface of the office, answering phones and otherwise assisting taxpayers with whatever information they might need.

¹¹ The Receiver of Taxes also serves as Coordinator of Elections. The Town of Rye formerly handled all aspects of assembling polling places, managing elections staff, dealing with machines, and posting elections advertisements. However, in 2002, the Help America Vote Act called for a transition from local to federal management of elections procedures. This transition is still taking place, and Westchester County has since assumed expenses for elections. Today, the Receiver of Taxes acts as a liaison between the Town, County and school districts in order to ensure that elections run smoothly. Town elections expenses have been reduced from as much as \$150,000 annually (depending on number of elections) to simply a stipend covering the Receiver's time spent in this role.

This office's work volume is largely driven by levy and payment schedules, which are subject to each taxing entity's fiscal year calendar. For example, County and Town tax levies are based on the calendar year, billed on April 1 and payable in one payment by April 30. Tax levies in the Villages and school districts are based on each respective taxing jurisdiction's fiscal year and are payable on different schedules. The following list indicates the overlapping schedules and payment timelines for each taxing entity served by the Town's tax collection office.

Town and Westchester Co. (incl. sewer and solid waste)

Calendar year; billing on April 1 and payments due April 30

Village of Port Chester

June 1 – May 31; billing on June 1 and payments due in two installments (one-half by June 30, remainder by December 1)

Village of Rye Brook

June 1 – May 31; billing on June 1 and payments due in two installments (two-thirds by June 30, remainder by end-February)

School Districts

July 1 – June 30; billing on September 1 and payments due in two installments (one-half by September 30, remainder by January 31)

In total, the office bills more than 11,500 parcels each year, the owners of which receive original billing statements as well as notices of second payments due (where necessary). There are approximately five payments received for each annually, including *one* for County/Town taxes, *two* for school taxes and *two* for village taxes. This cycle results in the aforementioned total of 55,000 aggregate transactions.

A profile of the tax levies paid to the tax collection office shows that the Town of Rye's own levy – at slightly under \$400,000 – accounts for approximately 1 percent of total payments processed by the office. The largest account – representing nearly one-third of all taxes levied – is the Port Chester School District. Blind Brook Schools (20 percent); the Village of Port Chester, Westchester County and the Rye Neck Schools (13 percent each); and the Village of Rye Brook (8 percent) collectively account for the remainder.

Table 11:
Tax Levies by Jurisdiction, 2010-11
(Source: Town Tax Collection Office)

	Levy Amount
Town of Rye	\$399,348
Westchester Co.	\$21,783,601
V. of Rye Brook	\$13,103,226
V. of Port Chester	\$21,958,225
Port Chester SD	\$53,462,769
Blind Brook SD	\$33,461,744
Rye Neck SD	\$21,737,231
Total	\$165,906,144

Much of the actual tax payment process has been automated by the Town. Residents can make payments by mail or in person, but can also electronically post payments through tax service organizations or their banks. All payments are processed through a “lockbox” system which has been utilized by the Town for approximately three years. Through this process, bills are marked with barcodes and scanned before they are deposited. The barcodes allow funds to be spread appropriately across three different accounts: the Town of Rye general account (in which all Town, County and School taxes – including lien payment collections – are deposited); the Village of Port Chester account, or the Village of Rye Brook account. The Tax Receiver may access an electronic file – updated in real time – which indicates payments received at any given time, and to which account each deposit was allocated. When payments come directly to the Town, tax office staff will scan barcodes themselves to ensure they are deposited appropriately.

A significant portion of administrative work in the tax office is centered on monitoring lack of payments and filing liens on properties. In such cases, personal letters are sent out to delinquent property owners on a regular basis throughout the year. The tax office files liens with the County on any property for which taxes go unpaid over one year. Another task that consumes a sizeable portion of the office’s time is dealing with the public. Approximately 25 residents visit the office daily on average, amounting to about 500 visits per month. These counts can ebb and flow, depending on the time of year.

In addition to its primary collection functions, the office also fulfills requests for tax information from homeowners, banks, title companies, attorneys and real estate agents. This activity is most concentrated during

the first quarter of the year, when there are many requests for total property taxes paid for income tax purposes.

Village of Mamaroneck

In the Village of Mamaroneck, the Clerk-Treasurer's office handles tax collection responsibilities. For detailed information, refer to the Clerk section of this report.

Justice Court

There are three municipal courts in the community – the Town of Rye (which also serves the Village of Rye Brook), Village of Port Chester and Village of Mamaroneck. By way of overview, the following table provides information on revenue for the three municipal courts in the community, along with their ranking relative to the 36 other courts in Westchester County and 1,262 courts statewide.

Table 12:
Calendar Year Justice Court Fund Revenues
(Source: New York State Office of the State Comptroller, 2010 calendar year)

Jurisdiction	NYS Rank ¹	County Rank ²	State Revenue	County Revenue	Local Revenue	Total Revenue
Port Chester	7	1	\$433,875	\$49,366	\$1,856,986	\$2,340,229
Harrison (T)	13	2	\$941,600	\$42,880	\$799,458	\$1,783,940
Greenburgh	18	3	\$408,613	\$51,503	\$1,174,007	\$1,634,123
Bedford	21	4	\$861,178	\$36,424	\$512,224	\$1,409,827
Mamaroneck (V)	30	5	\$514,982	\$36,204	\$755,831	\$1,307,017
Scarsdale	34	6	\$278,217	\$17,100	\$851,954	\$1,147,271
Larchmont	124	17	\$81,187	\$4,888	\$424,050	\$510,125
Mamaroneck (T)	230	25	\$69,178	\$4,734	\$231,085	\$304,997
Rye (T)	256	28	\$114,186	\$4,951	\$153,497	\$272,635

Notes

- 1 New York State has 1,262 Justice Courts monitored by the State Comptroller.
2 Westchester County has 36 Justice Courts monitored by the State Comptroller.

Town of Rye

The Town of Rye's justice court has jurisdiction over the entire town – including the areas covered by Port Chester, Rye Brook and Rye Neck. However, although the Town maintains jurisdiction civilly over Port Chester (handling civil cases such as eviction proceedings), the Village of Port Chester otherwise hears criminal cases in its own justice court. Like Port Chester, Mamaroneck also has its own justice court, which handles

all vehicle and traffic matters, civil actions, small claims and Village Code matters for Rye Neck residents. The three courts operate largely independent of one another; there is little to no formal sharing of services or resources among the justice courts in the Town, Port Chester and Rye Neck.

By contrast, the Village of Rye Brook does not retain court services, so all cases originating in Rye Brook – civil, criminal, village ordinance and other – are handled in Town Court.¹² No formal contract governs the Town’s provision of justice court services to Rye Brook. A 1992 Village of Rye Brook resolution states that the Town shall remit back to the Village all moneys collected as fines for citations issued in the Village.

One full-time clerk and one full-time assistant clerk staff the court, with contracted foreign language interpreters providing services at each court session when necessary.

The Town’s court offices are open from 8:30a to 4:00p five days per week; court takes place Tuesdays and Wednesdays from 9:00a through approximately noon. Two part-time elected justices each preside from the bench one day per week and one night per month (on an alternating basis), handling criminal and civil matters, as well as vehicle/traffic and small claim cases. Judges are on call 24-hours per day to arraign any person who has been arrested, although arraignments typically will not take place after 10:00p.

Tuesdays are generally reserved for civil cases, while Wednesdays are reserved for criminal and vehicle/traffic cases. These include Town, Westchester County and/or State Trooper citations.¹³

Night court is held every second Monday and fourth Thursday of the month at 7:00p. Rye Brook traffic and vehicle tickets are generally handled during the two night court dates. For all other cases, people have the option to have their cases heard at night (for small claims cases) or during the day on the civil calendar.

The two part-time judges alternate roles every six months. One will preside over the Town’s civil calendar from January 1 through June 30;

¹² The Rye Brook Village Prosecutor prosecutes all cases originating in Rye Brook other than criminal cases.

¹³ A portion of Interstate 287 lies within the Town of Rye’s borders, falling under New York State Police authority. Some vehicle and traffic cases also originate from the Westchester County Airport, where Westchester County Sheriff’s Deputies monitor terminal parking and the terminal itself, both of which lie within the Town’s jurisdiction.

the other will simultaneously preside over the criminal calendar. Their roles switch during the subsequent six months.

The following table provides details on the Town's caseload by type. As noted, Vehicle Traffic Law violations make up the largest portion of cases processed by Town court, accounting for more than three-quarters of all cases closed in 2009. Civil proceedings (13 percent) were the second-largest category.

Table 13:
Rye Town Justice Court Cases Closed, 2009
(Source: Rye Town Court Clerk's Office)

	Closed	Fine	Surcharge	Civil Fee
Penal Law	68	\$5,450	\$3,395	\$0
Vehicle Traffic Law	2,317	\$150,018	\$103,295	\$0
Civil	374	\$0	\$0	\$4,970
Village Ordinance	134	\$20,950	\$0	\$0
New York State	18	\$5,250	\$0	\$0
Alcohol Bev Control	50	\$150	\$125	\$0
Criminal Procedure	4	\$0	\$0	\$0
Westchester County	1	\$0	\$0	\$0
Town Law	4	\$0	\$55	\$0
General Obligations	1	\$0	\$0	\$0
Total	2,971	\$181,818	\$106,870	\$4,970

The Town receives \$15 from New York State for each ticket of which it disposes originating in the Village of Rye Brook, Westchester County and New York State Police jurisdictions. Surcharges go to New York State or to Westchester County, depending on the type of violations and where they take place. The Town of Rye and the Village of Rye Brook each keep all parking ticket revenue; however, there is a 20 percent premium per ticket which must be paid to the processing/data agency which provides ticket management services to the Town of Rye. The Town pays this fee on behalf of both itself and the Village of Rye Brook, so the Village is able to keep 100 percent of all ticket revenue.

Village of Port Chester

The Village of Port Chester Justice Court is one of the busiest village courts in New York State and the busiest in Westchester County in terms of caseload volume and revenue intake.

The court employs one full-time Court Clerk and two Assistant Court Clerks (one of whom is Spanish-speaking and provides interpretation and translation assistance when necessary). One Intermediate Clerk and an Intermediate Typist also are employed by the court. In addition, a part-time Assistant Court Clerk and two part-time Intermediate Clerks work for the court. The full-time employees split their time evenly between criminal, village ordinance violation, traffic, parking and housing cases.

The Assistant Court Clerks are primarily responsible for preparation and maintenance of court records including legal documents, forms and reports. The Assistant Court Clerks supervise the work of the Intermediate Clerk and Intermediate Typist, as well as of the part-time Assistant Court Clerks and Intermediate Clerks. The Assistant Court Clerks enter cases in the court docket; prepare and maintain the court calendar; prepare and issue summonses; collect fines and issue receipts; maintain accounts of amounts collected; and compose letters, memoranda and reports regarding court procedures and problems. Support staff assist with these administrative tasks as necessary, operate telephones and provide interface with residents at the window.

Two part-time appointed Village Justices preside over cases. One sits on Mondays and Thursdays for criminal cases; the other sits Tuesdays and Fridays for traffic cases. Both also handle village ordinance and housing cases. Two part-time Village Prosecutors represent the Village in housing and code violations, traffic violations and parking tickets. Their personnel expenses are covered under the Village Attorney's office budget.

Cases are heard from 9:00a through 1:00p. On Mondays, Thursdays and Fridays the court handles criminal cases; Thursdays and Fridays also include village ordinance cases. Fridays and alternate Tuesdays are dedicated to traffic violations as well. Small claims matters are filed on Tuesdays and Wednesdays from 9:00a through 3:30p, and requests for Certificates of Convictions and Dispositions are accepted on Tuesdays and Wednesdays only.

The Village Justice Court is located at 350 N. Main Street in Port Chester, in a facility shared with the Port Chester Police Department.

Village of Mamaroneck

The Village of Mamaroneck Justice Court employs four full-time workers, including two Court Clerks, one Intermediate Clerk and one Office Assistant. One part-time Assistant Clerk is listed in the current-year budget, but the position will be temporarily open until it is re-filled. Two elected justices preside over court proceedings.

Court sessions commence at 9:30am on Tuesdays and Thursdays. Cases concerning traffic violations, civil matters and code violations are heard on Tuesdays; criminal cases are heard on Thursdays. One Wednesday evening is reserved each month for small claims actions, beginning at 8:00pm. Most traffic violation cases are handled outside of court. Miscellaneous hearings and trials are scheduled throughout the week as needed, including jury trials. The court is on call at all times.

The caseload volume varies, with the Tuesday calendar often slightly busier than the Thursday calendar (*e.g.* 75 to 100 cases on Tuesdays versus an average of 40 to 60 cases on Thursdays). Due to there being a stretch of Interstate 95 and the Mamaroneck Metro-North Railroad Station located in the Village, many traffic and parking cases are brought through the court on Tuesdays via New York State Police and the Metropolitan Transit Authority Police. Approximately 20,000 parking tickets are issued in the Village of Mamaroneck annually.

The Justice Court staff handles civil and criminal matters; small claims; vehicle and traffic; parking fines and penalties; financial reconciliation and reporting; case research; and inter-departmental (and inter-municipal) communications relating to cases. Also, the Justice Court administers and reconciles contracted parking summons collection services.

The Village Court and Court Clerk's Office are located on the first floor of the Mamaroneck Village Hall at 169 Mount Pleasant Avenue, sharing the floor with the Village Police Department and Building Department. It is the fifth busiest Justice Court in Westchester County and the thirtieth busiest Justice Court in New York State.

Clerk

There are four municipal clerk operations in the community – one each in the Town and three Villages.

Town of Rye

Like most municipal clerks, the clerk's office is in many ways the “face” of the Town of Rye and the doorway to local government for residents and businesses. The Town Clerk – the oldest documented position in the Town of Rye – maintains all records dating back to the year of its earliest settlement in 1660.¹⁴

¹⁴A facility located in the basement of Town Hall is home to all records, many of which are stored in special archival wrap and boxes. Due to a flooding incident, the Town

The clerk's office is staffed by two full-time employees – the Town Clerk and the Deputy Town Clerk – and one part-time employee.¹⁵ The Town Clerk is elected to a four-year term, while the Deputy Clerk is an appointed position. In most respects, the Clerk and Deputy Clerk play interchangeable roles. However, the Clerk attends and records minutes at all Town of Rye governing body meetings. The Town Clerk is also responsible for:

- Issuance of licenses, permits (marriage, hunting, fishing, and dog licenses in Port Chester and Rye Brook; fresh and salt water fishing permits; and handicap parking permits¹⁶) and certificates (marriage, burial [for Rye Brook residents], and death), pursuant to town and state laws and ordinances;
- Agenda preparation ahead of Town Board meetings, and alerting Town Board members, department heads and elected officials of meeting dates;
- Attendance and minute-taking at all Town Board meetings;
- Preparation and sending of notices for publication (including meeting notices, public notices, public hearings, notices for bids, ordinances and local laws);
- Serving as the Town's Records Management Officer, overseeing proper filing and maintenance of all Town records, books and papers, and complying with all genealogy and Freedom of Information Law (FOIL) requests;
- Submitting notice of all local laws adopted by the Board to the Secretary of State and recording them in an indexed law book kept in the clerk's office;
- Acting as the Town's filing officer, recording all Small Claims Assessment Review (SCAR) cases, certioraris and other claims on a spreadsheet with date and time stamps;
- Functioning as the Registrar of Vital Statistics for the Town of Rye and the Village of Rye Brook; and
- Reconciling daily and monthly deposits and reports for revenue collected from licenses, certificates, permits, and FOIL requests.

Clerk's office is currently in the process of digitizing and developing an updated online repository of all such archival records with the help of disaster grant funding.

¹⁵ The part-time employee works when one of the full-time employees is on vacation.

¹⁶ This service is gradually being phased out and transitioned to village control.

The clerk's office also notarizes documents for the public at no charge, as requested.

Other operations of the clerk's office include certifying to the County Clerk the names and addresses of appointed officers, as well as appointment and term expiration dates; notifying the County Clerk's Office of vacancies as necessary; and notifying the State Board of Equalization and Assessment and the County Director of Real Property Tax Services of the names and appointment dates of new members of the Board of Assessment Review. All requests for any purchasing of services or commodities on behalf of the Town – as well as communications with bidders – are handled by the clerk's office, as are grant applications.

Another significant responsibility of the clerk's office is helping to manage elections procedures. Although Westchester County has assumed the greater role in elections administration (including costs), the clerk's office helps make arrangements to distribute ballots and related materials to polling places. In addition, as the registrar of vital statistics for the Town of Rye and Village of Rye Brook, the Town keeps inventory of births, marriages and deaths dating to 1847.¹⁷ However, Rye Brook and Port Chester now process their own birth certificates, so the Town of Rye has a limited inventory. Because of this, and because a large proportion of requests that come into the office are for genealogy information, the Town Clerk's Office regularly checks in with the Village clerks for referral and information-sharing purposes. Records held by the Town of Rye are kept on-site in a large vault in Town Hall, and all minute books dating to 1660 are maintained in a walk-in safe.

As the hub of all Town information and operations, the clerk's office interacts frequently with the public. Approximately half of all transactions take place in-person at the clerk's office, with the other half taking place over the phone, online or by mail. The office is busy; depending on time of year, staff may see between 20 and 100 residents stop in with transactional requests on a daily basis.

Workload levels tend to fluctuate throughout the year. In January, the clerk's office is busy handling reorganization meetings and any resignations, new hires or reappointments which may have taken place. The late spring and summer months see considerable activity as marriage and hunting/fishing licenses are distributed.¹⁸ A sizeable share of these transactions (especially for hunting/fishing licenses) comes from

¹⁷ The Port Chester Village Clerk's Office keeps its own record of vital statistics.

¹⁸ Dog licenses are also issued to Rye Brook residents. The Town of Rye is not required to issue hunting and fishing licenses.

Connecticut, since Rye sits on the state border. Of all license and certificate issuance activity, marriage licenses and copies of marriage certificates are the two most common transactions (41 percent of all fee-based transactions in the past year). Additionally, approximately 200 or more FOIL requests, for the most part having to do with small claims and certiorari, are processed by the office annually.¹⁹

Table 14:

Town Clerk Fee/Transaction Activity, June '10 – June '11

(Source: Town Clerk's Office)

	Quantity
Marriage License	700
Marriage Cert Copy	413
Conservation	223
Folio/General Docs	184
Burial Permit/Cert	157
Birth Certificate	16
Veterans Burial	1

The clerk's office processes many transactions for the state and county, with the Town retaining a small portion of the associated fees. For the twelve-month period ending June 2011, the clerk's office handled over \$125,000 in fees for permits, certificates, licenses and other transactions. The Town retained approximately \$19,000 of that amount. The bulk of fee income that flows through the office goes to the New York State Department of Environmental Conservation (for hunting and fishing licenses), the New York State Department of Health (for marriage licenses and certificates), and the Westchester County Treasurer (for dog licenses). For example, although the clerk's office handled 223 hunting and fishing licenses from 2010-2011 local revenues from associated fees were relatively small. Total sales amounted to almost \$77,000, but the Town retained just three percent.

¹⁹ Most FOIL requests are received by the Town Clerk's office by email. All small claims are filed in October.

Table 15:
Town Clerk Fee Revenue, June '10 – June '11
(Source: Town Clerk's Office)

	Local Revenue	Non-Local Revenue
Burial Permit/Cert	\$0	\$1,570
Marriage Licenses	\$12,250	\$15,750
Miscellaneous Fees	\$4,394	\$0
Conservation	\$2,377	\$74,415
Dog Licenses	\$0	\$341
Total	\$19,021	\$92,076
(share)	(17%)	(83%)

Village of Port Chester

The Port Chester Village Clerk's Office employs one full-time appointed Village Clerk, one part-time Deputy Clerk (appointed by the Village Clerk) and one full-time Permit Clerk who attends to license bureau duties.

Responsibilities of this office include care and custody of all official Village records and documents; preservation of historical documents; local elections administration; documentation and publication of all Village Board of Trustee meetings and actions; administration of the Village's records management program; receiving and filing of claims against the Village; publication (on the Village website and through local news media) of public meetings notices and requests for proposals (as well as processing bids for all RFPs); maintenance of the Village Code; and providing research and information services to the public and Village personnel by through FOIL requests.

The Village Clerk is also commissioned by the Secretary of the State of New York as a notary public and, as such, is empowered to administer oaths and affirmations, take affidavits and depositions, and receive and certify various legal instruments. The Village Clerk is additionally Port Chester's Registrar of Vital Statistics, charged with issuing and maintaining all birth and death certificates issued in the Village. Notably, the Clerk's Office supervises but does not directly execute Village records management. The Village of Port Chester budget indicates that Records Management is a separate general fund appropriation; a part-time Clerk, paid hourly, files and maintains records for the Village under this line item.

Other services provided by the Clerk's Office include issuance of:

- Handicap and municipal parking permits;
- Alarm permits;
- Taxi licenses; and
- Bingo and games of chance licenses.

Dog, marriage, hunting and fishing licenses are provided by the Rye Town Clerk. Dog licenses previously were issued by the Village of Port Chester, but the service was recently transitioned because the Town has access to proper software to expedite the process.

All equipment associated with the Harrison/Port Chester Public Access cable channel, CATV Channel 75, and the Village of Port Chester's online video streaming service is located in and maintained by the Village Clerk's Office. By contract, a video specialist provides technical services for the purpose of broadcasting meetings and other events on the Village website and on Channel 75. However, in the event that the specialist is unavailable, the Village Clerk's Office staff handles such duties.

The Clerk's Office interacts with the public on a daily basis. Depending on the time of year, an estimated 20 to 50 residents come into the office with requests, questions or complaints.

Village of Rye Brook

Clerk functions in the Village of Rye Brook are handled by the Village Administrator's Office, with the Administrator dually acting in the capacity of Village Clerk. In this position, the Administrator is responsible for filing local laws; making public/legal notices as required for Village actions, meetings, hearings and contracts; and serving a general public interface role for residents. The Administrator also compiles agendas and minutes for Village Board meetings; prepares resolutions; and facilitates Village elections.

As Clerk, the Administrator also issues certain licenses and permits to residents, including handicapped parking permits; filming permits; and peddler/vendor licenses. In general, all other licenses and permits are issued through the Rye Town Clerk's office.

For more detail on the Administrator's Office, refer to the Administrator section of this report.

Village of Mamaroneck

In the Village of Mamaroneck, the Clerk-Treasurer's Office serves as both the fiscal and clerical headquarters of the Village. The Clerk-Treasurer, a full-time appointed position, is the Village's Chief Fiscal Officer and Clerk. The duties fulfilled by the appointee include accounting of all Village revenues and expenditures; assisting the Village Manager in

annual budget preparation and submission; attending all Village Board of Trustees meetings and recording minutes; keeping records of all Village Board of Trustee legal actions and resolutions; and maintaining custody of the Village seal, books, records and all official reports of the Village. The Village Clerk-Treasurer dedicates a slight majority of his time to dealing with treasury functions, reporting a 60-40 ratio between financial versus clerk duties.

Of the employees working for this department, five are full-time and one is part-time. The full-time employees include:

- the Clerk-Treasurer, who is in charge of overseeing all office operations and interfacing with the Village Board of Trustees and Village Manager;
- the Deputy Village Clerk, whose duties include taking and publicizing all minutes at public meetings, answering to needs of residents as they relate to Clerk's Office services at the office windows and by telephone;
- the Deputy Village Treasurer, who provides Village finance-related window and telephone support to residents and maintains the Village's general ledger;
- a Senior Accounts Payable Clerk who maintains the Village Abstract and processes and records all department purchases; and
- one Deputy (Intermediate) Account Clerk who is charged with keeping all minutes at budget- and finance-related meetings and hearings, answering resident questions at the office's windows, and answering phones.

One part-time Payroll Clerk maintains payroll information by collecting, calculating and entering data; updating payroll records; preparing reports; and determining payroll liabilities.

Among the services provided (and records maintained) by the Village of Mamaroneck Clerk-Treasurer's Office are:

- Annual parking permits;
- Dog licenses;
- Burial permits;
- Senior citizen taxi coupons; and
- Vital statistics (birth and death certificates).

The clerk's offices in both the Town of Rye and Town of Mamaroneck furnish residents with other licenses and permits, including those for hunting and fishing.

The Village Clerk-Treasurer's Office also maintains an indexed record of all notices of defect reported to the village. In addition to these functions, the Clerk-Treasurer is designated as the Records Management Officer and Records Access Officer for handling Freedom of Information requests.²⁰

In terms of treasury functions, the office issues monthly, quarterly and annual reports to document the financial status of Village government. The office also maintains all Village accounts in conformity with generally accepted accounting principles; directs the Village's treasury and debt management; and processes all vendor claims and the bi-weekly payroll.

The office is also responsible for the bi-annual collection of Village property taxes and acts as the collection agency for library district taxes.²¹ Village taxes are collected in June and December of each year. Property owners may pay their tax bills either in person at Village Hall or by mail. In March, the Clerk-Treasurer's Office conducts a tax lien sale (via a bidding process) for all delinquent taxes incurred during the fiscal year. The office maintains the Village tax roll, processing payments and depositing them via an electronic lockbox banking service.

Because the office must levy and collect Village taxes, staff must also maintain record of all changes in status of ownership and zoning in the Village of Mamaroneck. Tax bills are mailed out once annually, before the first day of the June collection period. The statements include payments required for both the June and December installments, and must be paid by the last day of the month for the installment (July 1 and December 31). Tax collection months and the weeks thereafter (including June, July, December and January) see the highest volume of activity in the Clerk-Treasurer's Office, in terms of visits and calls from residents and staff workloads.

The office also serves a procurement role, providing support to all Village departments for purchases, including processing of receipts and grant funding.

²⁰ According to the Fiscal Year 2012 Village of Mamaroneck budget, the Clerk-Treasurer's Office processed 188 FOIL requests in calendar year 2009.

²¹ The Clerk-Treasurer's Office levies and collects only Village of Mamaroneck taxes. All other taxes in the Rye Neck portion are handled by the Town of Rye's tax collection office, including school district taxes (just for Rye Neck Union Free School District; not for the Mamaroneck School District), Westchester County taxes and Rye Town taxes.

In recent years, the Clerk-Treasurer's Office transitioned from keeping manual ledgers to keeping electronic ledgers, contributing to a reported increase in efficiency. As a result of efforts to digitize operations, the department was able to eliminate one full-time employee. Efforts continue to convert paper documents kept in an off-site records facility to digital formats in order to make more room in that facility and to further streamline office work. For instance, in FY 2010, the office automated accounts payable, purchase orders and payroll systems, and implemented a new coin accounting/tracking system for parking meter revenues. Also pending is implementation of online payment of Village property taxes. Another objective is to apply barcodes to all bills issued by the Village to reduce lockbox processing costs.

Parks

The Rye community is home to a number of public parks, maintained by each of the municipalities. Within the Town of Rye and Village of Rye Brook, separate Parks Departments administer this responsibility; in Port Chester and Mamaroneck, the duties are carried out through their Departments of Public Works.

Town of Rye

The Town of Rye's Department of Parks and Recreation oversees care and management of Rye Town Park (including Oakland Beach), Crawford Park and three Town-owned cemeteries. In addition, the department handles regular maintenance in and around Town Hall at 10 Pearl Street and other miscellaneous properties obtained by the Town through *in rem* proceedings.

The department employs one full-time parks foreman, whose salary is split 50/50 within the budget between the Department of Parks and Recreation and allocations for Rye Town Park operations. One other full-time staff member works in the capacity of assistant foreman, serving primarily as a maintenance worker. An additional full-time park attendant assists with overseeing grounds-keeping at Crawford Park.

Seasonal employees are retained each year during the warm weather months. Seasonals are tasked with grounds maintenance and event management at Crawford Park, as well as overseeing maintenance, landscaping and general labor at Rye Town Park. Approximately 70-75 additional seasonal employees are hired to serve as managers, cashiers, security officers, lifeguards and perform other miscellaneous functions needed at Rye Town Park during the warm weather season when park attendance is at its peak. Seasonal workers are typically hired for the period between Memorial Day and Labor Day, at which point they are laid off by the Town until the following year.

As noted, aside from maintenance work at the parks, all full-time and seasonal grounds-keeping staff are charged with additional grounds and parking lot maintenance responsibilities at Town Hall;²² mowing and weeding at the three cemeteries located in Rye Town;²³ keeping miscellaneous properties held by the Town in accordance with code requirements;²⁴ and ensuring that the Town's four bridges²⁵ are smoothly paved and without potholes. Managers estimate that approximately 20 percent of staff responsibilities consist of such non-parks upkeep; the majority of staff time is spent keeping Rye Town Park and Crawford Park clean and groomed. The Town also engages outside vendors to provide certain parks-related maintenance services, due to limited and/or aging capital equipment.

Crawford Park

One of the two Town-owned parks, Crawford Park, spans approximately 36 acres between North Ridge Street and Lincoln Avenue in the Village of Rye Brook. It features gardens, lawns, woods, a walking/jogging path, playing fields, a picnic pavilion, a playground and an early-20th century mansion. Edna and Everett Crawford were the original owners of the estate and donated it to the Town of Rye upon Mrs. Crawford's passing in 1971. The mansion, pavilion and playing fields are available for Town residents to rent for events through the Department of Parks and Recreation.²⁶ The Friends of Crawford Park, a not-for-profit 501c (3) volunteer organization, formed in 1996 to assist with park beautification and preservation efforts and has aided in garden restoration and worked with the Rye Town Council to create the park's half-mile path. The Friends also help to administer the Crawford Park Family Tree program, which was launched in 1992 and allows families to donate trees in memory of loved ones or to honor special occasions.

²² Duties necessary for maintenance of 10 Pearl Street, where Rye Town Hall is located, include trash collection, parking lot cleaning, and painting, cleaning, and other basic maintenance of the interior. All major maintenance work needed is contracted out, including significant tree work.

²³ Cemeteries are a bi-weekly landscaping responsibility.

²⁴ The number of Town-held *in rem* properties in need of maintenance varies. Seasonal workers perform landscaping and trash cleaning work to keep these properties up-to-code, visiting each of them once every two weeks.

²⁵ All bridges located in the Town of Rye are in the Rye Neck section of the Village of Mamaroneck. The Village of Mamaroneck covers snowplowing on the bridges during winter months.

²⁶ To reserve park space, individuals must be Town residents (or be sponsored by one).



Two full-time employees are tasked with upkeep of Crawford Park – an assistant foreman and park attendant.²⁷ Their responsibilities include performing routine maintenance work such as cement mixing, paint scraping and other necessary labor. Three seasonal employees supplement Crawford Park operations during the warm-weather months: two workers perform landscaping and grounds maintenance work, and an additional employee handles parties hosted at the mansion and pavilion. Formerly, a caretaker was enlisted by the Department of Parks and Recreation to maintain residence at a cottage on the park’s grounds and supervise park activities and safety, with room and board provided by the Town in lieu of a salary. However, this position is currently vacant.

Although the Town has primary maintenance responsibilities for Crawford Park, the Village of Rye Brook’s parks staff collaborate regularly. Equipment and staff are shared as necessary when the Town is in need of extra support. Specific efforts such as blacktopping work, aerating and seeding grass, and special projects have been tackled jointly by the two departments. The partnership reflects not only Crawford Park’s location within the Village of Rye Brook, but also the fact that a large number of park patrons are Rye Brook residents. Moreover, the Village of Rye Brook uses Crawford Park for its recreation programming.

Rye Town Park

Rye Town Park, a 62-acre preserve on the Long Island Sound, offers a unique history and governance structure. Located at the far-east end of Oakland Beach Avenue, the property is not located within the Town of Rye. Rather, it is located within the City of Rye – an area that was within the Town until the City was separately chartered in 1942. Following the City’s chartering, the Town retained ownership and maintenance of Rye Town Park.

²⁷ The Town recently approved an outsourcing program for maintenance of Crawford Park and other Town properties. The goal is to sign a contract with an outside landscaping firm to handle upkeep, which officials estimate could produce aggregate savings of \$50,000 for the Town. Crawford Park seasonal workers would likely be eliminated, and the number of seasonal workers employed at Rye Town Park would likely be reduced.

The park was established by an act of the New York State Legislature in 1907, with the main buildings completed in 1909. Although the Town provides primary park maintenance functions, the facility is technically governed by the six-member Rye Town Park Commission, which includes the Supervisor of the Town of Rye; the Mayor of the City of Rye; the Mayors of Rye Brook and Port Chester; and one additional commissioner each from the City of Rye and Town of Rye. The Commission meets monthly and administers the policies and procedures governing the park and its usage.

The park's finances are another unique aspect. As a Town facility, the Town funds park and beach maintenance, offsetting revenues taken in by the park. For the most recently-audited fiscal year ending December 31, 2010, the park generated approximately \$985,000 in revenue, mainly through gate fees, parking fees and rental income. However, the park has regularly run an annual operating deficit since at least the mid-1990s. For the year ending December 31, 2010, the shortfall was nearly \$100,000.²⁸ Under the current structure, the Town of Rye and City of Rye are responsible for bridging any operating deficit, with the Town paying 51 percent of the gap and the City underwriting the other 49 percent.

Table 16:

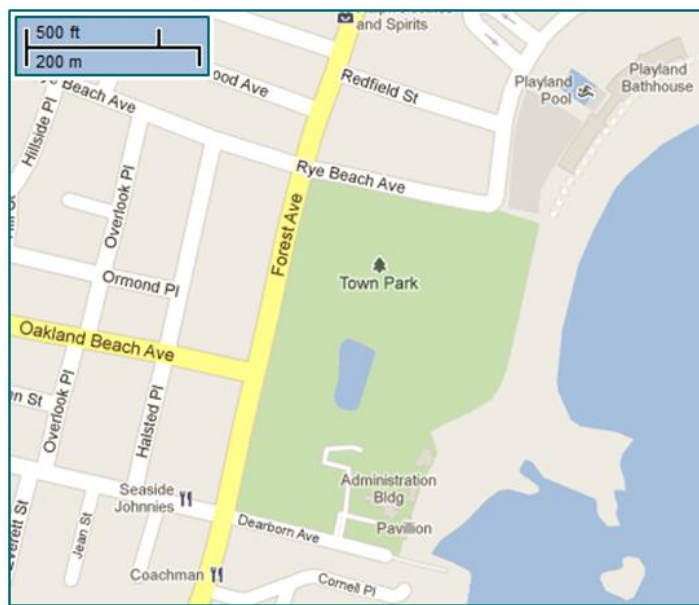
Rye Town Park Revenues, 2010-2011

(Source: Town of Rye)

	Audited 2010	Budgeted 2011
Rental Income	\$84,413	\$90,000
Parking Fees	\$335,847	\$305,621
Gate Admission	\$451,294	\$403,678
Investment Income	\$509	\$500
Permits	\$60,530	\$68,000
Other Income	\$52,767	\$52,576
Total	\$985,360	920,375

The park is heavily used by non-Town residents. Data from 2010 indicate that approximately 87 percent of Rye Town Park users did not reside in the Town, coming from other locations in Westchester County.

²⁸ The size of the operating deficit has declined over each of the past several years.



Rye Town Park contains 28 acres of lawns and lit paths which include benches, shade trees and landscaped vegetation; a duck pond; a 1,200-foot beachfront; and a parking area. The public swimming area – one of the park’s major attractions – covers 34 acres. A main building complex situated on the park’s grounds encompasses a two-towered administration facility, two large park pavilions and service center. A beachfront restaurant borders the park on Dearborn Avenue, along with two beach snack bars. The park’s grounds additionally include three restroom locations, two barbecue grill areas and a lifeguard station/first aid center.

The park’s beach swimming season opens annually on the Friday prior to Memorial Day and runs through Labor Day. Lifeguards are on duty and swimmers permitted to enter the waters from 9:00a through 5:00p daily. During the off-season, the beach is open but swimming is not permitted, and there is no charge for beach or parking access. During the season, beach admission is open to everyone, and residents of the City of Rye, Port Chester, Rye Brook and Rye Neck are able to purchase season permits that provide discounted parking and beach access. Both non-permit-holding residents and non-residents are charged daily admission fees, with Rye Town residents paying a discounted rate. Parking and beach rates vary from the daytime to evening, except on Wednesday evenings when Westchester County hosts fireworks displays at the neighboring Playland Amusement Park.²⁹ Annually, more than 20 trained and certified lifeguards are hired by the Town’s Department of Parks and

²⁹ Rye Playland is the only amusement park in the nation that is owned and operated by the government. Run by the Westchester County Park Commission, it has been in existence since 1928.

Recreation as seasonal employees to monitor swimmers' safety and to determine and mark off permitted swimming areas.

Village of Port Chester

Parks maintenance in the Village of Port Chester is handled through the Department of Public Works. For additional information, see that section of this report.

Village of Rye Brook

Parks maintenance in the Village of Rye Brook is handled by a separate Department of Parks and Recreation. The *parks maintenance staff division* of the department is staffed by four full-time employees: one parks foreman and three parks attendants (Note: Additional staff handle the department's *recreation functions*, as detailed in that section of this report). Although the workforce has been supplemented in the past with seasonal help, temporary seasonal positions have not been utilized in the past several years.

There are a series of parks and active/passive recreational facilities within Rye Brook for which the department is responsible. Notably, Crawford Park – located within the Village of Rye Brook – is owned and maintained by the Town of Rye, and although the Village utilizes it for certain recreation programming, the Parks Department is not responsible for its maintenance. The facilities for which the Village of Rye Brook's Parks Department is responsible include:

- Pine Ridge Park – Located at the corner of Latonia Drive and Mohegan Lane, the Village-owned Pine Ridge Park includes two youth baseball/softball fields; two-and-one-half basketball courts; a tennis court facility; a playground area and bathrooms.
- Garibaldi Park – Located on Garibaldi Place adjacent to the Posillipo Community Center, the Village-owned Garibaldi Park contains a tennis court; two basketball courts; a little league baseball field; playgrounds and bathrooms.
- Rye Hills Park – A passive park located behind Crawford Park off Parkridge Court, Rye Hills Park includes a walking path and basketball court.
- Harkness Park – Located adjacent to Blind Brook High School on King Street, Harkness Park includes tennis courts and open field areas.
- Two other properties – Magnolia Park and Rich Manor Park – are passive in nature, with open field areas.

- Rye Brook / King Street Athletic Fields – Opened in 2006, this property includes a synthetic turf soccer/football/lacrosse/field hockey field as well as a synthetic turf softball field.

Grass areas at all of the parks are mowed by the Parks Department at least weekly (and occasionally twice/week). Daily responsibilities include maintaining ball fields, collecting refuse and cleaning bathrooms. In the fall season, leaf collection is a daily responsibility. Notably, even facilities with synthetic turf (*e.g.* Rye Brook / King Street Athletic Fields) have grounds around them that require maintenance.

Technically, Rye Brook’s Parks and Public Works operations are separate village departments. However, they interact regularly and share capital and staff resources on an as-needed basis. Facilitating this cooperative relationship is the fact that the two departments operate out of the same “hub” location (albeit in separate buildings). This close interaction breeds a working relationship between the two departments. For example, the Highway Department has access to larger-scale capital equipment that is utilized for parks work as needed; further, parks personnel will assist Public Works as manpower needs require, particularly in the fall and winter seasons for tasks such as plowing and the cleaning of catch-basins.

The Parks Department’s capital fleet includes two 550-trucks, one 350-truck, a Chevy 2500 (which is in the process of being replaced), a backhoe, multiple pieces for grass-cutting, and two transport trailers. Like Public Works, the Parks Department does not have capacity to store all of its capital equipment under cover.

Village of Mamaroneck

Parks maintenance in the Village of Mamaroneck is handled through the Department of Public Works. For additional information, see that section of this report.

Elected Government

Each municipality has its own group of elected officials responsible for serving executive and legislative functions. Collectively, the four governments include four elected chief executives and eighteen legislators.

Town of Rye

The Town is governed by a four-member elected Council and an elected Town Supervisor, each of which are part-time positions.

Village of Port Chester

The Village of Port Chester is governed by an elected Mayor and elected six-member Board of Trustees.

Village of Rye Brook

The Village of Rye Brook is governed by an elected Mayor and elected four-member Board of Trustees.

Village of Mamaroneck

The Village of Mamaroneck is governed by an elected Mayor and elected four-member Board of Trustees.

Administration

The Town and Villages provide administrative functions independent of one another, and with slight variations in structure.

Town of Rye

The Town of Rye's central administrative responsibilities are handled by a single full-time employee – the Confidential Secretary. The position functions out of the Town Supervisor's office, and serves a coordinating administrative role over Town departments. No additional support staff is expressly allocated to the department.

Village of Port Chester

The Village of Port Chester operates under a Village Manager, charged with administering day-to-day operations of the Village. As chief administrative officer, the Village Manager oversees Village staff, services and departments.³⁰ In this capacity, key responsibilities of the manager include preparing the annual budget, reporting to the Board of Trustees on Village financial and operational issues, and informing Board decisions on key Village matters. A full-time Assistant to the Village Manager supports the office.

Village of Rye Brook

Central administration responsibilities in the Village of Rye Brook are vested in a Village Administrator position. The Administrator's office is charged with supervising Village departments, employees and services; preparing the annual budget at the direction of the Village Board; and

³⁰ The sole exception is the Village Police Department.

informing Board decisions on key Village matters. Notably, the Village of Rye Brook Administrator's office also functions as the Village Clerk, handling Board agendas and documents, maintaining Village records, issuing legal notices for meetings and Village business, and serving a general public interface role.

The Village Administrator's office is staffed by a single full-time Village Administrator, supported by a full-time Assistant Administrator and a full-time clerical position. The Village estimates that 80 percent of staff time is attributable to administration-specific responsibilities, with the other 20 percent attributable to clerk responsibilities.

Village of Mamaroneck

The Village of Mamaroneck operates under a Village Manager, who exercises supervisory responsibility over day-to-day operations of all Village departments.³¹ The Village Manager serves as chief administrative officer, overseeing personnel and budget development/management, as well as informing the Village Board on key Village matters. The office is staffed by a full-time Village Manager, a full-time Assistant Manager, a full-time secretary, and a part-time clerical employee.

Financial Administration

General financial administration is handled by the Town and Villages independent of one another.

Town of Rye

The Town of Rye employs one part-time Comptroller who serves as the Town's Chief Financial Officer and oversees the Town Finance Department. The Comptroller handles various financial responsibilities for the Town of Rye, including:

- Serving as the Budget Director and handling all budget preparation activities for the Town's annual operating budget;³²
- Working with the Town Tax Receiver on the reconciliation of tax receivables that are collected;

³¹ The sole exception is the Village Police Department.

³² The Town of Rye manages its finances on a calendar year basis, as opposed to the fiscal year schedules observed by the Villages of Port Chester, Rye Brook and Mamaroneck.

- Preparing and disseminating monthly reports detailing the status of tax receivables;
- Ensuring that all Town funds are accounted for;
- Receiving all payments owed to the Town by approving vouchers for accounts payable;
- Accounting for and electronically disbursing monies collected by the Tax Office to local school districts, Westchester County and the Villages of Port Chester, and Mamaroneck; and, in general,
- Managing all cash flow operations.

The Comptroller also coordinates and manages the Town's contractual relationship with an outside accountant and auditors by preparing schedules and meeting with them regularly for the annual audit. The Comptroller begins the organization process for the annual audit each year in January. Meetings run through the first quarter of the year, ending in March.

Additionally in January, the Town Tax Receiver is collecting the second half of school district taxes; this means that the beginning of the calendar year carries tax receivable reconciliation duties for the Comptroller, on top of audit preparation activities. Tax collections take place in September, as well.

During the second quarter of the calendar year, the Comptroller schedules and begins facilitating monthly meetings with the Villages and school districts in regards to tax receivables that are outstanding. Because the Town guarantees collections, the Comptroller must carefully maintain receivables. For instance, in October 2011 the Comptroller worked with the Tax Receiver on overseeing collection of September school district taxes which cover the first half of the year. The second half would be billed in January 2012. After such collections take place, the Comptroller and Tax Receiver follow a procedure of notifying the school districts and electronically transferring collected funds. The Town Tax Office follows up with property owners whose tax bills are outstanding at regular intervals until payments are made. If payments are not made by July 31, a lien is filed with the County (and *in rem* proceedings may be initiated in some cases). The Comptroller manages the receivables and prepares monthly reports on their status. Annually, as much as \$4 million can remain outstanding in delinquent property taxes.

The Town Comptroller shares an office with the outside accountant at Rye Town Hall. The office is where all the Town's financial records are filed and kept.

Village of Port Chester

The Village of Port Chester Department of Finance is staffed by three full-time employees, including a Village Treasurer appointed by the Mayor and Board of Trustees, an Intermediate Account Clerk who handles payroll, and an Office Assistant. A Senior Bookkeeper was employed by the department until the last fiscal year, but this position was not included in the 2012 budget. The office employs one part-time Intermediate Clerk who spends 21 hours/week working in the department.

The size of this department has been reduced in recent years. Prior to 2011, the Village Treasurer also oversaw two full-time employees who managed the Village's Section 8 Housing Assistance Program. However, this service was transferred to Westchester County and the Village's 2010 audit report highlighted the service transfer as being responsible in large part for budget savings of greater than \$53,000. Similarly, a Deputy Treasurer worked for the department through 2009, but the position was eliminated due to budget cuts. The Village Board of Trustees is currently considering reinstating the position to more evenly distribute the department's workload among employees.

The Village Treasurer serves as Chief Fiscal Officer for the Village and, as such, oversees the preparation of the Village budget and complies with the audit report process every year. The Village Treasurer also serves as Treasurer of the Village of Port Chester Industrial Development Agency. The Finance Department manages all bookkeeping and financial reporting, administers the payroll and employee benefits process, collects and distributes revenues, and is responsible for all accounts payable and receivable. Department heads submit receipts and bills to the Department of Finance where they are recorded in a computer system for budget and audit purposes; this is true in all cases except for the Port Chester Police Department, which processes its own vouchers and receipts, which are then reviewed by the Department of Finance. In addition to these functions, the Department of Finance manages budgets and borrowing activities for all Village capital projects.

Accounts receivable include all Village Court fees and fines turned over to the Department of Finance, and utility taxes and franchise fees for business operations within the Village, as well as other miscellaneous items. The Department of Finance also handles amounts due from other units of government, payments in lieu of taxes (PILOTs), and all interfund transfers.

Recently, the office has begun administering regular independent review and approval of bank reconciliations and has heightened internal controls after recommendations in its most recent independent audit report.

Village of Rye Brook

The Village of Rye Brook Finance and Treasury Department is staffed by four full-time employees. They include the Village Treasurer, the Deputy Village Treasurer, a Junior Accountant and an Intermediate Account Clerk. One part-time Office Assistant handles some administrative duties.

The Finance and Treasury Department handles all finance-related responsibilities of the Village, including accounting, disbursement and investment of all Village funds. The Village Treasurer serves as the Village's Chief Financial Officer and, as such, is responsible for preparing the annual budget in coordination with the Village Administrator, managing accounts receivable and payable, managing capital financing and borrowing, overseeing the Village's payroll process, overseeing all accounting activities and electronic data processing, and managing Village cash. Treasury Department employees also prepare financial reports for the Village and for fellow departments as necessary, and keep records tracking all Village financial activities.

In the fiscal year ending in 2012, the Treasury Department's budget increased by approximately six percent to cover costs of mandated Government Accounting Standards Board Statement 34 (GASB-34) compliance, required every three years, and also due to a slight increase in the cost of contractual tax collection services furnished by the Town of Rye.

Village of Mamaroneck

Financial administration duties in the Village of Mamaroneck are handled by the Village Clerk-Treasurer's Office. For more detail, refer to the Clerk section of this report.

Police

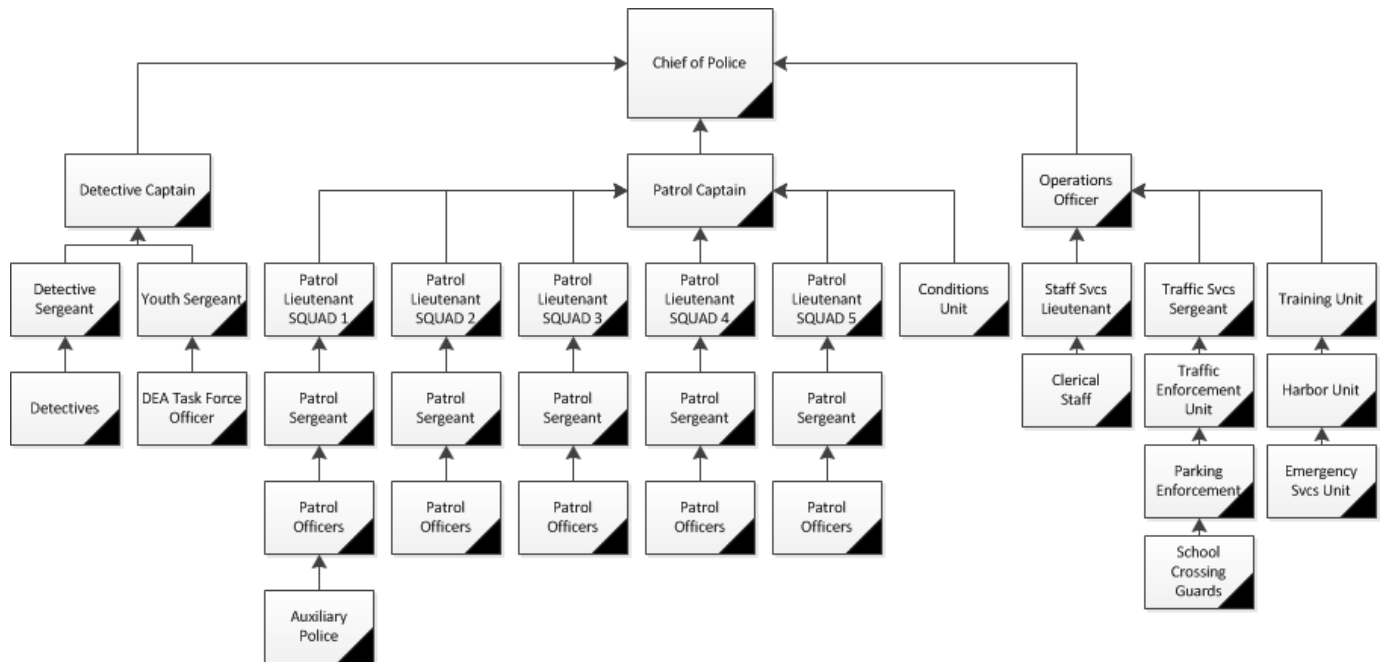
Police services in the community are provided separately by each of the three Villages. The Town of Rye has no responsibility for police services. The Villages of Port Chester and Rye Brook share the same radio frequency (along with Rye City); the Village of Mamaroneck's Police Department operates on a separate frequency.

Village of Port Chester

The Village of Port Chester's Police Department is the largest municipal police department in the community, slightly bigger than the Village of Mamaroneck's. Port Chester's department consists of 58 sworn personnel, assigned as follows:

- One chief;

- Six lieutenants;
- Two captains;
- Six sergeants;
- Five detectives; and
- Thirty-eight officers.



The department also includes a full-time secretary, four part-time parking enforcement officers, one full-time parking enforcement officer, and four part-time typist employees that transcribe dictated police reports.

The department operates out of a single station, which is separate from Village Hall. The station is located at 350 North Main Street, in a facility shared with the Village court.

Port Chester PD has contracted in size over the past decade. Since 2003, the department has reduced 9 positions through attrition. Notably, prior to the 1982 incorporation of the Village of Rye Brook, a then-Rye Town Police Department worked out of the Port Chester PD station with its own officers. Port Chester PD actually administered the Rye Town police under that previous model, since Rye Town PD had no sworn staff over the rank of officer.

Port Chester PD operates with five patrol squads, each of which works eight-hour shifts. Three squads work an 8:00a to 4:00p “day” shift and a 4:00p to 12:00a “evening” shift; the other two work a steady midnight shift of 12:00a to 8:00a. The detective division staffs day and evening shifts Monday through Friday. The department’s organizational structure

includes a traffic division (with an assigned traffic sergeant and bicycle officer); an officer assigned to the County's DEA Task Force; and an officer assigned seasonally to provide DARE programming in the Port Chester School District. Further, nineteen part-time school crossing guards are budgeted under the Police Department.

The department serves a highly-dense area, with more than 28,000 residents occupying approximately 2.5 square miles.

In calendar year 2010, the Department's call volume was over 16,000, broken out as follows:

Table 17:
Calls for Service, Port Chester Police Dept
January 1, 2010 through December 31, 2010
(Source: Port Chester PD)

	# of Calls	% of Total
General Aid	1,628	10%
Accidents	1,286	8%
Alarm/Burglar	1,049	6%
Dispute	677	4%
Disperse Group	566	3%
Noise General	513	3%
Scofflaw	436	3%
Vehicle Towed	387	2%
Security Detail	374	2%
School Crossing	366	2%
Fire Dept Response	360	2%
Prisoner Detail	317	2%
Disturbance	308	2%
Private Boot	299	2%
Other/Misc	7,638	47%
Total	16,204	100%

Port Chester PD Calls for Service
Distribution by Time, 2010



Informal mutual aid is common with the Village's municipal neighbors, both in the Village of Rye Brook and the City of Rye. In fact, all three departments share the same radio frequency.

The Department handles its own dispatch service on a 24/7 basis. Dispatching is handled by the on-duty desk sergeant.

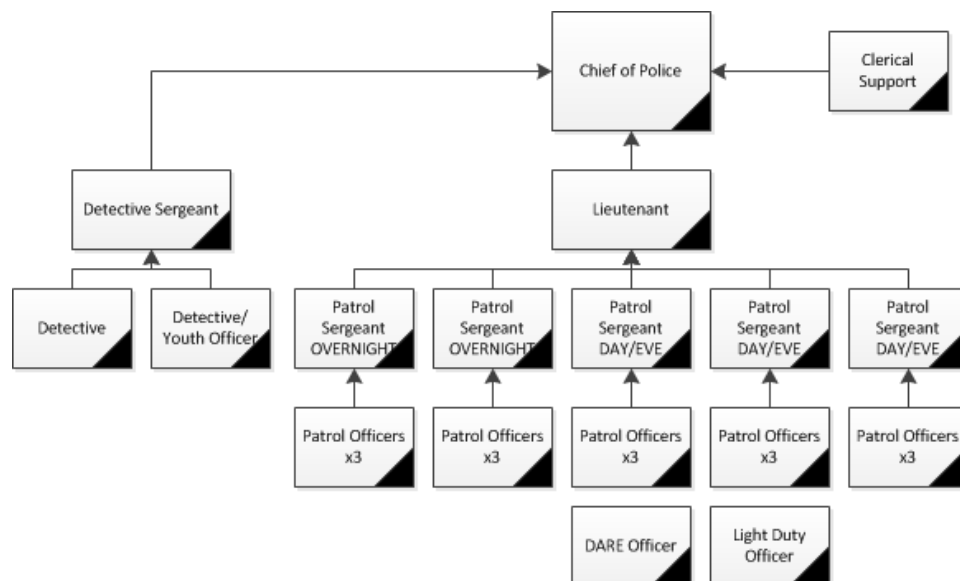
Criminal court is held in the Village three days per week; traffic court is one evening and one day per week.

Village of Rye Brook

Of the three village police departments in the community, the Village of Rye Brook's is the smallest, comprised of 27 sworn employees and one civilian administrative support position.³³ All are full-time titles. The sworn workforce includes the following:

- One chief;
- One lieutenant;
- Six sergeants;
- Two detectives; and
- Seventeen officers.

³³ The department budget also includes approximately eight part-time school crossing guards.



The department has maintained approximately the same size over the past ten years, having eliminated a single sworn position over that time period. Due to injuries and light duty, the department has consistently worked with a sworn complement of 25.

The department operates out of a single station, located at Village Hall on King Street in Rye Brook.

Shifts are structured such that three squads of four staff are responsible for staffing the day shift – 7:30a to 3:30p – and the evening shift – 2:30p to 10:30p. Each squad is comprised of a sergeant and three officers. In addition, two squads (each with a sergeant and three officers) staff the 10:30p to 8:30a night shift. The shift overlap from 7:30a to 8:30a provides a double squad during the morning “rush hour;” similarly, the shift overlap from 3:30p to 4:30p provides a double squad during the school release.

As the night shift is a 10-hour tour, those squads work four days on, four days off. Those on the day schedule work five days on, followed by two days off; the evening schedule works five-on, three-off.

Of the sergeant positions, five serve in the capacity of patrol sergeants (*i.e.* one for each of the three day/evening squads, and one for each of the two night squads), while the sixth serves as a detective sergeant.

Of the two detectives, one also serves as the department’s youth officer. Detectives work a straight days schedule of Monday through Friday, 8:00a to 4:00p, although remain on-call for incidents that occur outside of

normal business hours. The department has a minimum manpower level of three sworn per shift, including both officers and sergeants.

The chief and lieutenant positions are exempt titles. A single collective bargaining agreement covers all other sworn command and line personnel.

Rye Brook's Police Department is involved mainly in service calls, including medical/ambulance assistance and quality of life violations. As code enforcement is a key issue to the Village, the department will issue violations on code matters impacting rights of way. In addition to standard patrols, the Rye Brook Police Department has a presence in each of the Village's park and recreational facilities, as well as the Town-owned Crawford Park.

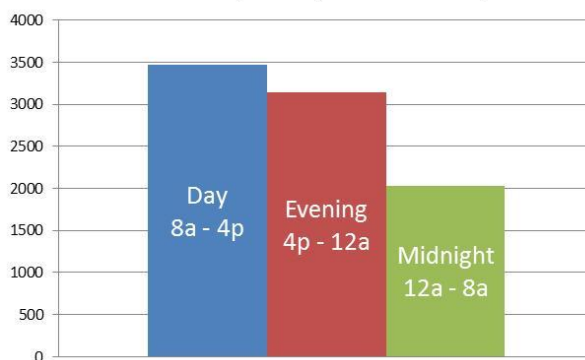
The department does not typically see a large number of violent felony ("Part 1") calls. Rye Brook's three shopping centers and business district close mid-evening, depressing the level of service demand in the late evening and overnight hours.

In the 12-month period from October 2010 through September 2011, the Department reported 6,512 calls for service, broken out as follows:

Table 18:
Calls for Service, Rye Brook Police Dept
January 1, 2010 through December 31, 2010
(Source: Port Chester PD)

	# of Calls	% of Total
Alarm/Burglary	825	13%
Aided Case	776	12%
Vill Ord Violation	715	11%
Directed Patrol	431	7%
Vacant House Chk	343	5%
Auto Accident	295	5%
Coyote Sighting	167	3%
Traffic	143	2%
911 Hangup	131	2%
Fire Alarm	102	2%
Suspicious Auto	98	2%
Other/Misc	152	38%
Total	6,512	100%

Rye Brook PD Calls for Service
Distribution by Time, Oct '10 to Sep '11



The department provides DARE programming at the elementary and middle school levels within the Blind Brook School District; the Port Chester PD handles similar programming within the Port Chester School District.

Informal mutual aid is common across the Village's borders, with Rye Brook officers regularly assisting neighboring departments in Port Chester and Rye City. This collaboration is furthered by the fact that the three departments share the same radio frequency. The Department handles its own dispatch service on a 24/7 basis. Dispatching is done by a sworn police officer – either a sergeant or officer.

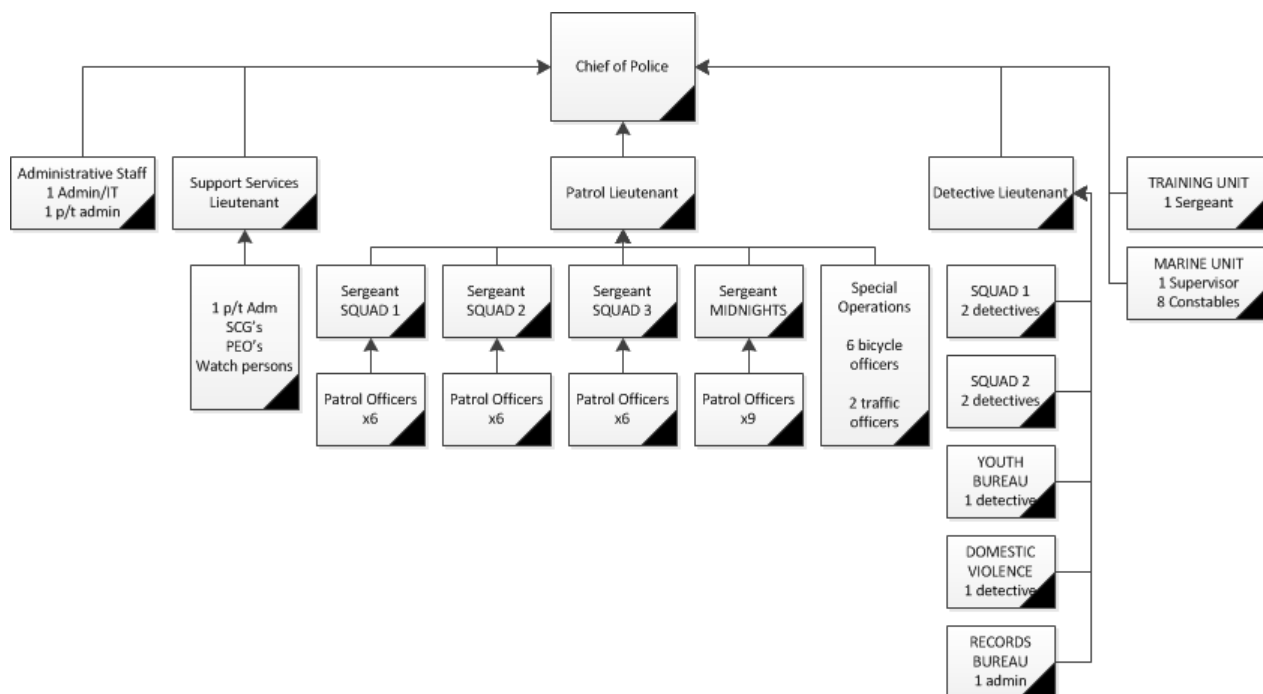
As noted in the “Justice Court” section of this report, court services (both criminal and civil) for the Village of Rye Brook are provided by the Town of Rye. This impacts the Rye Brook Police Department as far as the processing of traffic tickets and criminal proceedings. Traffic court is held one evening per week; criminal court is one morning per week.

Village of Mamaroneck

The Village of Mamaroneck's Police Department includes a sworn workforce of fifty-one, plus certain civilian administrative support positions. The total staff size of Mamaroneck PD has remained roughly flat for the past ten years. Certain specialized units have been added, including a bicycle unit and traffic division. Sworn titles are distributed as follows:

- One chief;
- Three lieutenants, one of which supervises the detective unit;
- Five sergeants, of which four are patrol sergeants and one is in charge of training;
- Six detectives; and

- 36 officers.³⁴



Support staff positions include three full-time employees and one part-time employee, providing clerical support to the chief and the department generally; administering records; and handling information technology. The department also includes several parking enforcement officer positions.

Mamaroneck PD operates out of a single station, located at 169 Mount Pleasant Avenue in Mamaroneck, in a facility shared with the Village court and building department.

Officers work eight-hour shifts. A majority of officers work a schedule of five-on, two-off, five-on, three-off, where the first tour is a day shift of 8:00a to 4:00p and the second tour is an evening shift of 4:00p to midnight. The remaining officers work a straight overnight shift of midnight to 8:00a. At any given time, the department will have a minimum of four-to-five cars on the road.

Lieutenants work straight day shifts of 8:00a to 4:00p Monday through Friday. Members of the detective unit will rotate 8:00a to 4:00p and 3:00p to 11:00p shifts Monday through Friday.

³⁴ There is currently one vacancy. Note that the department also has seven constable positions which have peace officer status.

The Village of Mamaroneck PD shares a radio frequency with the Town of Mamaroneck and Village of Larchmont police departments.

The Department handles its own dispatch service on a 24/7 basis. Calls for service come to the police desk and are dispatched by a uniformed officer.

Traffic court is held on Tuesday mornings; criminal court is convened on Thursday mornings.

Fire

Fire protection services in the community are provided entirely through the three Villages, each of which has its own fire department. As the entirety of the Town is covered by incorporated Villages (which, under state law, are required to provide for fire service), Rye Town government is not otherwise involved in the provision of any fire protection service. Notably, emergency medical service (EMS) is provided cooperatively by the Port Chester-Rye-Rye Brook Volunteer Ambulance Corps, pursuant to an agreement among the City of Rye, Village of Rye Brook and Village of Port Chester.

Village of Port Chester

Port Chester has a combination paid/volunteer Village Fire Department operating out of four firehouses. The department includes 11 paid firefighters, supplemented by seven volunteer companies under the command of a volunteer chief and two assistant chiefs. The department provides 24/7 coverage within Port Chester.

Village of Rye Brook

Fire services in Rye Brook are provided in partnership with Port Chester. Although the Village of Rye Brook has its own fire department, the service is technically under the command and control of the Port Chester Fire Chief. Rye Brook has eight paid firefighters (two squads). Under a contract the Village of Rye Brook has with the Village of Port Chester, these fire personnel report to the Village of Port Chester Fire Department. Pursuant to the contractual arrangement, each of the two squads of paid firefighters staff a single Rye Brook fire station on a “three days on, three days off” basis from 7a to 7p daily; outside of that time window each day, the Port Chester Fire Department assumes full responsibility for delivery of fire protection services in Rye Brook.

Village of Mamaroneck

The Village of Mamaroneck operates its own volunteer fire department. Headquartered at 146 Palmer Avenue, the department utilizes five

companies based out of four fire stations (including the headquarters location) to serve the Village.

Building Code / Safety Inspection

Building code and inspection services are provided by each of the three Villages. The Town is not involved in code or inspection functions. Functionally speaking, the Villages' operations have the same responsibilities, including the following:

- Administration of central land use-related tasks;
- Performance of fire and property safety inspections and issuance of permits for electrical, plumbing, alarm system and related work;
- Review of building and construction plans to ensure compliance with both State and Village codes;
- Issuance and tracking of all general building permits; and
- Enforcement of Village code and ordinances, and handling complaints related thereto.

Village of Port Chester

Technically, the Village of Port Chester has two separate departments handling these functions – a Department of Code Enforcement and a Building Department. But practically speaking, the functions operate under a single administrative umbrella. Both are administered by the Assistant Village Manager, supplemented by technical and office support personnel. The two departments are undergoing an organizational transition which will more effectively segregate the duties of building inspection and code enforcement. The Village processes approximately 1,500 to 2,000 permits annually; it also has a relatively heavy court caseload, with eight court dates per month and approximately 200 cases pending at the present time.

The Code Enforcement Department has formal hours of 9a to 5p Monday through Friday; the Building Department is open 9a to 1p Monday through Friday.

Under the Code Enforcement Department, the current staff structure includes:

- Two full-time fire inspectors;
- One part-time fire inspector;
- One full-time code enforcement officer;

- One full-time clerk; and
- One full-time administrative intern.

Under the Building Department, the current staff structure includes:

- One full-time planning/development director and an outside planning consultant (to facilitate the departmental transition);
- One full-time building inspector and an outside building consultant (to facilitate the departmental transition);
- One full-time senior office assistant;
- One full-time seasonal junior account clerk; and
- One full-time administrative intern.

Village of Rye Brook

In Rye Brook, a single Building Department provides both building and code enforcement services. The department is staffed by four full-time positions: two full-time inspectors, and two full-time office assistants. The Village processes roughly 900 permits per year, of which 300 are typically building permits and the others involve electrical, plumbing, mechanical and ancillary items. It also has an active Safe Housing Task Force that works with police and fire personnel. Because the Village of Rye Brook does not have its own court, the department uses the Rye Town Court twice per month.

Village of Mamaroneck

Similar to Rye Brook, the Village of Mamaroneck handles building and code enforcement functions out of a single department. The department processes approximately 1,000 total permits per year. The department is open from 9a to 4:15p Monday through Friday. The Building Department is staffed as follows:

- One full-time code enforcement officer;
- One full-time building inspector
- One part-time assistant building inspector;
- One full-time assistant building inspector;
- One full-time fire inspector; and
- Three full-time clerical personnel.

Public Works

Each Village has its own Department of Public Works/Highways, responsible for maintaining streets, roads and other municipal infrastructure. In Port Chester and Mamaroneck, the DPW also handles general parks maintenance. The Town of Rye is not involved in general public works functions.

Village of Port Chester

The Village of Port Chester's Department of Public Works includes three service divisions: Highway services, sanitation and garage. Brief summaries of their functional responsibilities and staff structure are provided below. At present, there are limited instances of interaction between the Village's DPW and that of neighboring Rye Brook; however, Port Chester's DPW reports more regular sharing – including lending of equipment – with the Port Chester School District.

In total, the Department of Public Works utilizes approximately 160 pieces of equipment, approximately 75 percent of which is stored in open-air settings. Lawn equipment is stored at a garage facility in Lyons Park; the remainder of the fleet is based at 82 Fox Island Road. Key pieces include:

- Ten 6-wheel 3500-series dump trucks;
- Two pickup trucks;
- Four utility trucks;
- Two large dump trucks;
- Two one-man leaf loaders and 2 tag-along leaf loaders;
- Two street sweepers;
- Six salters with plows;
- A sewer jet;
- Two large front-end loaders;
- A backhoe;
- Two Bobcats; and
- Two bucket trucks.

Highway Services

The highway Services division is responsible for the maintenance of streets, parks and major infrastructure in the Village. In addition to attending to approximately 40 miles of Village streets, the division oversees road repairs, catch basins and manholes, stormwater management, tree maintenance, and the inside/outside maintenance (including grass cutting) of Village properties. This includes all Village parks. The division also ensures the adequate functioning of all street lights in the Village and its parks; paints street lines in the Village; and administers the Village's street sign network. Occasionally, the division will handle sidewalk repair, particularly in cases of tree root infiltration. Seasonally, the division has primary responsibility for snow removal from Village roadways.

The highway services division is staffed with fourteen (14) full-time employees, five of whom are primarily tasked with grass cutting during the non-winter months. The division has staff assigned to grass cutting

duties on a daily basis, covering Village properties, parks, island parks and monument park areas.

As noted, the Department of Public Works maintains the Village's parkland. These facilities include the following:

- Abendroth Park, located in the southeast corner of the Village. It features a picnic pavilion; a playground (which includes a younger children's play structure, a motorcycle swing rider, fire engines, an older children's play structure, a merry-go-round, and a tire swing); an adult softball field; and bathroom facilities.
- Columbus Park, located east of Ryan Avenue, west of I-95, and north of Fox Island. It includes a basketball court and two volleyball courts; a playground area with one large and one small play structure and a small rock climbing structure; a picnic pavilion with two picnic grills which require permits for use; a water spray play area open only during summer months; an artificial turf soccer facility requiring permits for use; and bathroom facilities.
- Edgewood Park, located on Grace Church Street between Alto and Greyrock. It includes one youth baseball field; a small playground structure; and two youth soccer fields.
- Lyon Park, the largest Village-owned park in Port Chester. Located northwest of the Village's downtown, it is bordered by King, Putnam and Parkway Drive. The park features a playground; two pavilions with picnic grills which require permits for use; two Little League fields requiring permits for use; and bathroom facilities.
- The Joseph Curtis Recreation Park, located north of the Village's downtown, not far from Lyon Park. The park is bounded by Putnam Avenue on the west, Locust Avenue on the East and Willett Avenue from the South. It includes one small playground structure with four swings; one adult baseball field and batting cage, which requires a permit for use; one roller skating rink; bocce courts with fencing and lighting; one full basketball court; and bathroom facilities.

Sanitation

The sanitation division picks up solid waste, recycling and bulk trash in the Village of Port Chester. A general service funded through Village property taxes, the division runs each garbage route twice per week on Mondays, Tuesdays, Thursdays and Fridays, and also provides bulk and white goods pickup on Mondays. In addition, the division handles

garbage at Rye Town Park beach and Crawford Park, and will remove green waste as needed.

On pickup days, six sanitation trucks run routes with three employees on each vehicle. Although sanitation employees will be re-deployed as needed for plowing over the winter, they are otherwise dedicated to the sanitation function.

The sanitation operation utilizes a fleet of eight 10-wheel/31-yard sanitation trucks and two “split-hopper” recycling trucks.

Automotive Garage

The garage division is the third component of the Department of Public Works. Operating out of the facility at 82 Fox Island Road, staff of four full-time mechanics is tasked with maintaining all public works equipment and vehicles for other departments, including the police and fire fleets.

Village of Rye Brook

The Village of Rye Brook’s Department of Public Works is charged with maintaining approximately 33 centerline miles of Village-owned streets, along with stormwater drainage and sewers. Unlike DPWs in Port Chester and Mamaroneck, Rye Brook Public Works does not maintain parkland – that function is handled by a separate Village of Rye Brook Parks and Recreation Department. Still, the two departments interact regularly and share capital and staff resources on an as-needed basis. Facilitating this cooperative relationship is the fact that the Village’s DPW and Parks/Recreation Department operate out of the same “hub” location (albeit in separate buildings). This close interaction breeds a working relationship between the two departments. For example, the Highway Department has access to larger-scale capital equipment that is utilized for parks work as needed; further, parks personnel will assist Public Works as manpower needs require, particularly in the fall and winter seasons for tasks such as plowing and the cleaning of catch-basins.

The Public Works Department operates with a staff of 13 full-time employees:

- A Superintendent of Public Works, who also acts in the capacity of acting engineer, supported by one clerical staff member;
- A General Foreman;
- A Garage Foreman/Mechanic and two other mechanics (of which one serves in the capacity of half-mechanic, half-laborer); and
- Seven laborer/MEO staff.

The Department's primary responsibilities include road repairs, curbing, catch basins, paving, sewer/drain work, snow removal, leaf collection, cleaning Village-owned sidewalks and fixing damaged trees. In general, the Department does not provide routine tree work, but will handle clean-up in the event trees are damaged.

Approximately half of the Village's Public Works fleet is stored under cover. Key pieces of the Department's fleet include the following:

- One large loader;
- One small loader;
- One backhoe;
- One sweeper;
- Six 6-wheel dump trucks;
- Five 8-to-10 yard dump trucks;
- One pickup truck;
- A sewer jet truck; and
- An air compressor.

As noted, Public Works operates from the same location as the Village of Rye Brook's Parks/Recreation Department, though in different buildings. Whereas Parks/Recreation is located out of a Village-owned building at the site, the Department of Public Works is based in a Town of Rye-owned facility. Notably, the Town of Rye accesses fuel via the Village's fuel depot on the site. The Village charges the Town back for fuel consumption, using a fuel key/reporting system.

Village of Mamaroneck

The Village of Mamaroneck's Department of Public Works services all major Village infrastructure, including 96-lane miles of roads, 16 Village facilities, all Village parks and the Village's entire vehicle fleet. The department is organized into the following functional divisions:

- *Administration*, responsible for overall management of the department, is staffed by one general foreman, one assistant general foreman, one office assistant and a part-time office clerk;
- *Parks*, responsible for turf/landscape management, ball field maintenance and beach maintenance at Village parkland, is staffed by one parks foreman, six parks groundsmen, one MEO (mechanical equipment operator) and two laborers;
- *Highway Maintenance*, responsible for all street maintenance, snow removal, street sweeping, tree maintenance, leaf collection (in the fall season), metal collection and TV/computer pickup, is

staffed by three HMEOs (heavy mechanical equipment operators), four MEOs and three laborers;

- *Facilities Maintenance*, responsible for general maintenance (and repairs and projects) in Village buildings and parks *and* maintenance of street/traffic lights, is staffed by one maintenance worker;
- *Sanitation*, responsible for twice weekly rear-yard garbage collection, recycling collection, bulk waste pickup and yard waste collection, is staffed by one sanitation foreman, 13 MEOs and one laborer;³⁵
- *Central Garage*, responsible for fleet maintenance and inspection of all Village vehicles and equipment, is staffed by one lead maintenance mechanic, one senior auto mechanic and two auto mechanics;
- *Sewer*, responsible for maintenance of sanitary and storm sewers in the Village, as well as overseeing contractors inspecting/repairing sewer lines, is staffed by a sewer foreman; and
- *Signs*, responsible for repairing, removing and replacing street signs and other regulatory signage as needed.

The Department of Public Works' fleet includes nearly 70 major pieces of equipment including light/heavy duty trucks, pickups, trailers and other apparatus.

As noted, the Department of Public Works maintains the Village's parkland. These facilities include the following:

- Bub Walker Park, located at the end of Grand and Plaza Avenues, includes a sitting area and a bocce court;
- Columbus Park, on Van Ranst Place off of Mamaroneck Avenue, includes a playground, swings, a full lighted basketball court and a half court, and benches;
- Florence Park, located between Park and Keeler Avenues, includes two lighted full basketball courts, two tennis courts, a 1/3-mile jogging/walking path, checker tables, benches, and a playground;

³⁵ The primary sanitation fleet includes six Mack trucks and four trailers.

- Gianunzio Park, located at Plaza and Washington Streets, includes a sitting area with tables;
- Gillies Park, at the intersection of Orienta Avenue and Old Post Road, includes a grass area;
- Guion Creek Nature Trail, along Shore Acres Drive, includes trails through a natural salt water marsh area on the Long Island Sound;
- Harbor Island Park, located at Mamaroneck Avenue and Boston Post Road, is the largest Village-owned park; it spans 44 acres and includes a playground, swings, a 700-foot-long sand beach, a spray ground, a pavilion, restrooms, newly-renovated showers, a marina, a boat launching area, docks, fishing floats, a tennis club, picnic tables, benches, swing benches, ball fields and a parking lot;
- Jefferson Avenue Park, located at Jefferson Avenue and North Barry Avenue, includes a playground, swings, and a half basketball court;
- Meighan Park, located on Boston Post Road across from Harbor Island Park, includes a sitting area;
- O'Connell Park, located on Phillips Park Road, includes a sitting area with checker tables along a stream;
- Pape Memorial Park, located at Old White Plains Road and Madison Street, includes a sitting area;
- Stanley Avenue Park, located at Stanley Avenue and Fenimore Road, features a playground, swings, and a 3/4-size basketball court;
- Tompkins Park, which includes a flagpole and a veterans' memorial, located at Boston Post Road and Tompkins Avenue;
- Ward Avenue Park, located at Ward Avenue and Spencer Place, includes a playground and a walking path along a stream; and
- Warren Avenue Park, on Warren Avenue off of Mamaroneck Avenue, which features a playground, swings, a 3/4-size basketball court, tennis court, ball field, nature trail and walking track.

The department operates out of three primary properties: 313 Fayette Avenue, which includes two mechanic and storage garages; 314 Fayette Avenue, which includes a large metal building and outdoor

parking/storage space; and 100 Mamaroneck Avenue, which includes a metal building and additional outdoor parking/storage.

Recreation

Recreation functions are administered by a separate recreation department in each of the three Villages. The Town does not have a formal recreation office.

Village of Port Chester

The Port Chester Recreation Department employs one full-time Recreation Leader, one full-time Recreation Assistant and two part-time Recreation Assistants.

The mission of the department is to create and promote recreational, cultural and play opportunities for all Village residents and to enrich their lives by preserving and enhancing all of Port Chester's parks and nature areas. The Village's Department of Public Works carries out property maintenance and miscellaneous grounds work at all Village-owned parks (for additional information, see that section of this report). The Recreation Department employs seasonal park attendants to help with grounds clean-up, but these employees do not have access to vehicles or equipment.

The department expanded programs under the leadership of a Superintendent from 2000-2010, but has since reduced expenditures on personnel. Today, department costs are spread over several budget items, including parks and youth programs; recreation; celebrations; and adult recreation. After a retirement in 2010, the Superintendent position was not filled, and the department subsequently has been supervised by the Recreation Leader. The difference between actual expenditures for 2008-2009 and adopted budget figures for 2011-2012 reflects a 33 percent decrease in personnel services expenditures under "Parks" in the Village of Port Chester. A 23 percent decline was observed under "Youth Programs." However, expenditures on seasonal day camp personnel increased by 19 percent over the same period.

The department runs all special events in Port Chester, various day camps, athletic programs and after-school programs. As many as 100 seasonal employees are brought on by the department annually to aid with administering camps and soccer programs, as well as the expanded after-school programming.

The department does not have primary access to an indoor gym facility, though it can obtain permission through the local school districts to utilize school gym facilities. This requires that the Recreation Leader abide by a formal space reservation process which begins in October; the department is not notified until February as to whether an indoor school facility has

been booked for the requested program. The school district reserves priority over booking spaces for its own programming.

The Recreation Department utilizes a number of Village-owned park facilities (as detailed in the Parks section of this report), including:

- Abendroth Park;
- Columbus Park;
- Edgewood Park;
- Lyon Park; and
- Joseph Curtis Recreation Park.

Recent park improvement projects included new playgrounds installed at Edgewood, Lyon, Columbus and the Joseph Curtis Recreation Park. Two youth soccer fields at Edgewood were completed in 2010, and Columbus Park was upgraded with basketball and volleyball courts, a picnic shelter, and restoration of paths and lighting. A water spray area was added there in the summer of 2004, and an artificial turf soccer field in 2006. These projects were paid through Community Development Block Grants from Westchester County and community matching funds.

The Recreation Department uses the Town-owned Crawford Park and Rye Town Park for some athletic and summer camp programs, and a small storage room located at Crawford Park's historic mansion to store equipment. Storage is a concern for the department; staff members report that equipment is stored in various locations throughout the Village and not in one centralized location.

An activities brochure is published by the department each season, advertising activities for children, adults, and senior citizens. Several new programs were added in recent years, including a new free playground program at Columbus Park, instructional after-school programs, floor hockey, basketball, tennis, a "Cub Camp" for children ages three through five, and a "Mini-Camp" during local students' February school break. The Recreation Department also expanded soccer programs due to community interest; approximately 230 children participate in the department's Saturday Recreation League and fall and spring travel leagues each year. Around 175 children (grades 1-6) enroll in the department's six-week day camp program held during the summer break at one of the school district's elementary school facilities.

Village of Rye Brook

Recreation functions in the Village of Rye Brook are handled by the Department of Parks and Recreation. The *recreation administration functions* are handled by a full-time Superintendent; two full-time Recreation Leaders and one full-time senior office assistant. (Note:

Additional staff members handle the department's *parks maintenance functions*, as detailed in that section of this report).

The department provides recreation programming for residents and funds maintenance of parks and the exterior grounds of the Anthony J. Posillipo Community Center. Several seasonal employees are hired annually to assist with facilitation of various recreation programs. The adopted budget for 2011-2012 recommends the hiring of a new seasonal director to oversee the department's camp program. The department also works with Blind Brook High School to operate a Youth Employment Services Office, providing support to local youth in applying for available seasonal positions.

The Rye Brook Advisory Council on Parks and Recreation serves as an advisory body to the Village Board of Trustees and as a liaison between the Board and the Rye Brook community in recommending programs, actions and activities related to recreation. The body, which includes nine citizen members, holds public meetings on the first Tuesday of every month to assess program offerings and to address the needs of the public.

The Parks and Recreation Department maintains several of its own parks and also uses Town-owned Crawford Park and local school facilities for recreation programming through formal and informal agreements. Some summer programs also utilize Rye Town Park. Park facilities utilized by the department for programming include:

- Pine Ridge Park;
- Garibaldi Park;
- Rye Hills Park;
- Harkness Park;
- Rye Brook Athletic Fields;
- Magnolia Park; and
- Rich Manor Park.

The number of Parks and Recreation Department facilities and programs available to Rye Brook residents has grown over the last decade and continues to grow, along with participation levels. The 2011-2012 budget reflects a recommendation that program funding for the department increase by nearly 15 percent over the last fiscal year, or \$52,000 (not including personnel costs). Funding increases were balanced by a 13 percent increase in year-over-year revenue, at just over \$55,000. Revenue is generated by program enrollment and sponsorship, and the sale of permits for the use of tennis courts and park facilities.

A program brochure is published three times per year in August, December and March, advertising activities available to Rye Brook residents ranging in age from pre-kindergarten to senior citizens. The

Department of Parks and Recreation shares resources with the Senior Services Department and Anthony J. Posillipo Community Center to offer programming to local seniors, such as trips, classes, daily lunches and health screenings. The department also operates a Teen Center out of the Community Center facility.

Programs offered to youth vary by season and include day camp, teen camp, sponsored little league baseball and softball programs, a basketball league, youth bowling, youth lacrosse, ice skating lessons, flag football, volleyball, fencing, sports clinics, music lessons, cooking classes and after school programs. Girl Scouts and Boy Scouts/Cub Scouts programs are also available to residents. Depending on the season, adults can enroll in tennis lessons or a tennis league, fitness classes, a quilting group, line dancing and a drum circle group. Programming is also made available to special populations through the Southeast Consortium for Special Services, Inc.³⁶ and the Rye Brook/Port Chester ARC. In addition, the Department of Parks and Recreation hosts special events each season. They include monthly “Movie Nights in the Park” in the spring and summer; a Little League Opening Day parade/ceremony; a Rye Brook Birthday Celebration annually in June; a youth baseball/softball competition; “Halloween in the Park;” and “Lunch with the Bunny” on Easter.

Village of Mamaroneck

The Village of Mamaroneck Recreation Department employs one full-time Recreation Superintendent and one full-time Recreation Assistant. Additionally, the department employs one full-time Office Assistant and a seasonal part-time Beach Manager. (Note: The Village’s Department of Public Works carries out property maintenance and miscellaneous grounds work at all Village-owned parks. For additional information, see that section of this report.)

As many as 200 part-time seasonal employees (including lifeguards, camp counselors, janitors and more) are hired by the Village on an annual basis. Under the Beach Manager, seasonal employees including lifeguards, beach attendants, a parking attendant, a preseason manager, a preseason attendant, assistant beach manager, and a preseason lifeguard are brought on during the spring and summer months.

³⁶ The Southeast Consortium for Special Services, Inc. is a non-profit organization providing leisure services to citizens with developmental and other disabilities residing in member municipalities (Town/Village of Mamaroneck, Town/Village of Scarsdale, Town/Village of Harrison, Town of Eastchester, Town of Pelham, City of Rye, Village of Rye Brook, Village of Port Chester, Village of Larchmont, Village of Bronxville and Village of Tuckahoe).

A Teen Center Supervisor, assistant supervisors, sailing instructors, assistant sailing instructors, and campout staff are employed on a part-time and (for sailing and campout programming) seasonal basis to support youth services programming. The department's Day Camp program during the summer months employs a seasonal Director, assistant director, counselors, physical education instructor, arts and crafts instructor, lifeguards, custodial workers and a marine instructor.

The department publishes two brochures annually, advertising spring/summer and fall/winter programming. The department's staff manages all recreation programs offered by the Village, including scheduling at all playing fields and recreational facilities. Like its neighboring municipalities, the Village of Mamaroneck Recreation Department makes programming available to residents at all age levels. The department oversees fourteen parks, a 700-foot sand beach and Beach Pavilion, tennis courts, softball and soccer fields and a recreation center. The department also plans and facilitates seasonal special events, including a fishing rodeo, spring carnival, family campout, family fun night, turkey trot, Halloween celebration, Natural History Museum trip, and tree lighting social.

The department shares services with the Town of Mamaroneck Recreation Department, jointly conducting a youth kayak program and sharing the Town's pool for summer camp activities. In return, the Town of Mamaroneck uses the Village's beachfront for its summer programming. The Village of Mamaroneck Recreation Department does not cross service delivery with any other municipalities located within the Town of Rye.

Though the Recreation Department utilizes parks for programming, the Village's Department of Public Works is responsible for overall maintenance of the properties. Village-owned parks in Mamaroneck are as follows:

- Bub Walker Park;
- Columbus Park;
- Florence Park;
- Gianunzio Park;
- Gillies Park;
- Guion Creek Nature Trail;
- Harbor Island Park;
- Jefferson Avenue Park;
- Mieghan Park;
- O'Connell Park;
- Pape Memorial Park;
- Stanley Avenue Park;
- Tompkins Park;

- Ward Avenue Park; and
- Warren Avenue Park

In 2010-2011, the Recreation Department observed significant increases in special event attendance. For instance, the Village Turkey Trot participation and sponsorship numbers doubled in size from 2008. The second year of the Village's Summer Day Camp was well-received by residents, with an 11 percent increase in attendance over the program's first year. Beach attendance increased by 50 percent, with 18,000 total visits recorded. New programs and special events were introduced, including an Adult/Teen Beach Volleyball League; youth Kung Fu; an athletic clinic for youth; a "Family Fun Night;" and a Teen Center program for Middle and High School students.

Solid Waste Collection

Solid waste collection is the responsibility of the Villages, and they deliver it in different ways. The Town has no involvement in the delivery of solid waste collection or recycling services.

Village of Port Chester

In the Village of Port Chester, collection of solid waste, recycling and bulk trash is provided by the Department of Public Works. For additional detail, see the Public Works section of this report.

Village of Rye Brook

Recycling and solid waste collection services are performed by a private contractor under contract. The current vendor is AAA Contracting, and the contract is bid out every two to three years.

Village of Mamaroneck

In the Village of Mamaroneck, collection of solid waste recycling and bulk/yard waste is provided by the Department of Public Works. For additional detail, see the Public Works section of this report.

APPENDIX

Town Asset Summary

Town of Rye Summary of Fixed Assets

(as of Dec 31, 2010)

	<u>Cost Value</u>	<u>A/D</u>	<u>Book Value</u>
Buildings			
Storage Bld - Williams	\$30,000	(\$30,000)	-
Town Hall	\$20,000	(\$20,000)	-
Caretakers Cottage	\$20,000	(\$15,033)	\$4,967
Mansion	\$186,000	(\$139,809)	\$46,191
Pavilion	\$42,000	(\$30,699)	\$11,301
Subtotal	\$298,000	(\$235,541)	\$62,459
Equipment			
Konica Copier	\$10,000	(\$10,000)	-
Computer System w/ Backups	\$8,000	(\$8,000)	-
Turntables	\$6,000	(\$6,000)	-
Booths	\$8,700	(\$8,700)	-
Copier	\$5,000	(\$5,000)	-
Wyse Winterm Computers	\$21,000	(\$21,000)	-
UARCO Burster	\$10,000	(\$10,000)	-
UARCO Forms Deleaver	\$15,000	(\$15,000)	-
Conference Table	\$5,000	(\$5,000)	-
Lg Conference Table	\$8,000	(\$8,000)	-
Law Library	\$20,000	(\$20,000)	-
Server and Equipment	\$37,589	(\$3,759)	\$33,830
Subtotal	\$154,289	(\$120,459)	\$33,830
Rolling Stock			
Trailer for Transport	\$7,000	(\$7,000)	-
GMC Dump Truck	\$10,000	(\$10,000)	-
Lawn Tractor	\$18,000	(\$18,000)	-
Lawn Tractor	\$18,000	(\$18,000)	-
Riding Mower	\$20,000	(\$17,166)	\$2,834
Tractor	\$25,000	(\$16,458)	\$8,542
Ford Tractor	\$50,000	(\$50,000)	-
(2) GMC Sierra Trucks	\$66,990	(\$20,097)	\$46,893
Subtotal	\$214,990	(\$156,721)	\$58,269
Infrastructure			
Otter Creek Bridge	\$835,039	(\$116,907)	\$718,132
Subtotal	\$835,039	(\$116,907)	\$718,132
Building Improvements			
Add Third Floor	\$372,719	(\$235,434)	\$137,285
Mansion Central Air	\$80,000	(\$76,666)	\$3,334
Mansion Electrical	\$75,000	(\$17,375)	\$57,625
Mansion New Roof	\$32,890	(\$10,506)	\$22,384
Mansion Outside Lighting	\$150,000	(\$94,375)	\$55,625

Mansion Plumbing	\$200,000	(\$46,333)	\$153,667
Plumbing	\$15,000	(\$3,774)	\$11,226
Storage Area	\$30,000	(\$10,785)	\$19,215
Electrical	\$3,000	(\$635)	\$2,365
New Porch	\$5,000	(\$1,512)	\$3,488
New Roof	\$6,000	(\$3,775)	\$2,225
Outside Lighting	\$3,000	(\$1,887)	\$1,113
Stucco Outer Walls	\$100,000	(\$37,166)	\$62,834
Additions	\$56,600	(\$8,490)	\$48,110
Additions - Town Hall Roof	\$79,640	(\$3,982)	\$75,658
Courtroom Renovations	\$24,799	-	\$24,799
Subtotal	\$1,233,648	(\$552,695)	\$680,953
Construction in Progress			
Courtroom Renovations	\$4,519	-	\$4,519
10 Pearl Street Renovations	\$9,997	-	\$9,997
Subtotal	\$14,516	-	\$14,516
Land			
Land	\$844,850	-	\$844,850
Subtotal	\$844,850	-	\$844,850
TOTAL	\$3,595,332	(\$1,182,323)	\$2,413,008

Town Property Inventory

Town of Rye Property Inventory

(as of Dec 31, 2010)

<u>Location</u>	<u>Property Notes</u>
Village of Rye Brook	Tax ID 135.58-1-23 / 122 N. Ridge Street / Crawford Park
Village of Port Chester	Tax ID 136.47-2-44 / Madison Avenue
Village of Port Chester	Tax ID 136.71-2-10 / 313 Locust Avenue / 2 Family House
Village of Rye Brook	Tax ID 141.35-2-43 / W. William Street / Garage Leased to Rye Brook
Village of Port Chester	Tax ID 142.30-1-85 / 10 Pearl Street / Town Hall
Village of Port Chester	Tax ID 142.30-2-4 / Pearl Street / Town Hall Parking Lot
Village of Port Chester	Tax ID 142.46-1-32 / Fox Island Road
Village of Mamaroneck	Tax ID 154.44-2-48 / E. Boston Post Road / Continental Manor Bridge
City of Rye	95 Dearborn Avenue / Rye Town Park
City of Rye	Stuyvesant Avenue / Rye Town Dock
City of Rye	North Street / Greenwood Union Cemetery
Village of Mamaroneck	Stewart Family Cemetery (belongs to Town and Mamaroneck)
Village of Mamaroneck	Gedney Family Cemetery (belongs to Town and Mamaroneck)
Village of Mamaroneck	South Barry Ave Bridge / Guion Creek
Village of Mamaroneck	South Barry Ave Bridge / Otter Creek
Village of Mamaroneck	Hillside Avenue Bridge (belongs to Town and Mamaroneck)
Village of Mamaroneck	Jefferson Avenue Bridge (belongs to Town and Mamaroneck)

Rye Town Park Asset Summary

Rye Town Park Asset Summary (as of Dec 31, 2010)

Buildings	Cost Value	A/D	Book Value
Windows	\$65,000	(\$14,083)	\$50,917
Plumbing	\$60,000	(\$22,300)	\$37,700
Shower	\$35,000	(\$10,617)	\$24,383
Electrical	\$50,000	(\$26,547)	\$23,453
Tele	\$35,000	(\$30,770)	\$4,230
Renovation	\$1,400,000	(\$303,333)	\$1,096,667
	<u>\$1,645,000</u>	<u>(\$407,650)</u>	<u>\$1,237,350</u>
Buildings			
Garages	\$5,000	(\$5,000)	\$0
Restaurant	\$10,000	(\$10,000)	\$0
Administration	\$100,000	(\$100,000)	\$0
North End Concession	\$50,000	(\$16,547)	\$33,453
Pavillion #1	\$60,000	(\$11,500)	\$48,500
Pavillion #2	\$65,000	(\$11,158)	\$53,842
Building	\$12,125	(\$3,799)	\$8,326
Building	\$12,306	(\$3,815)	\$8,491
Building	\$9,337	(\$2,863)	\$6,474
Building	\$5,881	(\$1,784)	\$4,097
Building	\$6,220	(\$1,886)	\$4,333
Building	\$6,745	(\$2,046)	\$4,699
Concession	\$150,000	(\$32,500)	\$117,500
Building	\$10,115	(\$3,034)	\$7,081
Building	\$5,220	(\$1,531)	\$3,689
Building	\$6,980	(\$2,024)	\$4,956
Building	\$9,773	(\$2,671)	\$7,102
Building	\$9,275	(\$2,473)	\$6,802
Roof	\$5,000	(\$1,233)	\$3,767
	<u>\$538,976</u>	<u>(\$215,865)</u>	<u>\$323,111</u>
Equipment			
Tractor	\$18,000	(\$18,000)	\$0
Tractor	\$18,000	(\$18,000)	\$0
Leaf Vac	\$6,500	(\$6,500)	\$0
Fence	\$150,000	(\$79,375)	\$70,625
Seawall	\$200,000	(\$46,333)	\$153,667
Gates	\$5,000	(\$4,645)	\$355
Wall	\$111,695	(\$30,583)	\$81,112
Computer	\$7,421	(\$7,421)	\$0
Surf Rake	\$6,500	(\$3,033)	\$3,467
Surf Rake	\$19,500	(\$6,825)	\$12,675
Fence	\$13,795	(\$2,415)	\$11,380
Computer System	\$43,969	(\$13,190)	\$30,779
Computer Systems	\$10,040	(\$1,004)	\$9,036
	<u>\$610,420</u>	<u>(\$237,325)</u>	<u>\$373,096</u>
Lighting			
Property	\$175,000	(\$130,083)	\$44,917
Pathways	\$250,000	(\$145,833)	\$104,167

Lighting	\$8,561	(\$2,675)	\$5,886
Lighting	\$8,840	(\$2,473)	\$6,367
	<u>\$442,401</u>	<u>(\$281,064)</u>	<u>\$161,337</u>
Rolling Stock			
Carts	\$7,800	(\$7,410)	\$390
Truck	\$10,000	(\$10,000)	\$0
Truck	\$60,000	(\$60,000)	\$0
Golf Cart	\$3,300	(\$2,310)	\$990
	<u>\$81,100</u>	<u>(\$79,720)</u>	<u>\$1,380</u>
Water			
Duck Pond	\$11,627	(\$1,993)	\$9,634
Lawn Sprinkler	\$150,000	(\$131,874)	\$18,126
Duck Pond	\$21,863	(\$4,373)	\$17,490
Duck Pond	\$50,000	(\$10,000)	\$40,000
Duck Pond	\$75,000	(\$15,000)	\$60,000
Duck Pond	\$9,000	(\$1,778)	\$7,222
Duck Pond	\$10,250	(\$2,026)	\$8,224
Duck Pond	\$90,435	(\$17,872)	\$72,563
Duck Pond	\$100,000	(\$19,286)	\$80,714
Duck Pond	\$5,000	(\$940)	\$4,060
Duck Pond	\$139,260	(\$26,194)	\$113,066
Duck Pond	\$5,250	(\$962)	\$4,288
Duck Pond	\$7,494	(\$1,231)	\$6,263
Duck Pond	\$150,000	(\$21,429)	\$128,571
	<u>\$825,179</u>	<u>(\$254,958)</u>	<u>\$570,221</u>
Building Improvement			
Furnace	\$3,650	(\$1,460)	\$2,190
Flushomators & Valves	\$3,210	(\$1,284)	\$1,926
Admin Building Roof	\$1,486,095	(\$37,152)	\$1,448,943
	<u>\$1,492,955</u>	<u>(\$39,896)</u>	<u>\$1,453,059</u>
Total Land	\$50,000	\$0	\$50,000
Total Buildings & Improvements	\$3,676,931	(\$663,412)	\$3,013,520
Total Equipment & Machinery	\$691,520	(\$317,044)	\$374,476
Total Infrastructure	\$1,267,580	(\$536,021)	\$731,559
Total Construction-in-Progress	\$0	\$0	\$0
Total	\$5,686,031	(\$1,516,477)	\$4,169,554

Bridges and Cemeteries Summary

This section provides an overview of the care and maintenance of the bridges and cemeteries for which the Town of Rye has sole or shared responsibility and their impact on the Town budget.³⁷

Overview

There are seven bridges and three cemeteries that fall under the purview of the Town of Rye.

The Town of Rye shares the cost of three of the bridges with the Village of Mamaroneck, and a fourth bridge is shared three ways with the Town of Mamaroneck included. The remaining three bridges are solely the Town of Rye's responsibility.

This split, and the way maintenance and repair/legal costs are divided, was the subject of a lawsuit and stipulation of settlement in March of 2004 after the Village of Mamaroneck had sued the Town of Rye, the Village of Port Chester and the Village of Rye Brook. As part of that lawsuit (involving the North Barry Avenue Extension Bridge), the Town of Rye, Village of Port Chester and Village of Rye Brook as third party plaintiffs also sued the New York State Thruway Authority, the New York State Department of Transportation and the Town of Mamaroneck with regard to ownership of this bridge. The towns and Villages lost the suit against the New York State Thruway Authority. Consequently, the stipulation is in full force as originally written.

Two of the three cemeteries located in the Town of Rye require weekly maintenance, which includes mowing, general cleanup and leaf removal. The third cemetery has no public access as it is completely landlocked in a residential area of Rye Neck. It was recommended in 2008 that a cost/benefit analysis of various alternatives for cemetery maintenance be performed.

Detail

The four shared bridges are as follows:

- Jefferson Avenue Bridge – This bridge stretches over the Mamaroneck River in the Village of Mamaroneck. It is a two-span concrete encased steel multi-girder with an overall length of 80 feet and width of 50 feet, built in 1931. This bridge requires a

³⁷ Source: Harris, R.G., Superintendent of Highways, Town of Rye, "Bridges and Cemeteries under the Town's Purview." Memo to Supervisor J. Carvin, Town of Rye. 28 Feb. 2008. MS. Rye Town Hall, Rye, NY.

complete replacement due to continued use and damage over the years from severe weather and occasional flooding.

The Village of Mamaroneck went through an RFP process and simultaneously sought grant funding to offset the estimated \$2-\$3 million cost. The Town of Rye is responsible for 50 percent of the final cost. There are currently plans to put out a bid request in early 2012 and expectations that construction will begin in summer 2012. The Town of Rye's expected share will amount to approximately \$1.5 million, net of grants.

- Hillside Avenue Bridge – Significant repairs are due to the Hillside Avenue Bridge. This is partially resulting from a truck accident, and thus part of the project's cost will be covered by insurance. The other portion will be split 50/50 between the Town of Rye and the Village of Mamaroneck. This project is being overseen by the Village of Mamaroneck.
- Short Street Bridge – This bridge needed sidewalk repair and was on a priority list for the Village of Mamaroneck Department of Public Works repaired in 2009.
- North Barry Ave Extension Bridge – This bridge was the subject of an appeal attempting to put the ownership back to the State Department of Transportation. Following that appeal, the repair of this bridge is split three ways between the Town of Rye, the Village of Mamaroneck and the Town of Mamaroneck as per a March 2004 stipulation.

The three bridges that are the sole responsibility of the Town of Rye are as follows:

- South Barry Ave Bridge traversing Otter Creek – This bridge was replaced in recent years and is generally in good shape although one of the supports is in need of some rust removal and painting and the sidewalk needs patching from time to time. The Town is specifying repairs to the South Barry/Otter Creek Bridge with a projected cost of around \$42,000. This project should be completed in early 2012.
- South Barry Ave Bridge traversing Guion Creek – This bridge is also in good shape with some sidewalk patching required. The Town recently completed a capital repair to the wing wall of the South Barry/Guion Creek Bridge at a \$42,000 approximate cost.
- Centennial Manor Walking Bridge – The underpinning to this walking bridge was severely impacted by early-2007 storms and

was subsequently shut down. In 2008, \$50,000 in FEMA funds was received and a replacement project ensued. The Town of Rye handled the project and paid for what was not covered by FEMA funds.

The Town is responsible for the following three cemeteries:

- A Town-owned portion of the Greenwood/Union Cemetery – The Town pays for maintenance and general upkeep for the 1-2 acre cemetery site.
- The Solomon Gedney Cemetery – A small, approximately 60 foot square, abutting a Rye Neck elementary school. The Town mows and provides general cleanup. The total landscape cost for these two cemeteries is approximately \$4,500 per year.
- A cemetery near Guion Creek – This cemetery is completely house land-locked with no public access. The Town has never maintained this cemetery.

Review of Governance and Service Alternatives

Town of Rye and Villages of
Port Chester, Rye Brook & Mamaroneck

November 2012

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Review of Governance and Service Alternatives

Town of Rye and Villages of
Port Chester, Rye Brook & Mamaroneck

November 2012

Prepared for:
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Village of Port Chester
Village of Rye Brook
Village of Mamaroneck

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Review of Governance and Service Alternatives

Town of Rye and Villages of Port Chester,
Rye Brook & Mamaroneck

November 2012

FOREWORD: ABOUT THIS REPORT

This report reviews certain governance and service alternatives for the Town of Rye community, including the Villages of Port Chester, Rye Brook and Mamaroneck. Readers should note that much of the baseline data informing this report is presented in a previous report, *Municipal Services and Financial Overview*, which was released in December 2011. Readers are encouraged to familiarize themselves with the *Overview* report in order to properly understand the data and contextual issues surrounding the options considered herein. A copy of that report can be accessed at the study website, located at www.cgr.org/ryetown.

Specifically, the current report does the following:

- Reviews options regarding a potential dissolution / restructuring of the Town of Rye in its current form;
- Presents a model for implementing a Town of Rye dissolution that results in three coterminous town-village successor municipalities representing the “former” Village of Port Chester, Village of Rye Brook, and Village of Mamaroneck (including *both* the Rye Neck section *and* the portion of the Village currently located within the Town of Mamaroneck);
- Evaluates the potential fiscal implications of implementing the model Town of Rye dissolution; and
- Identifies a range of other possible shared service alternatives that merit further, more detailed examination between and among the Villages within the Town of Rye.

The Town of Rye dissolution / restructuring model presented herein would generate the following *estimated fiscal impacts*:

1. Recurring savings of \$25 on a \$500,000 property in Port Chester, Rye Brook and Rye Neck by eliminating the Town of Rye property tax;
2. Recurring savings of \$459 on a \$20,000 property in that portion of the Village of Mamaroneck located in the Town of Mamaroneck (*i.e.* outside the Town of Rye) by eliminating the Town of Mamaroneck property tax;
3. Recurring savings of \$52 on a \$500,000 property in Port Chester, recurring *costs* of \$22 on a \$500,000 property in Rye Brook, and recurring savings of \$72 on a \$500,000 property in Rye Neck as a result of Town of Rye revenue reallocations, cost shifts and certain service adjustments that would be required by the elimination of the Town of Rye; and
4. One-time benefits from the disposition of certain Town of Rye assets and properties, valued at \$1.42 million in Port Chester (the equivalent of \$252 on a \$500,000 property), \$1.44 million in Rye Brook (the equivalent of \$290 on a \$500,000 property) and \$0.80 million in Rye Neck (the equivalent of \$199 on a \$500,000 property).

Other potential impacts and liabilities would shift from the Town of Rye to the successor municipalities, but their fiscal impact and timing are indeterminate at the present time. They include retiree health liabilities, capital and operational costs related to Rye Town Park, and capital costs related to bridge infrastructure owned entirely or partially by the Town of Rye. Still, it is important to note that the net fiscal impact of these shifts would effectively be zero because, since the entirety of the Town of Rye is covered by the three villages, taxpayers of the villages are already responsible for offsetting these liabilities on a proportionate basis according to their assessed value. So while legal ownership of the liability may transfer, the ultimate financial obligation would remain unchanged.

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INTRODUCTION

In 2010, officials in the Town of Rye and Villages of Port Chester, Rye Brook and Mamaroneck¹ launched a collaborative endeavor to analyze the feasibility of potentially dissolving the Town in order to eliminate an administrative layer of local government. In addition to Town dissolution and/or restructuring options, the effort also sought to identify opportunities to enhance inter-municipal shared services among the local governments.

Jointly, the four municipalities applied for and received a Local Government Efficiency (LGE) grant from the New York State Department of State to fund a *Rye Town Dissolution Feasibility Study and Village Alternatives Analysis*. The co-applicants formed a Study Steering Committee, made up of Town and Village representatives², and following a competitive proposal process, in June 2011 engaged CGR (Center for Governmental Research, Inc.) to produce a study that would provide factual information to residents and officials on the viability of dissolving Rye Town and pursuing additional inter-municipal shared services.

The overall study process was broken into two basic components. The first was a *baseline phase*, during which the study team would compile and review data on what currently exists across the four municipalities, in financial, operational and structural terms. The baseline phase, which concluded in January 2012 with the release of the Steering Committee's first report, *Municipal Services and Financial Overview*, developed an objective shared "knowledge base" which would serve as the key data source for the subsequent consideration of specific governance and service options. The second phase was an *options analysis*, the results of which are documented in this report. As noted above, the options analysis considered governance and service alternatives – and their operational and financial implications – in two "concept" areas:

- First, what a potential dissolution of the Town of Rye might look like, what alternative form(s) of government might be established to succeed the Town government, and what operational and/or financial efficiencies might result from a Town dissolution; and

¹ Only a portion of the Village of Mamaroneck is located within the Town of Rye, with the remainder in the Town of Mamaroneck. By contrast, the Villages of Port Chester and Rye Brook are entirely situated within the Town of Rye.

² The Steering Committee is comprised of the following officials: Joe Carvin (Supervisor) and Bishop Nowotnik (Confidential Secretary) from the Town of Rye; Dennis Pilla (Mayor) and Christopher Russo (Village Manager) from the Village of Port Chester; Joan Feinstein (Mayor) and Christopher Bradbury (Village Administrator) from the Village of Rye Brook; and Norman Rosenblum (Mayor), Richard Slingerland (Village Manager) and Daniel Sarnoff (Assistant Village Manager) from the Village of Mamaroneck.

- Second, as part of the Town dissolution study, a *high level consideration* of what potential shared service alternatives between and among the community's municipalities might prove operationally and/or financially beneficial.

As such, this report is broken into two primary sections. The first section considers the potential dissolution of the Town of Rye, and the operational and financial implications thereof. Among the most critical issues addressed are:

- In light of State law, what municipal structure(s) could result in the community if the Town were eliminated?
- How would the portion of the Village of Mamaroneck located within the Town of Rye – referred to as “Rye Neck” – need to be addressed if the Town were eliminated?
- How would services currently provided by the Town – *e.g.* assessment, tax collection, parks maintenance, bridge maintenance – be delivered if the Town were eliminated?
- How would existing Town assets and liabilities be addressed if the Town were eliminated as a municipal unit?
- How would existing non-property tax revenues (*e.g.* Rye Town Park revenue) that currently flow to the Town be allocated if the Town were eliminated as a municipal unit?
- What would be the estimated financial impact on property tax payers if the Town were eliminated?

Complementing the detailed study of Town dissolution, the second section contains a *high level* consideration of the potential for additional shared services among the community's municipalities across a variety of service areas. This review is *not* intended to provide detailed analysis of those options, but rather to highlight them as possibilities meriting further consideration by the municipalities.

PART I:
Dissolving the
Town of Rye

Draft

OVERVIEW

In the State-approved project work plan for this study, the Town and its Village partners explicitly identified Town dissolution as an option they wanted considered:

*Our objectives are...to produce a study that will provide factual and unbiased information to residents and town/village officials on the viability of (D)issolving the Town of Rye government in order to eliminate an administrative (only) level of government that provides no essential services in order to reduce the local property tax burden for its residents...*³

The potential dissolution of a Town is a complicated process with a series of cascading impacts, mainly as a function of New York State law governing municipal entities and the presence of incorporated village governments within towns. The dissolution or termination of town governments is distinct from other municipal forms in New York State. Specifically, §773 of Article 17-A of the General Municipal Law (GML), which governs consolidation and dissolution of municipal governments, explains that “a local government entity *other than a town* (emphasis added) may be dissolved and terminated by the procedure described in this title.” State law does not provide for the ability to dissolve a town government *except* where such town will be annexed into an adjoining town in the same county, as permitted under Article 5-A, §79-A of the State Town Law.

Thus, this section does not examine dissolution of the Town of Rye inasmuch as it examines a restructuring of the Town of Rye that would effectively remove a layer of government over the community. This is explained in greater detail for each of the structural options considered herein.

In considering potential restructuring of the Town of Rye, it is *absolutely critical* to note that State law would not permit the elimination of the Town in the absence of other restructuring options, since village governments cannot exist outside of towns. Thus, restructuring the Town of Rye would have to occur simultaneously to additional municipal restructuring in the community. Specifically, what would happen to the Villages that are wholly (or in the case of Mamaroneck, partially) located within the Town of Rye? For that reason, this section does not present merely a standalone analysis of *only* Town dissolution, but also contemplates the municipal restructuring concept in broader terms to include the Villages.

Basis for the option

The genesis of the town dissolution option in Rye is based upon the government’s relatively small scope of services and budget, a function of the Town of Rye being

³ Drawn from the Town and Villages’ State-approved project work plan, which can be found in its entirety on the study website at <http://www.cgr.org/ryetown/about.aspx>.

entirely covered by incorporated village governments. This makes the Town of Rye reasonably unique among its peer New York State towns. In many, even those that have villages within them, the town government is more of a “full service” municipal entity, providing an array of services such as police, highways, court and others. This tends to be the case because most towns in New York State have at least a portion of their geography as “unincorporated area” – that is, town area that is not otherwise located within the confines of a village. In those cases, the town government is the municipal service provider of last resort, and thus maintains a broader service portfolio.

Because the Town of Rye has no unincorporated area – that is, its area is *entirely covered* by the three Villages – most residents receive primary services from their respective Village government. For example, the three Villages provide police services, fire protection and highways/public works; the Town has no involvement in any of these “high-intensity” services.

This is not to say the Town of Rye is not at all involved in service delivery. Indeed, it provides a series of critical functions, such as court services, assessment, tax collection and parks maintenance. However, its overall service portfolio is narrower than typically seen in New York State towns.

Reflecting this, the Town of Rye has a budget and staff size significantly smaller than the Villages within it. As noted in the *Municipal Services and Financial Overview* report, the Town of Rye’s budget is approximately \$3.5 million, compared to \$34.8 million in Port Chester, \$17.6 million in Rye Brook and \$30.9 million in Mamaroneck. Similarly, the Town’s full-time workforce (17⁴) is significantly less than that of Port Chester (148 full-time and 65 part-time), Rye Brook (73 full-time and 21 part-time) and Mamaroneck (133 full-time and 10 part-time).

For this reason, the State-approved work plan for this study sought to analyze the potential dissolution of the Town of Rye as an “administrative only level of government that provides no essential services.”

How this section is organized

The potential dissolution of the Town of Rye is a complicated process involving many “moving parts.” For ease of understanding by the Steering Committee and general public, this section of the report breaks the various components of a potential dissolution – and the alternatives thereof – into several discrete sections. In reality, however, these various components would be integrated in any Town dissolution plan such that structural, financial and operational attributes are addressed in the dissolution process.

⁴ The Town of Rye also has 6 part-time and 75 seasonal employees.

Therefore, this section is broken into the following components:

Structural Considerations

If the Town of Rye were dissolved, what options exist for structuring the successor municipal governments?

Financial Considerations

If the Town of Rye were dissolved, what options exist for allocating non-property tax revenues; how might assets and liabilities be transferred; what additional financial responsibilities (e.g. property tax guarantees) would the successor municipal governments assume; and what would be the resulting impact on property taxpayers?

Service Considerations

If the Town of Rye were dissolved, how might currently Town-provided services be assumed by the successor municipal governments? Notably, how might Rye Town Park be addressed, given its unique position and being subject to state legislation?

Process Considerations

What is the process for dissolving the Town of Rye, and how would it be operationalized in the form of a dissolution plan?

STRUCTURAL CONSIDERATIONS

As noted above, State law is restrictive regarding the dissolution of town governments. Moreover, because of State law, any consideration of a restructured town would have to occur simultaneously to additional municipal restructuring in the community, since villages (including the three located within the Town of Rye) could not legally continue to exist *in their current form* in the absence of a town government. For that reason, the “town dissolution” discussion is not merely focused on the fate of the Town of Rye as a municipal entity; indeed, it is more a global examination of potential municipal restructuring of all local governments in the community.

This section presents an overview of the basic alternatives for the Villages of Port Chester, Rye Brook and Mamaroneck (esp. the Rye Neck portion) in the event the Town of Rye was restructured:

- A coterminous town/village for one or more of the successor governments;
- City status for one or more of the successor governments; and
- Annexation impacting one or more of the successor governments.

These options are not mutually exclusive. For example, a Town of Rye restructuring could potentially result in some combination of coterminous town/villages and city governments, depending on the structure each successor government opts for. Further, because the Village of Mamaroneck spans the boundary between the Towns of Rye and Mamaroneck, different permutations would exist for the Rye Neck portion.

Coterminous Town/Village

Creation of one or more coterminous town-village entities in the Rye community would entail dissolving the Town of Rye in its current form *and* creating one or more new towns with boundaries matching the current Village governments.

What is it?

A coterminous town-village is a partially to fully consolidated municipality with shared borders where each entity retains its identity and governmental authority. Depending on how the coterminous unit is formed, the town and village may function together as a single unit of government, meaning the duties and responsibilities of both entities are carried out by one group of officers and employees. In such an

example, the same person serves as both the village mayor and town supervisor, and the village board members also effectively serve as the town board.⁵

Where is it used?

Currently in New York State there are only five coterminous relationships among the 932 existing towns and 554 villages. Three of them – Mount Kisco, Harrison and Scarsdale – are in Westchester County. The others are Green Island (Albany County) and East Rochester (Monroe County). Among the group, East Rochester is the most recent to adopt coterminous status, having transitioned in the early 1980s.

How is it implemented?

There are currently four methods by which a town and village can achieve coterminous status.

First, a new village could be incorporated using the exact same boundaries as the existing town. In order for this to be feasible, the existing town must have no other villages within its territory and would have to comply with the other provisions found in Village Law Article 2-200. As a point of reference, the coterminous municipalities of Harrison and Scarsdale were both created with this method. In fact, Scarsdale was formed in this manner to help protect its town boundaries from being annexed by the neighboring community of White Plains. The residents of Scarsdale realized that while their town could be annexed by an act of the State Legislature, a village could not be annexed without a formal vote of its residents. Even after incorporation as a town, it took another 15 years to fully consolidate their government structures. Because the Town of Rye has multiple existing villages within it, this approach is not applicable.

Second, a new town could be created that shares the borders of an existing village. In order for this to happen, a town would have to submit a petition under Article 5 of the Town Law, calling for the division of the existing town into two towns, one of which would share the boundaries of an existing village. The process for achieving status as a new town within a town can be very rigorous. Filing an Article 5 petition starts with obtaining signatures inclusive of five percent 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 then goes to the county legislative body which must hold a public hearing and make a determination whether to grant the petition. The petition must receive 2/3 of the vote from the county legislative body. Once approved, there must then be a referendum on the division of the town at which all registered town voters (including residents of the village) would be eligible to vote. The coterminous municipalities of East Rochester

⁵ New York State Department of State Office of General Counsel. What is a coterminous town-village? Legal Memorandum LG 06. <http://www.dos.state.ny.us/cnsl/lg06.htm>

and Mount Kisco were formed in this manner. Specifically and uniquely to both, two existing towns were split to form the new town concurrent with the village.

Third, the State Legislature could adopt a special act creating the town-village entity. This process requires each existing local government that is requesting the change to submit a “home rule request” to the Legislature to enact the bill. Using this approach, the legislation would delineate new boundaries for the new municipality, and other provisions would be set forth regarding governmental administration, disposition of real property, and other assets and obligations of the existing municipalities. As a result of this process, the new boundaries could follow those of an existing town or village or be carved out to cover new boundary lines. A formal referendum is not required using this approach, but typically the State Legislature would condition the formation upon approval from the voters. The Town and Village of Green Island were both formed under separate acts of the legislature using this method.

Fourth, an existing village could annex territory adjacent to it within a town, provided that no other villages exist within the town. Villages are afforded this opportunity under Article 17 of the General Municipal Law. Essentially, the village would expand its boundaries to be coterminous with the town. In order for this procedure to be formally adopted, it requires formal votes of the town and village governing boards, plus approval by the voters at a referendum held in the outlying territory which is to be annexed. It should be noted that within New York State, this method has never been utilized to form a coterminous relationship. Moreover, because the Town of Rye has multiple existing villages (and no unincorporated area) within it, this approach is not applicable.

Post-consolidation status

Aside from process distinctions, perhaps the most notable difference between the first three methods and the fourth involves Article 17 of Village Law. Under the first three methods outlined above, the resulting coterminous entity would be subject to Article 17; under the fourth method, it would not. This article contains detailed provisions regarding the alteration of boundaries, election of officers, their powers and duties, bonds and other indebtedness, assessments and the administration of improvement districts.

Most importantly, being subject to Article 17 affords the coterminous entity the power to effectively consolidate governing structures and operate as one municipality for all intents and purposes. For instance, if a new town is created with the same boundaries as an existing village, Article 17 of the village law requires that a referendum be held to determine whether the voters wish the local government to operate principally as a village or town. After the election, there would be one governing structure with members holding office as both the town board and village trustees and functioning primarily according to the choice of the voters. Similarly, when a new village is incorporated, the town board may submit a proposition to the voters as to whether they wish the village board of trustees to function also as the

town board. If the proposition is turned down, then there will continue to be separate town and village boards even while they maintain coterminous status.

What is the impact on revenues?

Transitioning to a coterminous town-village would potentially impact certain revenue categories. Certain forms of aid – for example, federal assistance and funding through CHIP, or Consolidated Highway Improvement Program – would be received by the coterminous entity as if it were only one government. In this case, funding would be based upon the principal form of government (*i.e.* town or village) voted for as part of the referendum. Other forms of revenue – especially State aid – would continue to be received by the coterminous entity according to its status as both a town and a village. Similarly, other specific forms of State aid such as exempt railroad property funds and senior/youth programs, would be subject to the same legal provisions regardless of coterminous status.

Notably, all forms of taxation available to both the town and village remain at their disposal under the coterminous relationship.

What is the impact on school districts?

Article 17 of Village Law states that the creation of a coterminous town-village would not affect the existence or boundaries of any school district, or change the levy of collection of taxes for any school district.

Where might this option apply in the Town of Rye?

The coterminous framework could apply to each of the villages in the Town of Rye. Creating this structure in Port Chester and Rye Brook would be “cleaner” because they are contained entirely within the Town of Rye:

- The Village of Port Chester could reorganize into a coterminous town-village of Port Chester; and
- The Village of Rye Brook could reorganize into a coterminous town-village of Rye Brook.

Applying this structure in the Village of Mamaroneck, however, is more complex because the Village spans two towns. In theory, the entire Village of Mamaroneck (*i.e.* including the Rye Neck portion) could reorganize into its own coterminous town-village, although that would create fiscal and electoral effects for the entire Town of Mamaroneck.

City Status

Creation of one or more city governments in the Rye community would entail incorporating one or more of the current Villages into a separate city government, independent from any Town structure.

What is it and how is it formed?

City status represents another form under which portions of the Rye community could achieve a more consolidated municipal structure. At present, there are 62 city governments in New York State. The most recently incorporated city is the City of Rye, which was established in 1942. A recent letter from State Senator Catharine Young to the Town of North Dansville (which was exploring incorporation) provides a brief summary of the researched history of the process in Rye:

In 1939, the Village of Rye sought legislative approval of a locally drafted charter for city incorporation. This legislative request was not able to be considered by the full Legislature until the home rule approval was received from Westchester County, in addition to the Village and Town approvals that were already submitted. Specifically, passage of this local legislation was held in the Assembly until this requirement was satisfied. After home rule approvals from the County, Town and Village were received in 1940, the Village of Rye's legislative request was able to be acted upon by both Houses of the legislature.⁶

Although city status is often associated with a community's size (*i.e.* many consider cities to be larger municipal entities), size is not actually a condition for pursuing city status. In fact, "the Legislature may incorporate any community of any size as a city... Most of the state's 62 cities have populations smaller than the population of the largest village, whereas over 150 of the state's 556 villages have populations greater than that of the smallest city."⁷

The City of Rye history referenced above is instructive insofar as it highlights the legislative process required for incorporation of a city. Notably, creation of a new city requires State legislative approval, which itself is subject to "home rule" requests from the affected communities:

As a practical matter, the State Legislature does not create cities without clear evidence from a local community that its people desire incorporation. This evidence ordinarily is a locally drafted charter submitted to the Legislature for enactment and a home rule message from local governments that would be impacted by the incorporation.⁸

If any portion of the Town of Rye community desired to pursue city status, a city charter commission would need to be established that would outline the governing

⁶ Letter from State Senator Catharine M. Young to Dennis Mahus, Town Supervisor of the Town of North Dansville, February 10, 2011.

⁷ *Local Government Handbook*, New York State Department of State, 2011, p 51.

⁸ *Ibid* p 51-52.

structure and general policies for the new city. The charter would then require approval by the State legislature.

What service and revenue differences result from this form?

There are some service differentials between becoming a city and a coterminous (or other) municipal entity. The most notable involves court functions – New York State pays the operating costs of city courts. Thus, all costs associated with justice courts (except for facility maintenance) would be removed from the municipal budget of any entity that acquires city status.

Similarly, there are potential revenue differentials between becoming a city and a coterminous (or other) municipal entity. Sales tax is one example. Cities can exercise more authority over sales tax generated within their boundaries than villages or towns. Cities can “preempt” the sales tax generated within their boundaries, effectively removing it from any existing county sharing pool, and take up to 50 percent of those receipts for their own general budget purposes. In some cases, discussing the concept can put pressure on counties and make them more willing to negotiate a more lucrative revenue sharing agreement with local municipalities in order to not lose significant amounts of revenue through preemption.

What is the impact on school districts?

The effect on school districts depends on the mechanism used in the municipal reorganization and the demographics involved. Under Education Law 2(16)(b-c), when a new city is created, the school district that is not coterminous with that city but contains all of, or a portion of the city within, and a majority of the population of children, becomes by definition a city school district. Where this occurs, a new debt limit may apply – any school district wholly or partly within a city becomes subject to the 5 percent constitutional debt limit, as opposed to the 10 percent statutory debt limit that applies to non-city school districts. These school district issues would require substantial review prior to any transition to city status. Education Law contains mechanisms to allow for this sort of transition, and public referendum/referenda would likely be required.

Where might this option apply in the Town of Rye?

Although the city status concept could theoretically apply to the entire Town of Rye, to date the concept of city status has been discussed only in reference to the area covered by the Village of Port Chester.

Annexation

What is it and how is it accomplished?

Annexation, which involves changing the boundaries of a county or other municipal entity to add territory is governed by Article 17 of the State’s General Municipal Law and the Bill of Rights of Local Governments in the State Constitution, Article 9, Section 1(d). The annexation process is initiated by petition, whereby the petition describes the land area (and approximate number of inhabitants thereof), signed by at least twenty percent of the residents in the affected area *or* by the owners of more than half of the assessed valuation of all real property in the affected area. Once a completed petition is received by the governing bodies of the affected areas, property owners are notified of the process and public hearings are held to determine whether annexation is deemed to be in the public interest.⁹

What service and revenue differences result from this form?

Whether (and which) service differentials may result from any annexation would depend entirely upon the municipalities affected by a proposed annexation.

Where might this option apply in the Town of Rye?

This option would appear to apply only to the Rye Neck portion of the Village of Mamaroneck. Under a hypothetical annexation to coincide with the restructuring of the Town of Rye, Rye Neck could be annexed into the Town of Mamaroneck such that the Village of Mamaroneck (which currently spans two towns) would be wholly situated within the Town of Mamaroneck. It is important to note that, absent other structural changes, such an annexation would result in the Town of Mamaroneck’s townwide tax rate replacing the Town of Rye’s townwide tax rate for Rye Neck taxpayers. At the same time, locating the Village of Mamaroneck wholly within a single town could offer additional shared service opportunities that are not presently available due to its two-town geography (*e.g.* consolidated assessment).

Summary of Structural Options

Therefore, based on the current municipal framework in the Town of Rye and the Villages within it, a review of permissible municipal structures under State law, and a consideration of what is “feasible” in the community, the following appears to be the range of structural options in the event the Town of Rye is dissolved / reorganized:

Village of Port Chester (VPC)

- **VPC Option 1:** Reorganize as a coterminous new town-village with boundaries matching those of the current Village of Port Chester; as the

⁹ This summary is drawn in part from the publication *Consolidation, Dissolution, and Annexation of Towns and Villages: How to guide*, New York State Department of State.

Village government is already a full-service municipal provider, operate predominantly as a village

- **VPC Option 2:** Reorganize as a newly incorporated city with boundaries matching those of the current Village of Port Chester

Village of Rye Brook (VRB)

- **VRB Option 1:** Reorganize as a coterminous new town-village with boundaries matching those of the current Village of Rye Brook; as the Village government is already a full-service municipal provider, operate predominantly as a village

Village of Mamaroneck (VOM)

- **VOM Option 1:** Reorganize as a coterminous new town-village with boundaries matching those of the current Village of Mamaroneck (in its entirety, including Rye Neck); as the Village government is already a full-service municipal provider, operate predominantly as a village
- **VOM Option 2:** Keep the current Village of Mamaroneck intact in its current form, but annex the Rye Neck portion into the Town of Mamaroneck such that the Village is wholly located in the Town of Mamaroneck

Note that under both of these options, the Rye Neck portion of the Village of Mamaroneck would cease to be part of the Town of Rye, becoming either its own coterminous town-village or part of the current Town of Mamaroneck (i.e. within the current Village of Mamaroneck). However, in order to structure any Town of Rye dissolution in a way that permits fair allocation of assets and liabilities to the successor municipalities, the Rye Neck area would need to be placed within a special district, either within a coterminous town-village or within the Town of Mamaroneck. This may require special state legislation.

FINANCIAL CONSIDERATIONS

This section builds off of the “Structural Considerations” summary presented above, and reviews the potential financial implications of dissolving the Town of Rye in two respects:

- First, what are the *direct fiscal impacts* of dissolving the Town of Rye – in other words, how would the Town’s non-property tax revenue be distributed among the successor entities, how would its assets and liabilities be disposed of, and what would be the fiscal impact on taxpayers; and
- Second, what are the *indirect fiscal impacts* of dissolving the Town of Rye – that is, what impacts would be associated with the restructuring of each successor entity (see options identified in the preceding section)?

Readers should note that any dissolution and/or restructuring of the Town of Rye and the Villages within it would result in a series of compounded fiscal impacts. That is, the successor municipalities and taxpayers they serve would be impacted *both* by the direct impact of eliminating the Town in its current form *and* by the actual restructuring that ends up being applied to the village they reside within. However, to facilitate analysis and for ease of understanding, the fiscal impacts are broken out and considered independently in this section.

Dissolving the Town of Rye into a coterminous or other successor structure would create a series of financial impacts, including revenue distribution and disposition of assets and liabilities. Those impacts are considered below.

Divesting Town Revenue

Transitioning to a coterminous town-village structure in part or all of the Town of Rye would create revenue implications for the successor governments. As noted previously, certain forms of aid would be reduced (*e.g.* federal revenue and Consolidated Highway Improvement Program funds); others, including State aid, would continue to be received by the coterminous entity as if the Town still existed independently.

It is important to note in this context that under a coterminous structure, *all forms of taxation available to both the Town and Villages today would remain at their disposal a coterminous framework.* In theory, for example, coterminous entities could continue to levy Town property taxes to offset service costs. However, given that the intent of this study is to examine potential fiscal impacts of effectively eliminating the Town government, we consider below only the *non-property tax* revenues that are currently received by the Town of Rye and how they would be redistributed in the event of restructuring.

In order to isolate the non-property tax revenues that may be affected in the event of restructuring, CGR reviewed the Town's 2012 approved budget. The budget contains \$3,448,245 in *total* budgeted revenues. Of that total, property taxes account for \$329,945 (and are excluded from this analysis) and appropriated fund balance accounts for \$690,000 (and is considered in the next section on assets and liabilities). The remaining \$2,538,300 breaks out as follows:

Town of Rye Revenues, 2012 Approved Budget
(*excl. property taxes and appropriated fund balance*)

Interest and Penalties	\$800,000
Mortgage Tax	\$650,000
State Aid	\$375,000
Tax Collection Fees	\$185,000
Sale of Property	\$150,000
Fines and Forfeitures	\$140,000
Crawford Park Fees	\$100,000
Investment Earnings	\$50,000
PILOT	\$40,000
Other Revenue	\$30,000
Town Clerk Fees	\$15,000
Rents – Government	\$3,300
Total	\$2,538,300

Each of these revenue categories, and their disposition/reallocation options, is considered below.

Interest and Penalties

This pertains to interest charged on delinquent taxes from their due date to the actual date of payment and amounts assessed as penalties for payment of taxes and penalties after the due date. A small percentage of these revenues result from the payment of delinquent Town of Rye taxes, which would go away under the proposed dissolution. However, some of this revenue is attributable to taxes collected by the Town on behalf of other entities, including school districts, villages and Westchester County. Thus, interest and penalties on those tax levies would continue, but would be allocated to the entities then responsible for collecting them. CGR estimates that approximately \$798,000 of this revenue line would remain (after removal of the Town property tax component), and would be distributed to the successor municipalities based on the taxes levied in each of them. Where a levy applies to multiple municipalities (*e.g.* Westchester County, which impacts all three Villages, or the Port Chester Schools, which impacts both Port Chester and Rye Brook), the interest and penalty revenues are allocated to the successor municipalities based upon their proportionate share of the tax base contributing to that levy.

Mortgage Tax

This pertains to revenues derived from taxes imposed on debt secured by a mortgage on real property. The program is administered by the county acting as the agency of the state. This revenue item would continue.

State Aid

This pertains to revenues derived from annually appropriated general purpose aid to the Town for unrestricted use. This revenue item would continue *only* under coterminous structures (VPC-1, VRB-1 and VOM-1).

Tax Collection Fees

This pertains to the fees paid by the Villages and School Districts for which the Town of Rye currently collects property taxes. The fee is effectively compensation for the Town serving as property tax guarantor (*i.e.* covering unpaid village and school taxes) under the current structure. Assuming the Town property tax levy were eliminated as part of this restructuring, and assuming the Villages take over their own tax collection from the Town, this revenue item would not continue.

Sale of Property

This pertains to revenues derived from the sale of real property and/or municipal equipment. Since 2009, this revenue line for the Town has ranged from zero to \$285,000, reflecting the variability of when property is available to be sold (and when it actually is sold). For this reason, our analysis assumes this revenue would not continue under any option. [Note: Our analysis treats this budgeted revenue category as distinct from the potential sale of property and other assets (*e.g.* Town Hall), which could be enabled in a Town dissolution. That potential is considered later in this section.]

Fines and Forfeitures

This pertains to a series of revenues derived from fines and penalties, including forfeited bail deposits and confiscated deposits from bidders. This revenue item would continue. However, it is important to note that the Village of Port Chester currently has its own court; the Village of Rye Brook, by contrast, uses the Town of Rye's court. Therefore, it is reasonable to conclude that much of this fine revenue is produced as a result of Rye Brook cases processed by the Town of Rye court. As such, our model allocates all of these dollars to the successor municipality in Rye Brook.

Crawford Park Fees

This pertains to revenue generated from the use of Crawford Park (*e.g.* rentals of the pavilion and ball fields). This revenue item would continue, however its distribution

would be subject to resolution of park ownership and access issues. For example, if ownership of the park was transferred to the successor municipality in Rye Brook (as the park is located in Rye Brook), one option could involve the Village of Rye Brook retaining all associated revenue. By contrast, if the park retained its status as a townwide asset (irrespective of ownership and maintenance issues), associated revenue could be distributed to the successor municipalities on a per capita or assessed value basis. A third option could involve applying associated revenue to offset any park maintenance costs in the first instance, and distributing any remaining revenue to the successor municipalities proportionally.

Investment Earnings

This pertains to revenues generated through interest-bearing accounts in which the Town maintains balances during the year. This revenue item would continue, although the amount would be smaller as a result of a smaller Town cash pool (*i.e.* no Town property tax).

PILOT

This pertains to payments in lieu of property tax received by the Town. This revenue item would continue.

Other Revenue

This pertains to other miscellaneous non-tax and non-fee revenue generated by the Town. A relatively small revenue line, our analysis assumes this revenue would not continue under any option.

Town Clerk Fees

This pertains to fees derived from the clerk's office. This revenue item would continue.

Rents – Government

This pertains to rental income the Town receives for certain office space at 10 Pearl Street. A relatively small revenue line, our analysis assumes this revenue would not continue under any option, particularly since a restructuring would likely enable the disposition of the current Town Hall.

Disposition of Town Assets

Although the Town of Rye provides a limited number of services, it does own a series of assets related to its basic municipal responsibilities. Those assets include real property (*e.g.* Town Hall at 10 Pearl Street) and capital assets (*e.g.* “rolling stock” such as vehicles, as well as office equipment). In the event of a Town

dissolution/restructuring, those assets would need to be disposed of. In addition to these “hard” assets, the Town also has certain balance sheet assets in the form of fund balance reserves.

Capital Equipment and Property

There is limited direct overlap between the Town’s capital assets and those of the Villages. This is a function of the fact that there is little direct overlap between the services provided by the Town and the Villages. For example, the Villages each maintain full stocks of public works apparatus; the Town does not. Similarly, the Villages have their own police vehicle fleets; the Town does not. As a result, there is likely minimal value in having the Villages assume ownership of the Town’s capital assets. This includes items like computers, conference tables and copiers, as the Villages already have their own.

By contrast, the Town’s real property assets present a greater opportunity. The *Baseline Report* identified 17 Town-owned properties, four of which are jointly owned by the Town and the Village of Mamaroneck. In some cases, a restructuring of the Town could enable the sale of certain properties, with the proceeds distributed among the successor municipalities; in other cases, a restructuring may enable certain Town-owned properties to be deeded to the successor municipalities for repurposing, reuse and/or later resale.

The Town’s updated property inventory as of May 2012 included the following:

Properties Owned by Town of Rye (by address / village location)

122 N. Ridge (Crawford Park), Rye Brook
 285 Madison Avenue (Vacant Commercial), Port Chester
 313 Locust Avenue (Two-Family Residential), Port Chester
 W. William Street (Garage), Rye Brook
 10 Pearl Street (Town Hall), Port Chester
 Pearl Street (Town Hall Parking Lot), Port Chester
 Fox Island Road (Vacant Land), Port Chester
 Shore Drive (Vacant Land), Port Chester
 E. Boston Post (Continental Manor Bridge), Mamaroneck
 E. Boston Post (Pier / Wharf), Mamaroneck
 Garden Road (Vacant Land), Mamaroneck
 738 Halstead Avenue (Single-Family Residential), Mamaroneck
 Stewart Cemetery (behind 733 Stuart Avenue), Mamaroneck*
 Gedney Cemetery (behind 223 N. Barry Ave), Mamaroneck*
 South Barry Ave Bridge (Guion Creek), Mamaroneck
 South Barry Ave Bridge (Otter Creek), Mamaroneck
 Hillside Ave Bridge, Mamaroneck*
 Jefferson Ave Bridge, Mamaroneck*
 Rye Town Park, City of Rye**

* Co-owned by the Town of Rye and Village of Mamaroneck

** Co-owned by the Town of Rye and City of Rye

Each of these property assets and their disposition options are considered below.

Crawford Park

This property would likely remain a municipal park in its current form. The primary questions regarding its disposition pertain, first, to ownership, and second, to maintenance. Regarding ownership, two options exist:

1. Sole ownership of the property is transferred to the successor municipality in Rye Brook, given its location; or
2. The property is transferred into joint ownership including a combination of the successor municipalities in Rye Brook, Port Chester and/or the Village of Mamaroneck.

Regardless of the option chosen, transfer of this property in its current form would result in no immediate financial impact on the successor municipalities. Assuming park maintenance responsibilities from the Town of Rye may have a financial impact (see “Service Considerations” section of this report).

Madison Avenue

For the purposes of this analysis, the Madison Avenue property is assumed to be sold as part of a Town restructuring. In lieu of a formal appraisal, its potential sale price is assumed to be its current assessed value: \$206,500.

313 Locust Avenue

For the purposes of this analysis, the Locust Avenue property is assumed to be sold as part of a Town restructuring. In lieu of a formal appraisal, its potential sale price is assumed to be its current assessed value: \$486,200.

W. William Street

This is the Town garage property which is currently being leased to the Village of Rye Brook for use by its Department of Public Works. The current lease agreement runs through May 31, 2015. As part of a Town restructuring, two options exist:

1. Transfer ownership to the successor municipality in Rye Brook for continued use in its current form; or
2. Sell the property (which would necessitate the successor municipality in Rye Brook identifying a suitable alternative location for its Department of Public Works). In lieu of a formal appraisal, its potential sale price is assumed to be its current assessed value: \$790,000.

10 Pearl Street

For the purposes of this analysis, the Town Hall property is assumed to be sold as part of a Town restructuring. In lieu of a formal appraisal, its potential sale price is assumed to be its current assessed value: \$1,000,000.

Pearl Street Parking Lot

For the purposes of this analysis, the Town Hall parking lot property is assumed to be sold as part of a Town restructuring. In lieu of a formal appraisal, its potential sale price is assumed to be its current assessed value: \$500,000.

Fox Island Road

For the purposes of this analysis, the Fox Island Road property is assumed to be sold as part of a Town restructuring. In lieu of a formal appraisal, its potential sale price is assumed to be its current assessed value: \$192,700.

Shore Drive

For the purposes of this analysis, the Shore Drive property is assumed to be sold as part of a Town restructuring. In lieu of a formal appraisal, its potential sale price is assumed to be its current assessed value: \$168,800.

E. Boston Post Road (Continental Manor Bridge)

As a piece of infrastructure, this property is assumed to be retained in its current form/use. The primary questions regarding its disposition pertain, first, to ownership, and second, to maintenance. Regarding ownership, two options exist:

1. Sole ownership of the property is transferred to the successor municipality in Mamaroneck, given its location; or
2. The property is transferred into joint ownership including a combination of the successor municipalities in Rye Brook, Port Chester and/or the Village of Mamaroneck.

Regardless of the option chosen, transfer of this property in its current form would result in no immediate financial impact on the successor municipalities. However, the transfer of bridge maintenance and capital cost responsibilities from the Town of Rye may have a financial impact (see “Service Considerations” section of this report).

E. Boston Post Road (Pier/Wharf)

This property is assumed to be retained in its current form/use. The primary questions regarding its disposition pertain, first, to ownership, and second, to maintenance. Regarding ownership, two options exist:

1. Sole ownership of the property is transferred to the successor municipality in Mamaroneck, given its location; or
2. The property is transferred into joint ownership including a combination of the successor municipalities in Rye Brook, Port Chester and/or the Village of Mamaroneck.

Regardless of the option chosen, transfer of this property in its current form would result in no immediate financial impact on the successor municipalities.

Garden Road

For the purposes of this analysis, the Garden Road property is assumed to be sold as part of a Town restructuring. In lieu of a formal appraisal, its potential sale price is assumed to be its current assessed value: \$79,800.

Halstead Avenue

For the purposes of this analysis, the Halstead Avenue property is assumed to be sold as part of a Town restructuring. In lieu of a formal appraisal, its potential sale price is assumed to be its current assessed value: \$348,400.

Cemeteries (Stewart and Gedney) Co-Owned by Town of Rye and Village of Mamaroneck

These properties are assumed to be retained in their current form/use. Their disposition would not result in a shift of significant service responsibilities, since the Town does not currently maintain them aside from occasional mowing and weeding. For the purposes of this analysis, it is assumed that the Town's share in both properties would be transferred to the sole ownership of the successor municipality in Mamaroneck, given their location.

South Barry Avenue Bridges (Guion Creek and Otter Creek)

As pieces of infrastructure, these properties are assumed to be retained in their current form/use. The primary questions regarding their disposition pertain, first, to ownership, and second, to maintenance. Regarding ownership, two options exist:

1. Sole ownership of the properties is transferred to the successor municipality in Mamaroneck, given their location; or
2. The properties are transferred into joint ownership including a combination of the successor municipalities in Rye Brook, Port Chester and/or the Village of Mamaroneck.

Regardless of the option chosen, transfer of these properties in their current form would result in no immediate financial impact on the successor municipalities. However, the transfer of bridge maintenance and capital cost responsibilities from the Town of Rye may have a financial impact (see "Service Considerations" section of this report).

Bridges (Hillside and Jefferson Avenues) Co-Owned by Town of Rye and Village of Mamaroneck

As pieces of infrastructure, these properties are assumed to be retained in their current form/use. The primary questions regarding their disposition pertain, first, to ownership, and second, to maintenance. Regarding ownership, two options exist:

1. The Town's share of ownership of the properties is transferred to the successor municipality in Mamaroneck, given their location; or
2. The Town's share of ownership of the properties is transferred into joint arrangement including a combination of the successor municipalities in Rye Brook, Port Chester and/or the Village of Mamaroneck.

Regardless of the option chosen, transfer of these properties in their current form would result in no immediate financial impact on the successor municipalities. However, the transfer of bridge maintenance and capital cost responsibilities from the Town of Rye may have a financial impact (see “Service Considerations” section of this report).

Rye Town Park, Co-Owned by Town of Rye and City of Rye

This property would likely remain a municipal park in its current form. The primary questions regarding its disposition pertain, first, to ownership, and second, to maintenance. Regarding ownership, two natural options appear to exist:

1. The Town’s share in ownership of the property is transferred to the City of Rye, given its location; or
2. The Town’s share in ownership is transferred into a joint arrangement including a combination of the successor municipalities in Rye Brook, Port Chester and/or the Village of Mamaroneck.

Regardless of the option chosen, transfer of this property in its current form would result in no immediate financial impact on the successor municipalities. However, the transfer of park maintenance and capital cost responsibilities from the Town of Rye may have a financial impact (see “Service Considerations” section of this report).

Other Balance Sheet Assets

As of December 31, 2010, the Town of Rye’s audited financial statements showed a total fund balance of \$3.313 million. Of that total, approximately \$1.359 million was reserved for long-term receivables, and \$0.705 million was designated for inclusion in the 2011 Town budget. The remainder – approximately \$1.249 million – was unreserved/undesignated fund balance, split between the Town’s General Fund (\$1.127 million) and Capital Projects Fund (\$0.122 million).

In the event of a Town dissolution/restructuring, disposition of these fund assets could take one of two forms:

- The funds could be allocated to the successor municipalities in a fashion similar to general Town revenues, with each municipality receiving its proportionate share based on taxable assessed value in the Town of Rye; or
- The funds could be designated by one or more of the successor municipalities to pay down existing indebtedness of the Town of Rye, either immediately (for bonds/loans that are able to be pre-paid) or over time (for bonds that are not otherwise callable prior to maturity).

Regarding the second option, it should be noted that the Town of Rye’s outstanding indebtedness as of December 31, 2010 was \$1.076 million, consisting of \$48,000 on a

statutory installment bond for equipment purchases (scheduled to mature in May 2012); \$1.008 million in serial bonds for parkland acquisition (maturing in 2014) and Rye Town Park roof renovations (maturing in 2020); and approximately \$19,000 in a state pension amortization loan (maturing in 2014). Thus, sufficient fund balance appears to be available to cover the Town's outstanding indebtedness.

Disposition of Town Liabilities

A series of existing liabilities and obligations of the Town of Rye would need to be addressed in the event of a dissolution/restructuring. They include obligations such as outstanding debt and long-term employee benefits, as well as capital/operational cost shares for properties like Rye Town Park and bridges. In addition, the successor municipalities would assume the property tax guarantee responsibility currently borne by the Town of Rye. Each item is discussed in more detail below.

Outstanding Debt

As noted in the preceding section, the Town of Rye's outstanding indebtedness as of December 31, 2010 totaled \$1.076 million. This debt obligation would continue until the bonds/loans were retired, either in the short-term (through the application of available fund balance) or according to their normal maturity schedule (no later than 2020). As noted above, two options exist:

- Certain fund balances could be allocated to pay some or all of this debt as part of a Town dissolution; or
- The obligations would be paid down proportionately according to assessed value by the successor municipalities in Port Chester and Rye Brook, as well as the Rye Neck portion (whether in a coterminous town-village or in the Town of Mamaroneck). Here the fiscal impact is likely to be negligible, since the obligations of the Town of Rye are already being funded proportionately according to assessed value by taxpayers in Port Chester, Rye Brook and Rye Neck.

Long-Term Employee Obligations

Accumulated Compensated Absences

It is Town of Rye policy to permit employees to accumulate a limited amount of earned but unused sick leave and vacation leave, which is paid to employees upon separation from Town service. The Town calculates this liability based on the assumption that most employees would continue to be employed by the Town until retirement. The Town's statement of net assets for December 31, 2010 calculates the total liability of these accumulated compensated absences to be approximately \$153,000. Two options exist:

- Certain fund balances could be allocated to pay some or all of this obligation as part of a Town dissolution; or

- The obligation would be paid down proportionately according to assessed value by the successor municipalities in Port Chester and Rye Brook, as well as the Rye Neck portion (whether in a coterminous town-village or in the Town of Mamaroneck). Here the fiscal impact is likely to be negligible, since the obligations of the Town of Rye are already being funded proportionately according to assessed value by taxpayers in Port Chester, Rye Brook and Rye Neck.

Post-Employment Benefits Other than Pension (OPEB)

The Town of Rye provides continuation of medical insurance coverage to employees that retire under the New York State Retirement Systems at the same time they end their service to the Town. This plan is a single employer plan, established by the authority of the Town Board and administered by the Town. As of December 31, 2010, there were 23 retirees receiving postemployment benefits. Retirees of the Town will generally contribute 85 percent of the medical premium amounts for both individual coverage and family (dependent) coverage. Although the Town funds this obligation on a “pay-as-you-go” basis (*i.e.* it budgets each year’s annual cost), there is a long-term liability associated with this benefit. The Town’s total accrued benefit obligation for this item as of December 31, 2010 was estimated to be \$4.640 million, of which \$2.380 was for already-retired employees and \$2.260 was for eligible current employees.

In the event of Town dissolution, this obligation would be assumed by the successor municipalities in Port Chester and Rye Brook, as well as the Rye Neck portion (whether in a coterminous town-village or in the Town of Mamaroneck), on a proportionate basis according to assessed value. Here the fiscal impact is likely to be negligible, since these long-term liabilities of the Town of Rye would be funded in this manner even if the Town of Rye continued to exist.

Aside from the long-term liability, an annual “pay-as-you-go” cost of approximately \$100,000 for current retiree health benefits would also be assumed by the successor municipalities in Port Chester and Rye Brook, as well as Rye Neck, on a proportionate basis according to assessed value.

Capital Costs and Liability for Bridges and Parks

Bridges

The Town of Rye bears some responsibility – including certain cost liability – for portions of the community’s bridge network. Maintenance and cost responsibilities for each bridge were detailed in a 2004 stipulation of settlement. The stipulation assigned responsibility for three types of maintenance:

- Daily maintenance, consisting of snow plowing, street cleaning, leaf removal, garbage removal, painting of dividing lines and related tasks;

- General maintenance, consisting of pot hole repair, painting of railings, cleaning of debris from catch basins and gutters, repairing or patching curbs and sidewalks, repairing signage and related tasks; and
- Bridge maintenance, consisting of repaving, resurfacing, replacing curbs and sidewalks, replacing signage and major capital requirements including substructure repairs, superstructure repairs, erosion of surrounding embankments, and loss of material from the streambed/riverbed.

The stipulation resolved responsibilities for maintenance and repair costs as shown in the following table:

Summary: Bridge Maintenance and Cost Responsibilities

2004 Stipulation of Settlement

(TOR – Town of Rye (in **bold**); VOM – Village of Mamaroneck; TOM – Town of Mamaroneck)

	Daily Maintenance	General Maintenance	Bridge Maintenance	Notes
South Barry Ave Bridge (Guion)	VOM	TOR	TOR	-
South Barry Ave Bridge (Otter)	VOM	TOR	TOR	-
Jefferson Ave Extension Bridge	VOM	VOM	TOR/VOM	Bridge maintenance is 50/50
Short Street Bridge	VOM	VOM	TOR/VOM	Bridge maintenance is 50/50
Hillside Ave Bridge	VOM	VOM	TOR/VOM/TOM	Bridge maintenance is 33/33/33
North Barry Ave Bridge	VOM	VOM	TOR/VOM/TOM	Bridge maintenance is 33/33/33
Ward Ave Bridge	VOM	VOM	VOM	-
Tompkins Ave Bridge	VOM	VOM	VOM	-
Railroad Place Bridge	VOM	VOM	VOM	-
Waverly Ave Bridge	VOM	TOM	TOM	-
Fenimore Road Bridge	VOM	TOM	TOM	-
Rockland Ave Bridge	VOM	TOM	TOM	-
Halstead Ave Bridge	VOM	VOM	VOM/County	-

Thus, in the event of Town dissolution, the Town of Rye’s *general maintenance* responsibilities in two bridges (South Barry/Guion and South Barry/Otter), as well as its *bridge maintenance* responsibilities in six bridges (South Barry/Guion, South Barry/Otter, Jefferson Avenue, Short Street, Hillside Avenue and North Barry Avenue), would need to be addressed.

Regarding *general maintenance*, see the “Service Considerations” section of this report.

Regarding *bridge maintenance*, transferring the Town of Rye’s responsibilities would need to acknowledge certain cost liabilities that are pending or already in-process. As noted in the Baseline Report, the Jefferson Avenue Bridge (for which the Town of Rye splits costs 50-50 with the Village of Mamaroneck) and the Guion Creek bridge (for which the Town is 100 percent responsible) are expected to receive capital investments in the next year, with the Town’s estimated share amounting to \$1.8

million.¹⁰ Similarly, repairs to the Hillside Avenue Bridge are pending, although a portion of that cost will be offset by insurance from a related truck accident.

In the event of Town dissolution, these cost obligations would most likely be assumed by the successor municipalities, such that residents in Port Chester and Rye Brook, as well as the Rye Neck portion (whether in a coterminous town-village or in the Town of Mamaroneck), pay on a proportionate basis according to assessed value. Here the fiscal impact is likely to be negligible, since these obligations of the Town of Rye would be funded in this manner even if the Town of Rye continued to exist. Formalizing this cost-sharing arrangement would likely require revision to the 2004 stipulation of settlement.

Parks

Capital costs and liability issues related to Rye Town Park and Crawford Park would need to be addressed in the event of Town dissolution. These cost and liability issues would be subject (in part) to a resolution of ownership issues regarding the two parks. For example, if the successor municipality in the Village of Rye Brook were to assume ownership and maintenance responsibilities for Crawford Park, given its geographic location, it would be appropriate to vest capital/liability responsibility with it as well. By contrast, if the park was transferred to a shared ownership arrangement of more than one of the Villages in the former Town of Rye, capital/liability concerns would likely be shared.

Regarding Rye Town Park, at present the Town of Rye is responsible for 60.722 percent of capital expenses, with the City of Rye responsible for the remaining 39.278 percent. In the event of Town dissolution, the Town of Rye's share would need to be addressed. As with the Crawford Park example, these cost responsibilities would likely be subject to ownership. However, assuming the park was retained as a community resource to benefit the former Town of Rye, it would be reasonable to assume that the Town's 60.722 percent share would be borne proportionately based on assessed value by the successor municipalities in Port Chester, Rye Brook and the Rye Neck portion of the Village of Mamaroneck. By contrast, if exclusive ownership of the park were transferred to a single entity (*e.g.* the City of Rye), that entity would likely assume all capital cost liability.

Similarly, operational expenses in Rye Town Park are currently covered by the Rye Town Park Commission, with any deficit being covered by the Town of Rye (51 percent) and City of Rye (49 percent). In the event of Town dissolution, the Town of Rye's share would need to be addressed. Similar to above, assuming the park was retained as a community resource to benefit the former Town of Rye, it would be reasonable to assume that the Town's 51 percent share of any operating deficit would be borne proportionately based on assessed value by the successor municipalities in

¹⁰ This is estimated by the Town to be the principal cost. Annual debt service amounts would be dictated by the term and rate at which the borrowing is structured.

Port Chester, Rye Brook and the Rye Neck portion of the Village of Mamaroneck. The roughly \$900,000 in annual revenue generated by Rye Town Park would remain with the Rye Town Park Commission, offsetting operating expenses.

Property Tax Guarantees

Pursuant to Westchester County’s Charter, cities and towns collect the county portion of property taxes and guarantee the full amount to County government. Thus, cities and towns bear the burden of making the County “whole” on its property taxes. The Town of Rye serves not only as guarantor of the County property tax, but also guarantees the property tax levies of the Villages and School Districts for which it collects taxes. In cases of delinquent tax payments, the Town reimburses the affected entity (whether the County, Village or School District), and then pursues delinquent property owners for late collection. At any given time, the Town of Rye carries an estimated \$2 million in outstanding real estate taxes.

In the event of Town dissolution, the property tax guarantor responsibility would be assumed by the successor municipalities in Port Chester, Rye Brook and the Village of Mamaroneck. Regardless of the municipal form the successor municipalities take, they would be subject to the County Charter requirement.

For the purposes of this analysis, however, the property tax guarantee liability is treated as a cash flow liability rather than a budgetary / fiscal liability. That is, even though the successor municipalities would assume the liability from the Town for keeping the County “whole” on delinquent property taxes, the successor municipalities would simultaneously assume ownership of the liens related to those delinquent property taxes and thus, at some future point, those revenues. Just as the Town of Rye does not budget an expenditure line to account for this property tax guarantee liability, we can assume that neither would the successor municipalities.

Based on the Town’s estimation that it holds approximately \$2 million in outstanding real estate taxes at any given time, CGR estimates the property tax guarantee liability to be distributed as follows:

Distribution of Property Tax Guarantee Liability *(by successor municipality)*

Port Chester	
County Taxes	\$100,293
Port Chester Municipal Taxes	\$265,345
Port Chester School Taxes	\$534,283
Total	\$899,921
Rye Brook	
County Taxes	\$95,028
Rye Brook Municipal Taxes	\$158,341
Port Chester School Taxes	\$111,767
Blind Brook School Taxes	\$404,355
Total	\$769,490

Mamaroneck/Rye Neck	
County Taxes	\$67,915
Rye Neck School Taxes	\$262,675
Total	\$330,589

Although the liability itself is treated as a cash flow liability, there is a quantifiable savings to the Villages (and the successor municipalities) from removing the Town of Rye's property tax guarantee responsibility. At present, the Villages pay 0.5 percent of their respective levies to the Town in return for the guarantee. Using current levies as a guide, this would generate approximately \$109,667 in direct savings to the Village of Port Chester and \$65,333 in savings to the Village of Rye Brook.

Property Tax Adjustments

As noted in the "Structural Considerations" section of this report, the options for successor municipalities in Port Chester and Rye Brook include coterminous town-villages and, in the case of Port Chester, city status. In each of these options, because the successor municipality would be "self-contained" in its current Village boundary, the primary financial impacts of Town dissolution would result primarily from the disposition of Town revenue, assets and liabilities, as well as any service changes that might have to occur.

Part of that impact involves the elimination of the current Town of Rye property tax. Although relatively modest in comparison to other town governments in New York State, the Town of Rye does levy a property tax on property owners within its borders.

The budgeted tax levy for the Town in 2012 is only \$329,945, producing a tax rate of \$0.05 per \$1,000 of assessed value. In other words, a property valued at \$500,000 would pay only \$25 in Town taxes. In the event of Town dissolution, this savings would enure to each taxable property owner.

Fiscal Impact of Shifting Rye Neck into Town of Mamaroneck

Although the aforementioned savings on Town property taxes would apply to residents in Rye Neck, the situation is different from Port Chester and Rye Brook. Because the Rye Neck portion is part of the Village of Mamaroneck, which itself spans two towns, the options for a successor municipal structure could potentially involve shifting Rye Neck from one town to another. Specifically, one possible alternative in the event the Town of Rye dissolves is to shift the Rye Neck portion of the Village of Mamaroneck into the Town of Mamaroneck. Currently, the Village is split between the Towns of Rye and Mamaroneck, such that property owners (although residing in the same village) pay a different *town* tax rate depending upon whether their property is located in Rye or the Town of Mamaroneck.

As such, as part of this analysis it is important to contemplate the stand-alone impact of shifting Rye Neck from one town to another. This is not the first time such an

analysis of fiscal impact has been completed for Rye Neck. In 2007, the Michaelian Institute of Pace University was engaged to analyze the property tax “shift” that would result in the event the Rye Neck portion of the Village of Mamaroneck were shifted wholly into the Town of Mamaroneck. That analysis, documented in the 2007 report, *Annexation and Village/Town Options for Rye Neck: Fiscal and Operational Implications for the Village of Mamaroneck*, concluded that the median property in the Rye Neck section would experience an increase in property taxes of approximately \$37 as a result of the shift. According to the analysis, the typical home in Rye Neck would see its town taxes increase from \$85.28 (under the Town of Rye’s tax rate) to \$122.64 (under the Town of Mamaroneck’s tax rate).

Update of 2007 Analysis

A simple replication of the 2007 analysis using updated assessment and tax rate information indicates that the projected \$37 tax shift has widened, primarily a function of the Town of Rye winnowing down its tax rate in recent years. *Ceteris paribus*, shifting the Rye Neck portion from the Town of Rye into the Town of Mamaroneck would result in a roughly \$226 property tax increase for the typical residential property:

**Impact Analysis of Shifting Rye Neck into
Town of Mamaroneck**

(Source: CGR Analysis of NYS Office of Real Property Services data)

	Town of Rye	Town of Mamaroneck
Assuming the average single family residential property in Rye Neck, which is assessed at \$667,000 ¹		
Town full value tax rate (2011) ²	\$0.05	\$0.39
Tax to be paid	\$34.02	\$260.18
Increase from shift		\$226.17

Notes

1 Per Town of Rye Assessor

2 Per State Office of Real Property Services, accounting for equalization rates

Adjusting for Shift of Taxable Assessed Value

While the preceding analysis is instructive, it assumes away some other important shifts that would accompany bringing Rye Neck into the Town of Mamaroneck. From a fiscal perspective, perhaps the most important shift involves the value of properties within Rye Neck. Under this scenario, the taxable assessed value of properties within Rye Neck would be added to the total taxable value of the Town of Mamaroneck. Assuming the Town of Mamaroneck’s tax levy remained the same, the effective tax rate on properties would be reduced as the taxable base grows (*i.e.* as the taxable base is enlarged, the same levy can be generated through a lower tax rate).

CGR’s analysis finds that shifting the assessed value of properties in the Rye Neck portion *from* the Town of Rye and *into* the Town of Mamaroneck would have the following impacts:

- The Town of Mamaroneck's townwide assessed valuation would increase by approximately \$30.7 million, or roughly 40 percent, to a new total of \$147.7 million;
- Assuming a *flat* Town of Mamaroneck property tax levy, the typical Rye Neck property would experience a Town tax increase of \$181 per year (lower than the \$226 increase referenced in the preceding analysis); and
- Town of Mamaroneck property owners *outside* the Rye Neck portion of the Village of Mamaroneck would experience a 17 percent reduction in their Town property tax rate as a result of the addition of new taxable assessed value from Rye Neck.

Impacts on Town of Mamaroneck Property Tax from a Coterminous Town-Village of Mamaroneck

Although a restructuring of the Town of Mamaroneck is not contemplated by this study, there are potential fiscal impacts to the Town under certain restructuring scenarios involving the Village of Mamaroneck. Most notably, the Village of Mamaroneck becoming a separate coterminous town-village (VOM-1) would result in the Village's taxable assessed value being removed from the Town of Mamaroneck. Village of Mamaroneck property taxpayers currently within the Town of Mamaroneck would no longer pay the town tax, saving the typical property assessed at \$20,000 an estimated \$459 per year.

But *ceteris paribus*, because of the removal of the Village of Mamaroneck from the Town of Mamaroneck's tax base, this shift would result in an increase in current Town of Mamaroneck tax rates in the two budgetary funds into which Village of Mamaroneck residents currently pay: the Townwide general fund and Ambulance District fund. Assuming a flat Town levy, there would be a smaller tax base remaining to fund the same costs, necessitating an increase on the remaining properties.

For example, the Townwide general fund property tax rate in the Town of Mamaroneck would have to increase from its current \$21.20 per \$1,000 of assessed value to \$30.16 per \$1,000, the equivalent of 42 percent. Similarly, the Ambulance District rate would increase from \$1.76 per \$1,000 of assessed value to \$2.49 per \$1,000, the equivalent of 41 percent. Any reduction by the Town of Mamaroneck in these two fund levies would mitigate these rate increases. As the Village of Mamaroneck does not pay taxes into any Town of Mamaroneck funds outside of the Townwide general fund and Ambulance District fund, those other funds would not be affected by VOM-1.

Other Fiscal Impacts Related to Structural Options

As discussed earlier in this report, one structural option (which appears applicable primarily to the Village of Port Chester) in the event of Town dissolution could involve acquiring city status. There are certain service and fiscal impacts that would result from the shift to city status. The most notable are court functions and sales tax revenue sharing.

Court Functions

Unlike town and village governments, which are required to fund their own municipal court operations, city courts in New York are funded by the State. Thus, all costs associated with justice courts (except for facility maintenance) would be removed from the municipal budget of any town / village entity that acquires city status. In the case of the Village of Port Chester, where budgeted justice court costs totaled \$865,000 in fiscal year ending 2012, this could potentially translate into a 3.9 percent reduction in the property tax levy, *ceteris paribus*.

Sales Tax Revenue

In Westchester County, sales taxes are shared among the County, local governments and school districts. Although all local governments are effectively treated as “equals” (*i.e.* there is no separate allocation to cities or towns or villages based on their type of municipal structure), there are potential changes that could occur if a portion of the former Town of Rye acquired city status.

Under the current sharing agreement, the County’s 3.0 percent sales tax (which is atop the State’s 4.0 percent tax and Metropolitan Transportation Authority’s 0.375 percent tax) is distributed as follows:

- **The first 1.5 percent is retained by the County;**
- **The next 1.0 percent is shared as follows:**
 - 33.3 percent to the County;
 - 50.0 percent to towns, villages and the cities of Rye and Peekskill based on population;¹¹ and
 - 16.7 percent to school districts based on population; and
- **The final 0.5 percent is shared as follows:**
 - 70.0 percent to the County;

¹¹ Only Rye and Peekskill are eligible for the sharing because the County’s other cities – Mount Vernon, New Rochelle, White Plains and Yonkers – have exercised their “pre-emption” power to retain sales taxes generated within their municipality. Thus, they are excluded from any County-shared sales tax program.

- 20.0 percent to towns, villages and the cities of Rye and Peekskill based on population; and
- 10.0 percent to school districts based on population.

Based on the existing sharing agreement, if Port Chester acquired city status *and chose not to exercise pre-emption power*, there would likely be no impact on its sales tax revenue. However, if it chose to pre-empt and retain sales taxes generated within its borders, it would be exempted from the County sharing program. It is logical to expect that Port Chester would pursue a pre-emption strategy *only* if it offered a net financial benefit. Thus, we can reasonably conclude that acquiring city status would not have any negative impact on the municipality's sales tax revenue.

SERVICE CONSIDERATIONS

Town dissolution would generate a series of service impacts on the Villages of Port Chester, Rye Brook and Mamaroneck. These impacts are of two types:

- *Direct impacts*, stemming from the elimination of the Town as the **primary** provider of certain municipal services; and
- *Indirect impacts*, stemming from the elimination of the Town as a **secondary** provider of services.

An example of a direct impact is tax collection – whereas the Town of Rye currently provides that service to all three of the Villages, dissolution of the Town would necessitate a new provider. An example of indirect impact is clerk and elected government functions – although the Town provides these services under law, so too do the Village governments already.

Direct Impacts

The following services would be most directly impacted by dissolution of the Town of Rye:

- Tax collection;
- Tax assessment;
- Justice court;
- Parks maintenance; and
- Bridge maintenance.

Tax Collection

The Town of Rye's tax collection office serves the Villages of Port Chester, Rye Brook and the Rye Neck portion of Mamaroneck, and is responsible for levying and collecting taxes for Town and Village purposes; taxes owed to Westchester County (including property taxes, sewer and solid waste) by properties within the Town; and taxes owed to the Blind Brook, Port Chester and Rye Neck School Districts, as well

as six parcels within the Harrison Central School District. Within the Rye Neck section of Mamaroneck, the Town tax collection office handles only Town, County and school taxes; the Village of Mamaroneck clerk-treasurer handles Village taxes.

Thus, in the event of Town dissolution the successor municipalities in Port Chester, Rye Brook and Rye Neck would need to provide for collection of municipal, County and school taxes.

In fiscal year 2011, the Town tax collection office processed more than 55,000 transactions administering the collection of \$165 million in aggregate property tax levies Townwide. It performed this service with a staff consisting of an elected Receiver of Taxes (full-time), an appointed Deputy Receiver (full-time) and two tax aides (one full-time and one part-time). Much of the actual tax payment process has been automated by the Town. Payments are processed through a “lockbox” system that has been in place for four years, enabling more efficient tracking of funds and ensuring their deposit in the correct municipal or school account.

The key responsibilities that would need to be provided by the successor municipalities in the event of Town dissolution include:

- Computing taxes owed for each property based on County, municipal and school tax rates;
- Monitoring payment status for individual properties;
- Filing liens on delinquent properties;
- Completing required reports for the State and County; and
- Fulfilling requests for information from the public.

Options

In the event of Town dissolution, the successor municipalities would have the following basic options for providing tax collection services:

1. Each could create its own tax collection office (or in the case of the Village of Mamaroneck, expand its current office) to administer municipal, County and school tax collection; or
2. The successor municipalities could administer tax collection in collaborative fashion, maintaining the current level of centralization and automation provided through the Town’s tax collection office by designating a single municipality to be the tax collection agency for all parts of the former Town.

Option 1

Under this option, the successor municipalities in Port Chester and Rye Brook would establish their own tax collection offices, while the Village of Mamaroneck would

expand its office, to absorb the responsibility associated with tax collection services currently provided by the Town of Rye.

CGR estimates that 1.5 to 2.0 full-time positions would need to be added in both Port Chester and Rye Brook to absorb this service, assuming the current level of payment automation utilized by the Town of Rye is maintained by the successor municipalities. Based on current staff costs in the Town of Rye, it is projected that this option would add \$110,000 to \$130,000 in direct salary costs to both the successor municipalities in Port Chester and Rye Brook.

The Village of Mamaroneck's clerk-treasurer office, which already handles tax collection for the Village, would likely see a workload increase only under structural option VOM-1 (*i.e.* the creation of a new coterminous town-village). Because the Village of Mamaroneck already has some tax collection capacity, CGR estimates that 1.0 to 1.5 full-time positions would need to be added under this model. Based on current staff costs in the Town of Rye, it is projected that this option would add \$50,000 to \$70,000 in direct salary costs to the successor municipality in the Village of Mamaroneck under option VOM-1.

Under VOM-2 (*i.e.* the annexation of Rye Neck into the Town of Mamaroneck), the Village of Mamaroneck would no longer be split between two towns, possibly enabling a full consolidation of the Village of Mamaroneck's tax collection function into the Town of Mamaroneck's, similar to the current framework between the Villages of Port Chester/Rye Brook and the Town of Rye.

Option 2

This option envisions the successor municipalities in Port Chester and Rye Brook establishing a consolidated tax collection framework to more efficiently absorb the function currently being provided by the Town of Rye. Under this option, one of the successor municipalities would "house" the tax collection operation serving both municipalities. CGR estimates that this would reduce the required staffing level to 2.5 to 3.0 full-time equivalents (from a combined 3.0 to 4.0 under separate offices in option 1). It would eliminate the need to create duplicate collection systems/frameworks in both successor municipalities in Port Chester and Rye Brook, although the municipalities may opt to have the municipal building of the "non-provider" remain as a satellite payment facility to more conveniently serve residents of both municipalities. Based on current staff costs in the Town of Rye, it is projected that this option would add \$140,000 to \$165,000 in total direct salary to the successor municipalities in Port Chester and Rye Brook, compared to a combined \$220,000 to \$260,000 under option 1.

A Note on Further Consolidation and/or Outsourcing

The Town of Rye has already taken steps to automate the tax collection process by utilizing outsourced services, including a "lockbox" system and electronic posting of payments through tax service organizations and banks. The options to further

outsource this function are limited. Along the lines of option 2, successor municipalities might consider exploring broader intermunicipal options for handling tax collection services, including merging those functions with neighboring towns.

Tax Assessment

The Town of Rye's assessment office is responsible for property assessments in the Villages of Rye Brook and Port Chester, and the Rye Neck section of the Village of Mamaroneck. In addition, it serves as the assessing unit for three school districts – Blind Brook, Port Chester and Rye Neck – along with a small portion of the Harrison School District.

The Village of Mamaroneck operates its own assessment office, reflecting the complexity of being split between two towns with different taxable status dates.¹² But the Village's assessments apply *only* for Village tax purposes; for all other tax purposes within the Town of Rye – Town taxes, Village taxes (in Port Chester and Rye Brook), school taxes and Westchester County taxes – the assessment derived and maintained by the Town of Rye's assessment office is the operative figure.

To provide assessment services, the Town of Rye maintains a staff of six full-time employees – a Town assessor, two licensed real property appraisers and three assessment clerks.

Options

In the event of Town dissolution, the successor municipalities would have the following basic options for providing assessment services:

1. Port Chester and Rye Brook could create their own assessment offices, with the Village of Mamaroneck's assessment office simply extending its current valuations for Rye Neck to apply to County and school taxes as well (since they already apply to Village taxes);
2. The successor municipalities could administer tax collection in collaborative fashion. Two feasibility possibilities are:
 - a. Port Chester and Rye Brook delivering assessment functions through a consolidated office or coordinated assessment program (CAP); and
 - b. Under VOM-1, the successor coterminous town-village in the Village of Mamaroneck delivering assessment functions through a CAP with the Town of Mamaroneck, or

¹² This function costs the Village of Mamaroneck approximately \$117,000 annually. In the event of Town dissolution, the setting of a single taxable status date could enable the Village of Mamaroneck to merge this function into the Town of Mamaroneck's, thereby eliminating this as a Village expenditure.

- c. Under VOM-2, the annexation of Rye Neck into the Town of Mamaroneck enabling a single taxable status date and consolidation of the Village of Mamaroneck's assessment function into the Town of Mamaroneck's.

Option 1

Under this option, the successor municipalities in Port Chester and Rye Brook would establish their own assessment functions, while the Village of Mamaroneck (which already has an assessment function) would simply extend its valuations for Rye Neck to apply to County and school taxes as well.

The International Association of Assessing Officers (IAAO) notes that one full-time employee per each 2,500 parcels is a typical staffing level, although the range can vary from about 1,500 (in smaller jurisdictions) to as high as 3,500 (in larger ones). Based on these standards, CGR estimates that 2.5 to 3.0 full-time positions would need to be added in Port Chester to absorb this service; further, an estimated 1.5 to 2.5 positions would be required in Rye Brook. Based on current staff costs in the Town of Rye, it is projected that this option would add \$220,000 to \$250,000 in direct salary costs to the successor municipality in Port Chester, and \$160,000 to \$190,000 in direct salary costs to the successor municipality in Rye Brook. Those cost increases could be mitigated somewhat if certain functions currently performed in-house by the Town of Rye (*e.g.* appraisal) were outsourced.

In the Village of Mamaroneck, simply extending the valuations to apply to County and school taxes is not likely to substantially change workload or staffing requirements. However, adoption of a more regular revaluation schedule almost certainly would.

Option 2a

The successor municipalities in Port Chester and Rye Brook may consider delivering assessment services through a consolidated office or coordinated assessment program (CAP).

Under State law, two or more assessing units are eligible to receive a one-time payment of up to \$7 per parcel if they assess all property at a uniform percentage *and* merge their assessment functions by combining to form a consolidated assessing unit. This would involve employing a single assessor, preparing a single assessment role, assessing at uniform percentage, conducting reassessments at the same time and having a single Board of Assessment Review. (See Real Property Tax Law §1602)

Similar incentives are available by creating a "coordinated assessment program," by either employing a single assessor or contracting with the County to provide assessment services, specifying the same uniform percentage of value for all assessments and using the same assessment calendar. (See Real Property Tax Law §579)

CGR estimates that a consolidated or coordinated approach in Port Chester and Rye Brook would still require 4.0 to 5.5 positions (*i.e.* the total parcel count remains the same), however the direct salary costs could be less because the office would only require one director/assessor plus support staff, as opposed to two directors, each with their own support staff. Based on current staff costs in the Town of Rye, it is projected that this option would add \$300,000 to \$375,000 in total for the two successor municipalities *before* any State consolidation incentive aid is applied.

Option 2b

Under structural model VOM-1 (*i.e.* creation of new coterminous town-village in Village of Mamaroneck), the successor municipality could deliver assessment functions through a consolidated or coordinated approach with the Town of Mamaroneck that parallels the potential Port Chester/Rye Brook model identified in option 2a above. As the Town of Mamaroneck's assessment office already assesses Village of Mamaroneck properties for Town tax purposes, the most straightforward approach may be for the Town of Mamaroneck to be the primary service provider to both, with the successor municipality in the Village of Mamaroneck paying to offset its costs proportionately. Absorbing the Rye Neck portion within the Town of Mamaroneck's assessment area may necessitate the addition of a fractional full-time equivalent to the Town's assessment office.

Option 2c

Under structural model VOM-2 (*i.e.* annexation of Rye Neck into the Town of Mamaroneck), additional efficiencies could be generated. Namely, a single taxable status date could be established and the Village of Mamaroneck's assessment function could be merged into the Town of Mamaroneck's, perhaps obviating the Village's \$100,000+ annual cost for assessment altogether. As the Town of Mamaroneck's assessment office already assesses Village of Mamaroneck properties for Town tax purposes, the impact would be confined only to the absorption of Rye Neck properties. That may necessitate the addition of a fractional full-time equivalent.

A Note on Further Consolidation and/or Outsourcing

Tax assessment offers a variety of opportunities for intermunicipal consolidation and collaboration, with certain approaches even subject to State incentive aid. Further, there are specific functions where outsourcing may be considered, including appraisals and revaluations, where private vendors provide valuation services to the municipality under contract. Notably, in the event successor municipalities use a consolidated assessment framework (as opposed to a CAP), it would eliminate the cost of having duplicate Boards of Assessment Review (currently costing \$12,500 in the Town of Rye).

Justice Court

The Town of Rye's justice court has jurisdiction over the entire town, but the impact of Town dissolution would differ by area. For example:

- The Village of Port Chester maintains its own court (staffed by two justices, five full-time positions and three part-time positions), which is already the largest-volume municipal court in Westchester County (and seventh-largest in all of New York State); and
- The Village of Mamaroneck maintains its own court (staffed by two justices, four full-time positions and one part-time position), which is already the fifth-largest-volume court in the County; but
- The Village of Rye Brook *does not* maintain its own court, so all cases originating therein are handled by the Town of Rye Court.

As such, the justice court impact of Town dissolution would likely be minimal on Port Chester and Mamaroneck. Certain cases currently heard in Town court (*e.g.* some civil cases such as eviction proceedings) would shift to the successor municipalities, which may necessitate a modest increase in the number of court session hours. By contrast, there would be little-to-no impact on criminal case volume or traffic matters, as the Village courts in Port Chester and Mamaroneck already process those cases.

However, the impact would be more significant in Rye Brook, given the absence of existing court capacity. Under State law, towns are required to provide justice court services. Therefore, in the event the Town of Rye dissolved and the successor municipality in Rye Brook took the form of a coterminous town-village, it would be required to provide for justice court services.

In total, the Town of Rye court processed 2,971 cases in 2009, of which 2,317 (78 percent) were vehicle/traffic related. The next-largest category, civil proceedings, accounted for 374 (13 percent) of total cases. The Town administered this caseload with only two full-time personnel and two part-time justices.

Options

In the event of Town dissolution, the successor municipalities would have the following basic options for providing court services:

1. Port Chester and the Village of Mamaroneck could absorb any cases not already processed by their own Village courts; and
2. The successor municipality in Rye Brook could provide court services by:
 - a. Establishing its own justice court; or

- b. Providing justice court services in consolidated fashion with the successor municipality in Port Chester.

Option 1

Regardless of the form taken by the successor municipalities in Port Chester and the Village of Mamaroneck, their existing court capacity likely allows for absorption of Town of Rye justice court responsibilities with minimal impact (beyond, perhaps, adjusting in-court session times on an as-needed basis).

Regarding the successor municipality in Port Chester, it should be noted that under structural option VPC-2 (*i.e.* city status), the municipal cost related to court services would be assumed by the State. This would result in the removal of approximately \$850,000 in cost from the Port Chester municipal budget.

Option 2a

The current staff load (and related costs) for the Town of Rye court represents a conservative estimate of the operating expense for a newly-created court in the successor municipality in Rye Brook. Under that assumption, approximately \$250,000 in annual cost would be added to the municipal budget.

Option 2b

By contrast, the successor municipality in Rye Brook could avoid establishing its own court by leveraging the existing capacity in Port Chester. The established process for town court consolidation according to the Office of the State Comptroller¹³ is as follows:

A consolidation of town justice courts may be accomplished under the Uniform Justice Court Act, Section 106-a. This section, as amended by Chapter 237 of the Laws of 2007, authorizes two or more towns that form a contiguous geographic area within the same county to establish a single justice court. The single town court would be composed of justices elected from each town. The terms of these justices may not expire during the same year.

The process to establish a single court may be initiated by petition of registered voters of each town or by resolution of the town boards.

Petition of Registered Voters: If initiated by petition, the petition must be addressed to each town board and must be signed by at least 20 percent of the registered voters in the towns. The petition must be filed with the town clerk in each of the affected towns; one town will receive the original petition, and the other town or towns will each receive a certified copy of the petition. A sample petition can be found in the Uniform Justice Court Act, Section 106-a.

¹³ See *Justice Court Consolidation in Villages and Towns*, Office of the State Comptroller, <http://www.osc.state.ny.us/localgov/costsavings/justicecourtbrochure.htm>. Notably, this process assumes that two existing courts are being consolidated, which would be different from the process involved in dissolving the Town of Rye and immediately shifting Rye Brook jurisdiction into a consolidated Port Chester court.

Town Board Resolution: Any town board may adopt a resolution calling for the reduction of the number of justices in the town and in one or more towns that form a contiguous area. As with the petition, the resolution must be filed with the town clerk in one town and certified copies of the resolution must be filed in the other town or towns.

Public Hearing: Once the process to establish a single town court is initiated, a joint public hearing is required. The town clerk of the town in which the original petition or resolution was filed must, within 30 days after the filing of the original and certified copies of the petition or resolution, publish a notice of hearing in the official newspaper of each town, or, in the absence of an official newspaper, in a newspaper that is published within the county and has general circulation within the area of each town. The joint public hearing must be held within 20 to 40 days after the notice of hearing is published.

The town boards of the affected towns must meet at the time and place specified in the notice of hearing. One of the members of the participating town boards will be selected to preside at the meeting. At this meeting, the town boards will hear testimony and receive evidence and information that may be presented concerning the petition or resolution to establish a single town court.

Within 60 days after the hearing, the town boards must determine whether to approve the petition or resolution. The petition or resolution must be approved by each of the town boards, or the proceedings terminate and the current justice court structure continues.

Joint Resolution: If each of the town boards approves the resolution or petition, the boards must prepare a joint resolution that abolishes the office of one justice in each town, and states that the remaining justice in each town will have jurisdiction in all of the participating towns.

The joint resolution, among other things, must also identify each justice whose office will be abolished, and each justice whose office will be continued. Section 106-a(9) sets forth a process to be followed in the event that agreement cannot be reached as to which offices will be abolished in each town.

Referendum: The joint resolution must be submitted to the electors of each town at the next general election, provided it occurs more than 60 days after the final determination of the language of the resolution. If the resolution is approved by a majority of the qualified persons voting in each town, the joint resolution is adopted and the plan to establish the single town court will be implemented as provided in the resolution. However, if the joint resolution is disapproved by a majority of the persons voting in one or more towns, the resolution is defeated and no further action may be taken to implement the plan.

Separate Records: If a single town court is established under this process, each justice must keep separate sets of records and dockets and maintain separate bank accounts for each town in which he or she has jurisdiction.

When a single town court is established, each town will retain their respective fine revenues.

A consolidated court serving the successor municipalities in Port Chester and Rye Brook would need to add capacity and in-session time, but CGR estimates that the additions would be no more than the current staff load and cost associated with the Town of Rye's court. Moreover, it would generate certain efficiencies in comparison to option 2a. For example,

- While a consolidated court may necessitate an increased stipend to justices in acknowledgement of the additional caseload, it would enable the elimination of at least one justice (estimated savings of \$35,000); and
- While a consolidated court would likely require the addition of staff capacity to handle additional caseload, it could leverage existing administrative-level staff in Port Chester and add personnel at the support staff level (estimated savings of \$10,000).

With these efficiencies in mind, CGR estimates option 2b would cost Rye Brook approximately \$205,000, or roughly \$45,000 less than option 2a.

Parks Maintenance

The Town of Rye oversees care and management of Rye Town Park (including Oakland Beach), Crawford Park and three Town-owned cemeteries. [As noted in the next section, its maintenance staff also carries out the Town's bridge maintenance responsibilities.] In addition, the Town's parks maintenance staff handle regular maintenance in and around Town Hall at 10 Pearl Street and other miscellaneous properties obtained by the Town through *In Rem* proceedings.

At present, the Town assigns 2.5 full-time staff to Crawford Park for maintenance and upkeep responsibilities. This staff allocation is after a recent outsourcing of landscaping functions, which resulted in the reduction of several seasonal positions. By contrast, Town maintenance staff at Rye Town Park consists of a parks foreman (half of whose time is spent on Rye Town Park) and approximately nine seasonal employees. Additional seasonal employees (approximately 70-75) are retained as managers, cashiers, security officers and lifeguards during the warm weather season.

Options

As noted earlier, responsibility for the care and management of Town parks and cemeteries in the event of Town dissolution is likely subject to ownership. The following options appear to exist, with each Rye Town Park option almost certainly subject to state legislation amending the current structure.

Rye Town Park

(Assuming it is retained as a community resource to benefit the former Town of Rye):

- 1a. Have the Rye Town Park Commission provide maintenance services, underwritten by park-related revenues and any differential funded proportionately based on assessed value by the successor municipalities in Port Chester, Rye Brook and the Rye Neck portion of the Village of Mamaroneck
- 1b. Have the City of Rye Department of Public Works add Rye Town Park maintenance to its current parks upkeep functions, underwritten by park-related revenues and any differential funded proportionately based on assessed value by

the successor municipalities in Port Chester, Rye Brook and the Rye Neck portion of the Village of Mamaroneck

Note that under each of these options, it is assumed that the current split of operational costs between the Town and City of Rye (51 percent and 49 percent, respectively) would be retained, with the successor municipalities of the Town of Rye proportionately funding the former Town share based on assessed value.

(Assuming it is transferred to the exclusive ownership of the City of Rye):

2. Have the City of Rye Department of Public Works assume sole responsibility for maintenance functions and costs

Option 1a and 1b

Under either of these options, it is reasonable to assume that park maintenance services would remain at their current level, with the biggest change being the service provider. Under Rye Town Park Commission-as-employer model, there are likely minimal efficiencies from the staffing currently employed by the Town of Rye; under the City of Rye-as-employer model, there may be modest efficiency savings from integrating the Town's current half-time foreman costs within the City's existing Parks Department structure.

Assuming service levels and costs remain equal to what they presently are, there would be no fiscal impact on successor municipalities. In the first instance, park-related revenues would offset service costs; in the event of a deficit, the successor municipalities in Port Chester and Rye Brook, and the Rye Neck portion of Mamaroneck, would proportionately fund the former Town of Rye's 51 percent share based on assessed valuation, identical to the way they currently fund it through the Town budget.

Option 2

Under this option, the successor municipalities of the Town of Rye would lose ownership (and cost liability) for Rye Town Park and Oakland Beach. Beyond the asset transfer, this would produce savings of approximately \$115,000 (*i.e.* roughly the cost spent out of the Town of Rye budget for Rye Town Park) for the successor municipalities.

Crawford Park

(Assuming it is retained as a community resource to benefit the former Town of Rye):

1. Have the successor municipality in Rye Brook assume responsibility for maintenance, with all successor municipalities of the Town of Rye funding the service proportionately based on assessed value. *It is assumed that under this restructured framework, former Town of Rye residents in Port Chester and Mamaroneck would still have access to the Park as they do presently.*

(Assuming it is transferred to the exclusive ownership of the successor municipality in Rye Brook):

2. Have the successor municipality in Rye Brook assume sole responsibility for all maintenance functions and costs

Option 1

It is reasonable to assume that park maintenance services would remain at their current level, with the successor municipality in Rye Brook assuming the role of service provider. There may be modest efficiency savings from integrating the Town's current half-time foreman costs within Rye Brook's existing Department of Parks and Recreation structure. Assuming service levels and costs remain equal to what they presently are, there would be no fiscal impact on successor municipalities.

Option 2

Under this option, the successor municipalities in Port Chester and Rye Neck would be relieved of any cost responsibility for Crawford Park. Vesting all cost burdens on the successor municipality in Rye Brook would produce direct salary savings to Port Chester and Rye Neck of approximately \$150,000.

In this context, it should be noted that the Village of Rye Brook already utilizes Crawford Park for its recreation programming, and its Parks and Recreation staff works collaboratively with the Town of Rye regarding the upkeep of Crawford Park as needed.

Cemeteries

(Assuming they are transferred to the exclusive ownership of the successor municipality in Rye Neck):

5. Have the successor municipality covering the Rye Neck portion of the Village of Mamaroneck assume responsibility for occasional maintenance functions, with all successor municipalities of the Town of Rye funding the service proportionately based on assessed value

Option 5

Under this option, the successor municipalities in the Village of Mamaroneck would assume the periodic – estimated bi-weekly – landscaping tasks at the cemeteries. To the extent this requires additional capacity on the part of the Department of Public Works (which handles parks maintenance and landscaping), that cost would be borne proportionately by all of the successor municipalities.

A Note on Further Consolidation and/or Outsourcing

The Town of Rye recently outsourced landscaping functions for Crawford Park, allowing it to eliminate several seasonal positions. As part of shifting parks

maintenance responsibilities in the event of Town dissolution, further outsourcing may be a possibility. Whether done through a private vendor or nonprofit organization (*e.g.* Friends of Crawford Park), outsourcing may provide the successor municipalities with an opportunity to maintain current service levels more cost effectively.

Bridge Maintenance

As noted earlier, the Town of Rye’s maintenance responsibilities regarding bridges is of two types:

- “General maintenance,” which consists of pot hole repair, painting of railings, cleaning of debris from catch basins and gutters, repairing curbs and sidewalks, and repairing signage; and
- “Bridge maintenance,” which consists of capital cost responsibility for more significant repairs when needed.

Its general maintenance responsibilities span two bridges – South Barry Avenue/Guion and South Barry Avenue/Otter. In both cases, the Village of Mamaroneck is already providing “daily maintenance” for both bridges, including plowing, street cleaning, leaf removal and painting of lines.

Its bridge maintenance responsibilities span six bridges – both South Barry Avenue bridges (for which it is solely responsible), the Jefferson Avenue and Short Street Bridges (for which it is equally responsible with the Village of Mamaroneck), and the Hillside Avenue and North Barry Avenue Bridges (for which it shares equal responsibility with the Village of Mamaroneck and Town of Mamaroneck).

In the event of Town dissolution, the general maintenance responsibilities of the Town would need to be addressed for both South Barry Avenue bridges. The most prudent approach may be to have the Village of Mamaroneck assume the responsibility, both as a function of geography and because the Village is already responsible for daily maintenance of both. The 2004 Stipulation of Settlement regarding bridge responsibilities could be amended to reflect this point *and* acknowledge that any cost liabilities formerly borne by the Town for general maintenance of these two bridges would be proportionately shared by all successor municipalities of the Town of Rye based on assessed value.

Bridge maintenance responsibilities are addressed earlier in this report (see the “Financial Considerations” section of this report).

Indirect Impacts

Beyond these direct impacts, there are services currently being provided by the Town that would be less significantly impacted because the Villages (and any successor municipality they become) are already providing those same services and/or can reasonably assume existing Town responsibilities. They include the following:

-
- Clerk functions – although Town dissolution would shift certain licensing and permitting responsibilities to clerk offices in the successor municipalities, the impact is likely to be minimal;
 - Elected government functions – Town dissolution would have little to no impact on the functioning of elected governance in the successor municipalities (aside from their formal restructuring);
 - Administration functions – Town dissolution would have little to no impact on administrative/managerial functions in the successor municipalities; and
 - Budget/finance functions – Town dissolution would have little to no impact on budget/financial administration in the successor municipalities.

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MODELING THE IMPACT OF A TOWN OF RYE RESTRUCTURING

As noted in the preceding sections, many of the key elements of a Town of Rye restructuring have a range of possible options. From the structure of the successor municipalities (*e.g.* coterminous, city status, annexation); to disposition of Town-owned properties (*e.g.* sell, retain, transfer ownership); to sustaining services that are currently delivered by the Town (*e.g.* tax collection, assessment, court, parks and cemeteries), there are a variety of permutations a Town of Rye restructuring can take.

To facilitate consideration of those options, CGR developed a “straw-man” restructuring model based on assumptions presented to – and affirmed by – the project Steering Committee. This does not necessarily represent the Steering Committee’s formal endorsement of this model as the most appropriate framework for moving forward, but rather represents the Steering Committee’s acknowledgement that this model is based on reasonable assumptions that can serve as a valuable frame of reference for analyzing the impact of a potential Town of Rye dissolution.

Elements of the Model

Municipal Structure

- The Town of Rye in its current form would dissolve, ceasing to exist as a separate municipal unit.
- The Village of Port Chester would become a coterminous town-village.
- The Village of Rye Brook would become a coterminous town-village.
- The Village of Mamaroneck *in its entirety* would become a coterminous town-village, including not only the Rye Neck portion located within the Town of Rye but the remainder of the Village currently located in the Town of Mamaroneck. This would effectively remove the Village of Mamaroneck from the Town of Mamaroneck.

Fiscal Elements

- Within the new coterminous town-village of Mamaroneck, a special district would be established encompassing only the Rye Neck portion such that fiscal components of the restructuring can be appropriately allocated to the portion located within the former Town of Rye.
- The Town of Rye property tax would be eliminated.

- The Town of Rye’s non-property tax revenue streams that are eligible to continue under a coterminous restructuring *would* continue, and would be allocated to the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share.
- The Town of Rye’s balance sheet assets (*e.g.* fund balance / reserves) would be allocated to the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share.
- The Town of Rye’s balance sheet liabilities (*e.g.* outstanding debt, post-employment benefits) would become the responsibility of the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share. Balance sheet liabilities related to compensated absences for current Town employees would be paid out of the Town’s existing available fund balance.
- Per Westchester County law, property tax guarantee liability currently held by the Town of Rye would become the responsibility of the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) for their respective taxing jurisdictions.

Note regarding assessed valuation shares

Anywhere in this analysis where assets, liabilities or other obligations are assumed distributed across the successor municipalities on the basis of taxable assessed value share, the Town of Rye’s 2012 preliminary roll is used as the basis. With that in mind, the Town of Rye’s taxable value breaks out as follows: 38.8 percent in the Village of Port Chester portion; 39.4 percent in the Village of Rye Brook portion; and 21.8 percent in the Rye Neck section of the Village of Mamaroneck.

Properties and Related Liabilities

- Crawford Park would be transferred to the exclusive ownership of the successor municipality in Rye Brook, as would maintenance costs and revenues associated with the park.
- The following Town of Rye properties would be sold, with proceeds¹⁴ distributed to the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share:

¹⁴ In lieu of formal appraisals, proceed amounts are estimated based on 2009 assessment figures for each property as provided by the Town of Rye in May 2012.

- 285 Madison Avenue (\$206,500)
 - 313 Locust Avenue (\$486,200)
 - 10 Pearl Street (\$1,000,000)
 - Pearl Street Lot (\$500,000)
 - Fox Island Road (\$192,700)
 - Shore Drive (\$168,800)
 - Garden Road (\$79,800)
 - 738 Halstead (\$348,400)
- Ownership of the property at W. William Street (assessed at \$790,000), currently leased by the Village of Rye Brook for public works purposes, would transfer to the exclusive ownership of the successor municipality in Rye Brook.
 - Ownership of Town bridges – Continental Manor, South Barry Avenue, Hillside and Jefferson Avenue – would transfer jointly to the successor municipalities in Port Chester, Rye Brook and Mamaroneck. Maintenance services would be provided by the successor municipality in Mamaroneck, with the costs shared by the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share.
 - Town-owned cemeteries would transfer to the exclusive ownership of the successor municipality in Mamaroneck, as would maintenance responsibilities therefor.
 - The Town of Rye’s ownership share in Rye Town Park (RTP) would transfer jointly to the successor municipalities in Port Chester, Rye Brook and Mamaroneck, and State legislation would be required to address the revised ownership structure and representation on the RTP Commission. Maintenance services would be provided by the RTP Commission utilizing its own staff and funded primarily through park revenues. The Town of Rye’s operational deficit cost share (51.000 percent, with the City of Rye paying the difference) would be funded by the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share. The Town of Rye’s capital cost share (60.722 percent, with the City of Rye paying the difference) would be funded by the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share.
 - The Town of Rye’s capital cost liability related to bridges would be funded by the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share. That liability is as follows, by bridge and type of cost:
 - *Bridge Maintenance*
 - South Barry – Guion (100.000 percent)

- South Barry – Otter (100.000 percent)
- Jefferson Avenue (50.000 percent)
- Short Street (50.000 percent)
- Hillside Avenue (33.333 percent)
- North Barry Avenue (33.333 percent)
- *General Maintenance*
 - South Barry – Guion (100.000 percent)
 - South Barry – Otter (100.000 percent)

Service Adjustments

Tax Collection

The successor municipalities in Port Chester and Rye Brook would establish a shared / consolidated tax collection office. The successor municipality in Mamaroneck would supplement its existing tax collection service to handle this function.

- *Cost Assumptions*

- Port Chester and Rye Brook (\$260,000 total) – Based on current Town tax collection costs *minus* one position, enabled by splitting of the Rye Neck responsibility; new shared department would have \$150,000 in salary + 35% benefits + \$60,000 contractual; costs would be split evenly between the two villages
- Mamaroneck (n/c) – Assume no additional staffing is required; the entire jurisdiction is already served by the current Village office (for Village taxes)

Tax Assessment

The successor municipalities in Port Chester and Rye Brook would establish a shared / consolidated tax assessment office, perhaps through the use of a Coordinated Assessment Program (CAP). The successor municipality in Mamaroneck would rely on valuations already assigned by its own tax assessment office to handle the function.

- *Cost Assumptions*

- Port Chester and Rye Brook (\$660,000 total) – Based on current Town tax assessment costs *minus* one position, enabled by splitting of the Rye Neck responsibility; new shared department would have \$340,000 in salary + 35% benefits + \$200,000 contractual; costs would be split evenly between the two villages

- Mamaroneck (n/c) – Assume no additional staffing is required; the entire jurisdiction is already served by the current Village office (for Village taxes)

Justice Court

The successor municipalities in Port Chester and Mamaroneck would continue to rely on their own existing justice court functions. Rye Brook, which currently relies on the Town of Rye's court, would consolidate court services within Port Chester's existing court via inter-municipal agreement.

- *Cost Assumptions*
 - Rye Brook (\$150,000 total) – Estimate based on one justice and one support staff within Port Chester court
 - Port Chester and Mamaroneck (n/c) – Assume no additional staffing is required; service already provided

Parks Maintenance – Rye Town Park

The successor municipalities in Port Chester and Mamaroneck would continue to rely on their own existing justice court functions. Rye Brook, which currently relies on the Town of Rye's court, would consolidate court services within Port Chester's existing court via inter-municipal agreement.

- *Cost Assumptions*
 - Port Chester, Rye Brook and Mamaroneck (\$235,000 total) – Cost estimate based on current Town cost *minus* Crawford Park costs; assume split proportionately based on assessed value share

Parks Maintenance – Crawford Park

The successor municipality in Rye Brook would assume ownership and maintenance responsibility for Crawford Park.

- *Cost Assumptions*
 - Rye Brook (\$200,000 total) – Cost estimate based on current Town cost

Elections

The successor municipalities would each assume some responsibility for administering elections that is currently handled by the Town.

- *Cost Assumptions*
 - Port Chester, Rye Brook and Mamaroneck (\$17,750 total) – Cost estimate based on current Town; assume split proportionately based on assessed value share

SERVICE RESTRUCTURING IMPACTS (RECURRING)	VPC	VRB	VOM	TOTAL
Tax collection: Port Chester + Rye Brook	(\$130,000)	(\$130,000)	-	(\$260,000)
Tax collection: Mamaroneck	-	-	-	-
Tax assessment: Port Chester + Rye Brook	(\$330,000)	(\$330,000)	-	(\$660,000)
Tax assessment: Mamaroneck	-	-	-	-
Justice court: Rye Brook	-	(\$150,000)	-	(\$150,000)
Parks maintenance - Rye Town Park	(\$91,204)	(\$92,496)	(\$51,324)	(\$235,000)
Parks maintenance - Crawford Park	-	(\$200,000)	-	(\$200,000)
Elections	(\$6,889)	(\$6,986)	(\$3,877)	(\$17,750)
Cemeteries: Mamaroneck	-	-	-	-
Subtotal	(\$558,092)	(\$909,482)	(\$55,201)	(\$1,522,750)

Fiscal Estimates

The following table summarizes the fiscal impacts of the restructuring model presented above. Impacts are presented in terms of what the effect on taxpayers *would have been had the structural alternative been in place this year*, given current year fiscal realities. Future savings, costs or changes in other variables (*e.g.* health insurance, pension, wages, utilities, etc.) that are otherwise indeterminate are not contemplated in the analysis.

Recurring Impacts

These items would have an ongoing annual impact on the successor municipalities. They include:

- Reallocation of Town of Rye revenue, such as state aid, clerk fees, court revenues that would shift to other venues, and fines and forfeitures, all of which are assumed distributed to successor municipalities on the basis of their assessed value share in the current Town of Rye;
- Savings to Port Chester and Rye Brook enabled by the removal of the Town of Rye serving as property tax guarantor, offset by some degree of cash flow liability as the successor municipalities assume responsibility for being property tax guarantors themselves;
- Service adjustments that would be required in order to sustain services currently provided by the Town of Rye to / for the Villages; and
- Debt service costs which would shift to the successor municipalities on the basis of their assessed value share in the current Town of Rye (Note: Although technically a cost “shift” from the Town to the successor municipalities, the net fiscal impact is effectively zero since the Town’s debt

service costs are already funded proportionately based on assessed value by taxpayers in Port Chester, Rye Brook and Rye Neck);

- Elimination of the Town of Rye property tax, which is currently levied on properties in Port Chester, Rye Brook and Rye Neck, saving \$0.05 per \$1,000 in assessed value; and
- Removal of the Town of Mamaroneck property tax for the portion of the Village of Mamaroneck *not* within the Town of Rye, saving \$22.96 per \$1,000 in assessed value (Note: This figure is based on the Town of Mamaroneck assessment, not the Town of Rye assessment).

Summary of Recurring Impacts

1. Eliminating the Town of Rye property tax would generate an estimated \$25 in annual savings on a property valued at \$500,000 in Port Chester, Rye Brook and Rye Neck.
2. Removing the Town of Mamaroneck property tax on that portion of the Village of Mamaroneck *not* within the Town of Rye would generate an estimated \$459 in annual savings on a property valued at \$20,000.¹⁵
3. All other recurring impacts – Town revenue reallocation, property tax guarantee savings, service adjustments and debt service cost shifts – would generate an estimated \$52 in annual savings on a \$500,000 property in Port Chester, an estimated \$22 annual cost on a \$500,000 property in Rye Brook, and an estimated \$72 in annual savings on a \$500,000 property in Rye Neck.

One-Time Impacts

These items would have a one-time impact on the successor municipalities, related primarily to the liquidation of certain Town assets, and would not continue in future years. They include:

- Disposition of Town-owned property, including the sale of Town Hall (*i.e.* 10 Pearl Street) and its accompanying parking lot; and
- Liquidation of Town balance sheet assets, mainly unreserved general fund balance and capital fund balance.

Summary of One-Time Impacts

¹⁵ Hypothetical property value is significantly less than in the Town of Rye due to the equalization rate differential in the Town of Mamaroneck / Village of Mamaroneck.

1. Disposing of current Town-owned property and liquidating its balance sheet assets proportionately across the three successor municipalities would result in estimated one-time benefits equivalent to \$252 on a \$500,000 property in Port Chester, \$290 on a \$500,000 property in Rye Brook, and \$199 on a \$500,000 property in Rye Neck.

Potential / Liability Impacts

These items acknowledge the shift of certain employee, operational and capital liabilities from the Town of Rye to the successor municipalities. In each case they are assumed distributed across the successor municipalities on the basis of assessed value share in the current Town of Rye. They include:

- Retiree health insurance liability, which was projected in December 2010 to be \$4,640,000 for retirees and current employees (Note: As these are amortized costs over a 30-year period, certain liabilities related to active employees would be reduced or eliminated in the event the Town were dissolved);
- The Town's share of capital costs for Rye Town Park, equaling 60.722 percent of such costs;
- The Town's share of operational costs to cover any deficits at Rye Town Park, equaling 51.000 percent of such costs; and
- Bridge / general maintenance cost liability related to six bridges for which the Town of Rye is contractually responsible, with liability ranging from 33.333 percent of such costs to 100.000 percent depending on the bridge. Costs related to these liabilities are episodic and indeterminate at the present time.

Summary of Potential / Liability Impacts

1. Liabilities related to retiree health insurance, operational/capital costs at Rye Town Park and maintenance of Town bridges would transfer to the successor municipalities, producing a fiscal impact that is indeterminate at the present time. However, it should be noted that those liabilities are already borne by taxpayers in all three Villages by virtue of the fact that they are also Town of Rye taxpayers. As such, the liability "shift" should not on its own result in additional costs beyond the current system.

Estimated Fiscal Impacts : Rye Town Restructuring Model*Source: CGR Analysis of Town and Village Budgets, Services and Financial Statements*

	Village of Port Chester (entire)	Village of Rye Brook (entire)	Village of Mamaroneck (Rye Neck)	Village of Mamaroneck (Remainder)
Recurring Impacts				
Removal of Rye Town property tax (\$0.05/1000) <i>Annual savings estimate based on \$500,000 home</i>	\$25.00	\$25.00	\$25.00	-
Removal of Mamaroneck Town property tax (\$22.96/1000) ² <i>Annual savings estimate based on \$20,000 home¹</i>	-	-	-	\$459
Other recurring impacts <i>Includes net effects of reallocating Rye Town revenue, savings from elimination of property tax guarantee³, service adjustments and debt service⁴; Annual estimate based on \$500,000 home^{5,6}</i>	\$52.11	(\$21.63)	\$71.74	-
Total Recurring Impact	\$77.11	\$3.37	\$96.74	\$459.20
One-Time Impacts				
<i>Includes net effects of disposition of Rye Town property and liquidation of balance sheet assets; Annual estimate based on \$500,000 home</i>	\$252.50	\$289.80	\$199.30	-

Estimated Fiscal Impacts : Rye Town Restructuring Model (CONTINUED)*Source: CGR Analysis of Town and Village Budgets, Services and Financial Statements*

	Village of Port Chester (entire)	Village of Rye Brook (entire)	Village of Mamaroneck (Rye Neck)	Village of Mamaroneck (Remainder)
Potential / Liability Impacts⁷				
Retiree health insurance (OPEB) liability	(\$1,800,784)	(\$1,826,304)	(\$1,013,376)	-
Rye Town Park - Capital cost (60.722%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
Rye Town Park - Operational deficit (51.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
Bridge Maintenance	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
South Barry (Guion) (100.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
South Barry (Otter) (100.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
Jefferson Avenue (50.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
Short Street (50.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
Hillside Avenue (33.333%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
North Barry Avenue (33.333%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
General Maintenance	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
South Barry (Guion) (100.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
South Barry (Otter) (100.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-

Draft

Notes

¹ The hypothetical property in Mamaroneck is assumed to be \$20,000, reflecting the significant difference in equalization rates between it and the other two villages. In 2012, the Village of Mamaroneck's equalization rate is 1.82, meaning properties are approximately assessed at 1.82 percent of market value. As the Town of Mamaroneck property tax rate applies using that assessment standard, it is utilized in this analysis for estimating the impact of removing the Town of Mamaroneck property tax from that portion of the Village of Mamaroneck.

² This is the combined property tax rate for the Town of Mamaroneck's general townwide fund and ambulance district fund, which are the only Town fund tax rates that apply to the Village of Mamaroneck.

³ Reflects only the savings on 0.5 percent of levy paid by Villages to Town of Rye in return for the property tax guarantee. Does not include the cash flow impact that would be assumed by successor municipalities as they take on the property tax guarantee requirement currently provided by the Town of Rye.

⁴ Debt service costs reflect Town of Rye budgeted expenditures for the current fiscal year. They do not reflect any future or anticipated debt issuances, including approximately \$1.8 million that may be sold in the next year to fund certain Town capital liabilities relating to bridge maintenance. The precise impact of those borrowings on debt service would depend upon bond term and rate, which is indeterminate at the present time.

⁵ Port Chester and Rye Brook maintain separate rates for homestead and non-homestead properties. The analysis is based on one composite rate for each village, capturing residential and non-residential properties. For estimation purposes, the revised composite rate (after recurring impacts) is applied to a hypothetical \$500,000 residential property to derive actual impact.

⁶ Within the Village of Mamaroneck, this only applies to the Rye Neck portion. As such, that estimate is derived using only the taxable base in the Rye Neck section (*i.e.* not the entire Village), estimated to be \$2 billion according to Town of Rye assessed valuations.

⁷ All potential/liability impacts result in a shift of liability from the Town of Rye to the successor municipalities. However, it is important to note that the net fiscal impact of these shifts is likely to be zero because, since the entirety of the Town of Rye is covered by the three villages, taxpayers of the villages are already responsible for offsetting these liabilities on a proportionate basis according to their assessed value. So while legal ownership of the liability transfers, the ultimate financial obligation remains unchanged.

PART II:
Other Potential Shared
Service Alternatives

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OVERVIEW

Beyond evaluating the feasibility of dissolving the Town of Rye, the State-approved project work plan for this study also sought to consider the potential for shared services among the affected villages:

Goals and objectives: To provide the Municipal boards and the Town of Rye residents with a plan to consider the dissolution of the Town of Rye and the creation of coterminous town/villages in Port Chester and Rye Brook, and alternatives for the Rye Neck area. This study will also include an analysis of shared service alternatives for the involved villages... Even if a Rye Town dissolution option is deemed to not be cost-effective, the Town of Rye, and Villages of Mamaroneck, Port Chester and Rye Brook officials seek to identify additional shared service opportunities to pursue. This study will assist in determining these additional opportunities to reduce local property taxes.¹⁶

The project work plan continues:

This study will identify areas where a high-level feasibility analysis could be developed (emphasis added) for any such shared service opportunities that are identified. The proposed scope, however, will exclude a more detailed shared service analysis.

Intent of this section

The intent of this section is therefore to identify service areas where there *may* be potential for further service sharing between and among the Villages within the Town of Rye. The services areas selected for inclusion are based on CGR's evaluation of current municipal offerings in the community and familiarity with alternative models elsewhere in New York State.

Consistent with the project work plan, the options considered in this section are necessarily at a *high level*, designed to promote further consideration and analysis on the part of the municipal partners. Any decision by the municipal partners to pursue one or more of these shared service scenarios would require additional detailed analysis, data collection and public engagement.

In some cases, these shared service possibilities may merit further consideration regardless of the fate of any Town dissolution effort. Particularly in functions where the Villages are primary service providers and the Town has little-to-no functional responsibility, consideration of shared approaches may be beneficial irrespective of the Town dissolution discussion.

¹⁶ Drawn from the Town and Villages' State-approved project work plan, which can be found in its entirety on the study website at <http://www.cgr.org/ryetown/about.aspx>.

Village services to be considered

Based on our evaluation of current Village services, CGR identified the following functional areas¹⁷ as meriting additional consideration for shared service possibilities:

- Building and Codes;
- Fire;
- Garbage and Recycling;
- Parks and Recreation;
- Police; and
- Public Works.

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¹⁷ In addition to these areas, CGR also reviewed benefits administration and payroll functions for possible efficiencies, but concluded that the potential for savings or operational improvement in those areas was limited. At present, all three Villages participate in the New York State Health Insurance Program, which means that they are not independently administering benefit plans on their own or through the services (or with the additional cost) of a benefit administrator / broker. And while two of the three Villages perform payroll services in-house (Mamaroneck does outsource paycheck printing to ADP), total staff-load for this function is less than 2 FTEs. While some benefit could possibly be gained by outsourcing the payroll function in Port Chester and Rye Brook, certain payroll administration functions (*e.g.* time reporting, transmittal to the payroll vendor, etc.) would likely require the retention of at least some of the current staff-load, minimizing the overall savings potential.

SHARED SERVICE OVERVIEW: Building and Codes

One service area that may offer potential efficiency opportunities through shared service is building and code enforcement. As noted in the *Baseline Report*, all three Villages are presently involved in delivering building and code enforcement services, although in structurally different ways. In Port Chester, two separate departments handle these functions – A Building Department (which oversees building and related permit application processing and inspections) and a Department of Code Enforcement (which administers enforcement of the Village code and zoning ordinances). By contrast, both Rye Brook and the Village of Mamaroneck run their own Building Department, which effectively consolidates the permitting, inspection and code enforcement processes within a single agency. The Town of Rye has no role in providing these functions.

In fiscal year 2011-12, building and code services among the three Villages cost approximately \$1.7 million, the fifth-largest cost center (after police, fire, solid waste and central garage functions).

Collectively, the offices are staffed by a total of 23 employees, of which 21 are full-time positions. They include:

- One full-time planning / development director;
- Two full-time code enforcement officers;
- Eight full-time inspectors (fire, building, etc.);
- Two part-time inspectors (fire, building, etc.); and
- Ten full-time support personnel (clerk, assistant, etc.).

In aggregate, the three Villages process approximately 4,000 permits per year. It should also be noted that, while Port Chester and Mamaroneck operate their own Village Courts (which process in part proceedings related to violations), Rye Brook utilizes the Town of Rye's court.

Similar to the reviews of shared police and fire options presented above, the geographic disconnect of the Village of Mamaroneck from Port Chester and Rye Brook suggests that benefits from a shared intermunicipal approach to building and code enforcement are likely to be limited. To be sure, building / code enforcement is not as geographically-focused a service as is police or fire, so there may be “back office” opportunities among the three Villages to collaborate on certain process items (*e.g.* permit processing). But the separation of Mamaroneck from the rest of the Town remains a complicating factor. As such, this high-level review considers the potential merit of greater intermunicipal sharing primarily between Port Chester and Rye Brook.

Departmental Summaries

As noted, **Port Chester's** functions are technically split between a Building Department and Code Enforcement Department, though have nexus through a single administrative umbrella. The Building Department has a staff-load of five full-time employees: A planning/development director, a building inspector, and three support staff – one senior office assistant, one junior account clerk and one administrative intern. The Code Enforcement Department is staffed by two full-time fire inspectors, one part-time fire inspector, a single full-time code enforcement officer, and two support staff – a full-time clerk and a full-time administrative intern. Both departments are open 9:00 am to 5:00 pm five days per week, although the Building Department has “walk-up” hours only from 9:00 am to 1:00 pm on weekdays.

Rye Brook's Building Department (which also handles code enforcement) is staffed by two full-time inspectors and two full-time office assistants. The Department processes roughly half the annual permit volume of Port Chester.

Potential Efficiency Opportunities Meriting Further Analysis

Although building inspection and code enforcement are substantively similar, they are potentially quite different in a shared service environment. For example, the building permit and inspection process generally involves mechanical administration of the Uniform Code (although certain municipalities may deliver these services more or less aggressively). By contrast, code enforcement of municipal ordinances can vary widely across communities, both because municipal ordinances typically differ from one to another *and* because elected officials and / or other stakeholders may desire a greater focus on certain issues.

Thus, level of service is a key implementation issue to bear in mind when considering a shared approach to code enforcement. Because the scope and service intensity of code enforcement operations typically varies by community, it creates a challenge in identifying a “one size fits all” level of service.¹⁸

Still, there are potential opportunities worth reviewing in the interest of streamlining and possibly reducing the local cost burden.

Shared Permit Processing: As the permitting and inspection process tends to be more consistent from community to community, sharing or consolidating the activity between the two Villages may be an opportunity worth considering in greater detail. This could serve to reduce the amount of administrative overhead; also, to the extent that permit processes are provided entirely in electronic form (*i.e.* form access, submission, review and confirmation of approval), the need for a separate local office presence in both Villages could be obviated. Related, a single office could effectively

¹⁸ CGR has not done an analysis of the extent to which code enforcement approaches / levels in the two Villages are similar or dissimilar. An analysis of service level comparability would be an important step in any further consideration of shared code enforcement services between the Villages.

consolidate the “walk in” window traffic for accepting permit applications, reducing the need for duplicate staff resources.

Shared Code Enforcement: Notwithstanding the challenges referenced above, code enforcement services could theoretically be delivered to both Villages by a single merged office. This has the potential to produce certain administrative efficiencies (e.g. one departmental head), support staff efficiencies (e.g. a combined entity would likely not require the current level of support staff), and operational efficiencies (e.g. merging “walk-in” window services). A larger combined department may also afford the ability to provide more specialized inspection / enforcement services, enabling a focus on specific code issues of interest to the department, elected officials and other stakeholders.

Initial analysis suggests that staffing ratios are higher in the Village of Port Chester than in Rye Brook, which may be a function of the separate building / code offices in Port Chester or a reflection of different enforcement priorities / needs. Whatever the reason, the combined building department / code enforcement staff ratio in Port Chester is approximately 1 inspector per 1,185 taxable properties, compared to 1:1,693 in Rye Brook. Similarly, the support staff ratio is somewhat higher in Port Chester (1:1,066) than in Rye Brook (1:1,693).¹⁹

Outsourced Enforcement: A number of municipalities in New York State have pursued outsourced building code enforcement solutions in recent years. These arrangements have generally covered enforcement and inspections related to the State Uniform Fire Prevention and Building Code, rather than municipal code enforcement. Select examples of communities currently using partially- or fully-outsourced approaches include the Town of Sennett (Cayuga County), Town of Owego (Tioga County) and Town of Cortlandville (Cortland County).

Issues to Bear in Mind

Any consideration of shared or merged approaches to delivering building and code enforcement services should pay close attention to at least two key issues. As discussed above, there is the issue of potential service level differences in administering and enforcing the municipal code. Similarly, there is the complication of Rye Brook using the Town of Rye’s court for processing violations (since Rye Brook does not have its own Village Court). All else being equal, a shared or merged

¹⁹ These represent *preliminary* staff ratios based on workforce levels at the time of analysis. The proxy denominator used in each calculation was the number of taxable properties, and as such does not capture the full universe of properties in each Village. For the purposes of this analysis, the part-time inspector in the Village of Port Chester’s Code Enforcement Department was considered half-time.

enforcement agency serving both Villages would be processing violations in two separate court venues, which may reduce the potential for efficiency gains.²⁰

SHARED SERVICE OVERVIEW: Fire

Another service area that may offer potential shared service efficiency – both operationally and in terms of capital equipment – is fire protection. Currently, the community’s fire protection needs are met by the Villages, each of which has its own fire department. Unlike many other towns in New York State which may act as the fiscal agent for fire protection districts or administer fire district tax levies, the Town of Rye has no role in providing or funding fire services since it is completely covered by incorporated villages.

In fiscal year 2011-12, fire services among the three Villages cost approximately \$4.2 million, the second-largest cost center after police services.

As pointed out in the *Baseline Report*, it is notable that emergency medical services are already provided cooperatively by Port Chester, Rye Brook and the City of Rye, pursuant to intermunicipal agreement. The service is effectively outsourced to the Port Chester – Rye – Rye Brook EMS, a 501c3 nonprofit corporation separate from the municipal governments.

There is already a large degree of service sharing in place between Port Chester and Rye Brook regarding fire services. In May 2000, the Villages entered into a fire protection agreement under Village Law §4-412(3)(9) and Article 5-G of General Municipal Law, under which Port Chester would provide fire protection services to Rye Brook for services including fire suppression, hazardous materials mitigation, public assistance incidents, heavy rescue and public fire education.²¹ Rye Brook pays Port Chester an annual sum for these services.²² The agreement was renewed in 2005 and 2010, and (as detailed below) Port Chester provides primary coverage to Rye Brook from 7:00 pm to 7:00 am. In that sense, fire protection services in the two Villages are already essentially “consolidated” for twelve hours each day.

²⁰ It should also be noted that Building Department personnel may routinely handle responsibilities beyond (though related to) code enforcement, which would have to be considered in any shared approach. For example, Rye Brook’s Building Department personnel handle fire inspections, serve as coordinator for the Architectural Review Board and Zoning Board of Appeals, conduct plan reviews and participate in a safe housing task force, among other duties.

²¹ It is notable that this intermunicipal approach followed a two-year effort in Rye Brook to outsource its fire protection service to a private entity, Rural Metro Corporation.

²² The Village of Rye Brook paid Port Chester \$890,000 in 2011-12 for this service, rising to \$917,000 in 2012-13.

Similar to the review of shared police options, the geographic disconnect of the Village of Mamaroneck from the other two villages suggests that benefits from a shared intermunicipal approach to fire services are likely to be limited. There may be operational efficiencies to be gained through partnerships with other municipalities (e.g. the City of Rye) or through shared specialized capital equipment, but it is unlikely that there would be significant operational benefit to shared approaches involving the Village of Mamaroneck and Port Chester / Rye Brook. As such, this high-level review considers the potential merit of greater intermunicipal sharing primarily between Port Chester and Rye Brook.

Agency Summaries

In terms of fire protection, the community is served by three village departments. The **Port Chester Fire Department** operates out of four stations, and includes eleven paid firefighters and seven volunteer companies. It is under the command of a chief and two assistant chiefs, and provides 24 / 7 coverage within the Village of Port Chester.

The **Rye Brook Fire Department**, while technically a Village of Rye Brook agency, is operated under the command and control of the Port Chester fire chief. Rye Brook has eight paid firefighters (staffing two squads). Under a contract with the Village of Port Chester, Rye Brook's fire personnel report to the Port Chester Fire Department. Pursuant to the contract, each of Rye Brook's two squads of paid firefighters staff Rye Brook's single fire station on a "three-on, three-off" basis from 7:00 am to 7:00 pm daily. Outside of that window each day, the Port Chester Fire Department assumes full responsibility for delivery of fire protection services in the Village of Rye Brook.

The **Village of Mamaroneck Fire Department** provides coverage to the Village of Mamaroneck through five companies, based out of four stations, and approximately 200 volunteers.

Distribution of Stations and Apparatus

The Port Chester and Rye Brook fire departments collectively have five station houses:

- Port Chester Fire Department
209 Westchester Avenue
51 Grace Church Street
464 Westchester Avenue
509 Willett Avenue



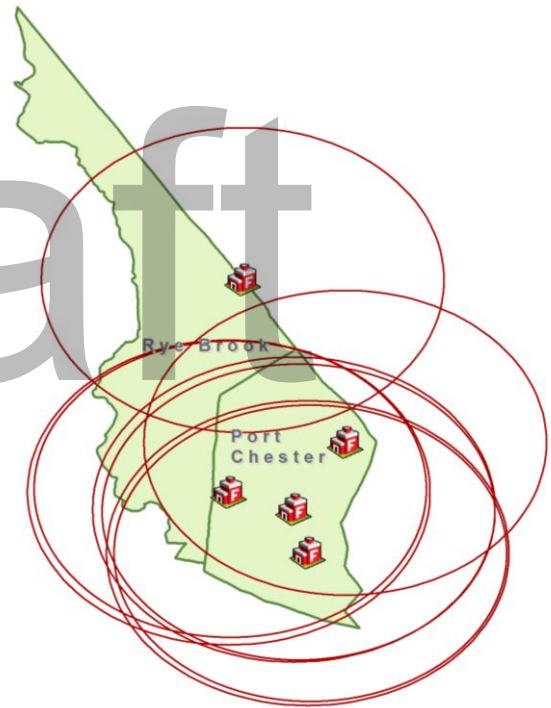
- Rye Brook Fire Department
940 King Street

Both fire departments have certain major pieces of apparatus allocated across those fire stations. It should be noted that the location and number of fire stations is typically viewed as a function of geographic dispersion. This is unlike the location and number of police stations, which is more dependent on management direction than geographic dispersion. There are two standards established by the Insurance Services Office (ISO) for station and fire company location in a community: developed areas of the community should be within 1.5 miles of the closest engine truck, and 2.5 miles of the closest ladder truck.

The Port Chester and Rye Brook fire departments operate a combined eight engine trucks, deployed as follows:

- Port Chester Fire Department
209 Westchester Avenue (x2)
51 Grace Church Street (x2)
464 Westchester Avenue (x2)
509 Willett Avenue (x1)
- Rye Brook Fire Department
*940 King Street (x1)*²³

The accompanying map illustrates current coverage based upon the deployment of engine trucks in the two Villages, reflecting the primary location point and a 1.5-mile radius.²⁴ For those locations at which multiple engine trucks are based, the radii are offset slightly for visualization purposes.



Similarly, the two departments operate a combined three ladder trucks, deployed as follows:

²³ Pursuant to the contractual service agreement referenced earlier, the Port Chester Fire Department shifts one engine truck from Westchester Avenue to the Rye Brook station at 940 King Street from 7:00 pm to 7:00 am.

²⁴ The formal ISO standard for company distribution assumes coverage areas to be polygons defined by streets leading from fire stations. As such, the coverage area is determined by road-miles. For the purposes of this high-level comparison, however, these maps simply reflect 1.5-mile and 2.5-mile radii from the location point.

- Port Chester Fire Department
209 Westchester Avenue (x2)
- Rye Brook Fire Department
940 King Street (x1)

The following map illustrates current coverage based upon the deployment of ladder trucks in the two Villages, reflecting the primary location point and a 2.5-mile radius. For the one location where multiple ladder trucks are based, the radii are offset slightly for visualization purposes.



Potential Efficiency Opportunities Meriting Further Analysis

Identifying and pursuing additional shared services around fire protection builds on a strong collaborative foundation already in place. As noted above, for all intents and purposes, fire protection services are already essentially consolidated between Port Chester and Rye Brook for a portion of each day. This shared approach offers a great point of departure for considering additional opportunities.

Based on our review of existing service delivery, we have identified the following potential efficiency opportunities as meriting further analysis in the area of fire protection.

- *Firehouse and Apparatus Location:* Although Port Chester and Rye Brook collaborate in the provision of fire protection services, their capital and facility decisions are, in general, made separately, reflecting the fact that the two departments are separate agencies of their respective municipality. However, the existing level of sharing between the two may offer an opportunity to more rationally plan for station location and apparatus deployment to the entire community. Thinking about the geography of Port Chester and Rye Brook as *one*, rather than separate municipalities, may offer valuable perspective that enhances facility siting and coverage by engines and ladders.

It is helpful to consider how the deployment of stations and apparatus might occur today if it were to be implemented “from scratch” across the two communities. If we were going to service the entirety of the two villages with one agency – which is effectively already done, to a certain degree – we would note that station houses and apparatus coverage are geographically concentrated in the southern portion of the combined community (Port Chester) and more sparsely located in the northern portion (Rye Brook). This is one effect of having the *two* communities served by *two* agencies, albeit in collaboration with one another. While the distribution does reflect population concentrations to a certain degree, the distribution of apparatus could be more geographically balanced, and would likely be so if we were envisioning the two villages as one shared service area.

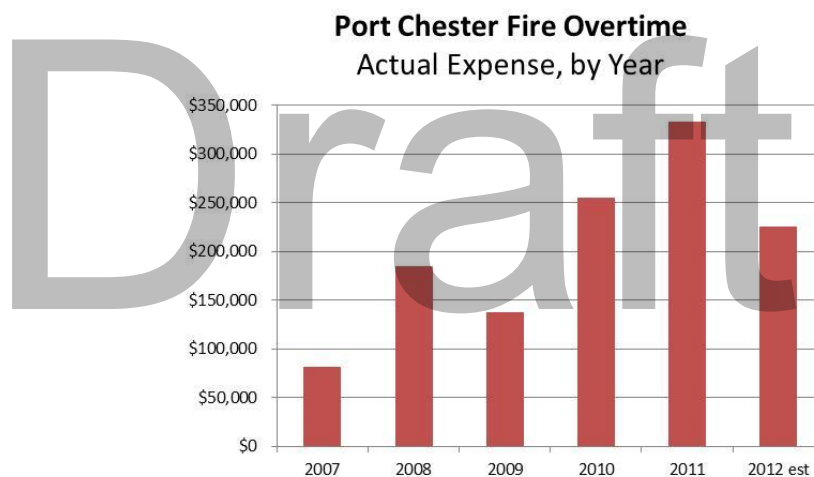
With that in mind, facility and apparatus deployment decisions could be made optimally by thinking of the two villages as a single, combined geographic area, rather than two separate municipalities. If / when Port Chester makes future fire facility decisions, it may be best served doing so by not focusing just within its own village borders, but by contemplating the entirety of the geographic area being served (*e.g.* might the Rye Brook station on King Street provide a base for serving the northern portion of Port Chester, and obviate the need for one of the existing Port Chester stationhouses?).

- *Joint Capital Asset / Apparatus Planning:* Again, building on the foundation of an already-shared service, there may be significant merit in developing a consolidated capital asset / apparatus replacement plan that contemplates the full inventory of equipment required to service *both* communities. At present, Port Chester and Rye Brook procure apparatus largely independent of one another. Given their geographic proximity and the extent of existing collaboration, viewing the capital inventory as a “combined universe” covering both departments may have merit, especially when considering the purchase price of engines, ladder trucks and other major pieces of fire apparatus. Cost avoidance on even a single piece of apparatus (which can exceed \$350,000) can yield substantial fiscal benefit, both immediately and over time.

For example, the replacement of an expired ladder truck by one village might

possibly be mitigated by an adequate supply of operational ladder trucks in the other. For such an arrangement to be most productive, the departments would have to strengthen their existing shared relationship, such that the apparatus inventory of each is seen as interchangeable with that of the other. Of course, having both villages served by a consolidated fire agency would naturally result in a single asset planning process.

- Optimizing Staff Utilization and Costs:** Both villages make expenditures for fire personnel. In Port Chester, employee costs (excluding fringes) total nearly \$1.1 million in the 2012-13 budget; in Rye Brook, they account for \$840,000. A more shared – even consolidated – approach to delivering fire protection services may provide opportunities to optimize staffing efficiency and reduce costs. This is particularly the case in the area of overtime. Port Chester fire overtime costs, budgeted at \$150,000 in 2012-13, have grown in recent years. They totaled approximately \$81,000 in FYE 2007, \$184,000 in FYE 2008, \$137,000 in 2009, \$255,000 in FYE 2010, \$333,000 in FYE 2011, and in 2012 were trending at roughly \$225,000 as of the end of April.



As noted, although the departments operate in shared fashion, they are still separate agencies. As a result, the primary fire personnel in the Village of Rye Brook (between 7:00 am and 7:00 pm, at least) are Rye Brook firefighters; in the Village of Port Chester, the primary personnel are Port Chester firefighters. While they will supplement each other's capabilities as needed, they do not jointly respond to every fire. This division effectively narrows the staffing pool from which personnel can be drawn to routinely staff fire emergencies. Consideration of potentially merging the paid staffs, or at least initiating joint response to each fire emergency, may be a way to help reduce personnel costs.

SHARED SERVICE OVERVIEW: Garbage and Recycling

Solid waste collection is the responsibility of the three Villages, and the service is handled in different ways. In **Port Chester**, collection of solid waste, recycling and bulk trash is provided by the Department of Public Works' sanitation division. The service is funded through the Village's general fund and underwritten by property taxes. Each garbage / recycling route is run twice weekly, with routes on Mondays, Tuesdays, Thursdays and Fridays. On pickup days, six sanitation trucks run routes with three employees on each vehicle. Bulk trash is picked up once weekly. Notably, the sanitation division handles garbage pickup at Rye Town Park beach (within the City of Rye) and Crawford Park (within the Village of Rye Brook).

In **Rye Brook**, collection is handled by a private contractor, AAA Carting. The vendor provides rear-yard sanitation collection service (although recycling, bulk and green waste is required to be collected at the curb). The Village most recently bid out the service in February 2012. Garbage is collected twice weekly for each route, while recycling is collected once per week. Starting in June 2012, bulk trash will be collected twice monthly, on the second and fourth Wednesday. Bulk metal recyclable items are collected weekly, with the day varying subject to which route a property is on.

In the **Village of Mamaroneck**, like Port Chester, collection of solid waste, recycling and bulk waste is provided by the Department of Public Works' sanitation division. Collection services include twice-weekly rear-yard garbage pickup (on Mondays/Thursdays or Tuesdays/Fridays depending on location); twice-weekly bulk rubbish collection; and once-weekly recycling collection. In-season from April through October, organic yard waste is also collected once-weekly on properties' second garbage collection day of each week. Bulk metals are picked up once per month. The Village's sanitation operation includes a foreman, 13 MEOs and one laborer, and relies on a fleet of six trucks and four trailers.

Potential Efficiency Opportunity Meriting Further Analysis

The different approaches to handling solid waste and recycling in contiguous Port Chester and Rye Brook offer an opportunity to analyze whether one is significantly more cost effective. As noted, Port Chester handles collection of garbage, recycling and bulk trash with its own Public Works personnel; in Rye Brook, the entire service is outsourced to a third-party vendor.

The service levels in both communities are generally similar, although there are key distinctions. Basic garbage collection occurs twice weekly at each property. In Port Chester, recycling is also collected twice weekly, compared to once per week in Rye Brook. Also, bulk collection is provided weekly in Port Chester, compared to every other week in Rye Brook.

	<i>Village of Port Chester</i>	<i>Village of Rye Brook</i>
Garbage Collection	2x / week <i>Curbside</i>	2x / week <i>Rear-Yard</i>
Recycling Collection	1x / week <i>Curbside</i>	1x / week <i>Curbside</i>
Bulk Collection	4x / month <i>Curbside</i>	2x / month <i>Curbside</i>
Green /Organic Waste	1x / week <i>Curbside</i>	1x / week <i>Curbside</i>

A logical starting point for comparing the two approaches is to review per-unit cost estimates for both. In Port Chester, costs are primarily within the refuse / garbage and transfer station sections of the budget. The refuse / garbage cost center includes approximately \$1.1 million for salaries, plus overtime, holiday pay, equipment and supplies. In total, this budget center accounts for \$1,334,028. In addition, the Village pays transfer station fees to dispose of both solid waste (budgeted at \$450,000) and organic waste (\$280,000). Certain additional costs related to the sanitation function are allocated in other components of the budget, including fringe benefits and expenses related to sanitation vehicles, fuel and maintenance. Assuming a 35 percent multiplier on personal service costs for fringe benefits, the total budgeted cost for Port Chester's sanitation function in 2012 is approximately \$2.5 million, or roughly \$461 per parcel.²⁵ Again, this figure excludes costs related to vehicles, fuel and maintenance. In measuring budgetary impact, it also disregards any cost liability for long-term retiree benefit obligations associated with sanitation personnel.

In Rye Brook, contractual costs are budgeted within the refuse collection and disposal cost center. In total, the 2012-13 budget contains \$877,400 for collection and disposal fees. This translates to approximately \$267 per parcel.²⁶ The figure is down slightly from the prior year actual of \$284, based on certain adjustments to the sanitation program (*e.g.* reducing bulk waste collection to twice-monthly). Also, since the program does not utilize Village personnel, there are no additional cost liabilities associated with retiree benefit obligations or vehicle, fuel and maintenance expenses.

²⁵ More detailed analysis would be required to determine the true number of properties receiving sanitation services through the Village's Department of Public Works. As a proxy, this estimate relies on the count of total parcels within the Village of Port Chester, as reported by the Town of Rye's Assessment Office.

²⁶ This figure is comprised of fees paid by the Village to the collection vendor (approximately \$240 per household) and to Westchester County for disposal (approximately \$27 per household).

SHARED SERVICE OVERVIEW: Parks and Recreation

Parks and recreation are services in which all four of the community's municipalities – the Town and each Village – are separately involved. The Town of Rye maintains Crawford Park and Rye Town Park (including Oakland Beach), along with three Town-owned cemeteries through use of its own staff and equipment. Each of the Villages also maintains its own parks *and* administers delivery of certain recreation services during the year.

For the purposes of considering possible shared service opportunities, this section breaks out parks maintenance and recreation services.

Parks Maintenance

Each Village maintains park land with its own staff and equipment, albeit in different organizational frameworks.

The **Village of Port Chester** handles parks maintenance through the highway division of its Department of Public Works, which is staffed by 14 full-time personnel. Of those, five are primarily tasked with grass cutting in Village parks and related properties in non-winter months. Parks maintenance responsibilities span approximately 50 acres of Village parkland, including Abendroth Park (10 acres), Columbus Park (9 acres), Edgewood Park (3 acres), Lyon Park (20 acres) and Joseph Curtis Recreation Park (8 acres). Parkland facilities include multiple picnic pavilions, baseball / softball fields, basketball courts, playgrounds, a soccer facility, and specialized attractions like a water spray playground, batting cage, roller skating rink and bocce courts.

The **Village of Rye Brook** handles parks maintenance through its Department of Parks and Recreation which, while technically a separate department from Public Works, does function closely with Village highway personnel. The parks maintenance division is staffed by four full-time personnel: one foreman and three parks attendants. All park areas are mowed at least weekly (some twice / week); ball fields, garbage cans and park bathrooms are tended on a daily basis. Parks maintenance responsibilities span approximately 40 acres of Village parkland, including Pine Ridge Park (9 acres), Rye Hills Park (7 acres), the Rye Brook Athletic Fields complex (6 acres), Harkness Park (4 acres), Garibaldi Park (2 acres) and passive lands in Magnolia Park (1 acre) and Rich Manor Park (10 acres). Facilities maintained include bathrooms, baseball and soccer fields, basketball and tennis courts, game tables, water fountains, soccer fields, a football complex and a concession stand.

The **Village of Mamaroneck**, like Port Chester, delivers parks maintenance services out of its Department of Public Works. The parks division is one of eight functional divisions within the DPW (along with administration, highway maintenance, facility maintenance, sanitation, central garage, sewer and signs), and thus has access to

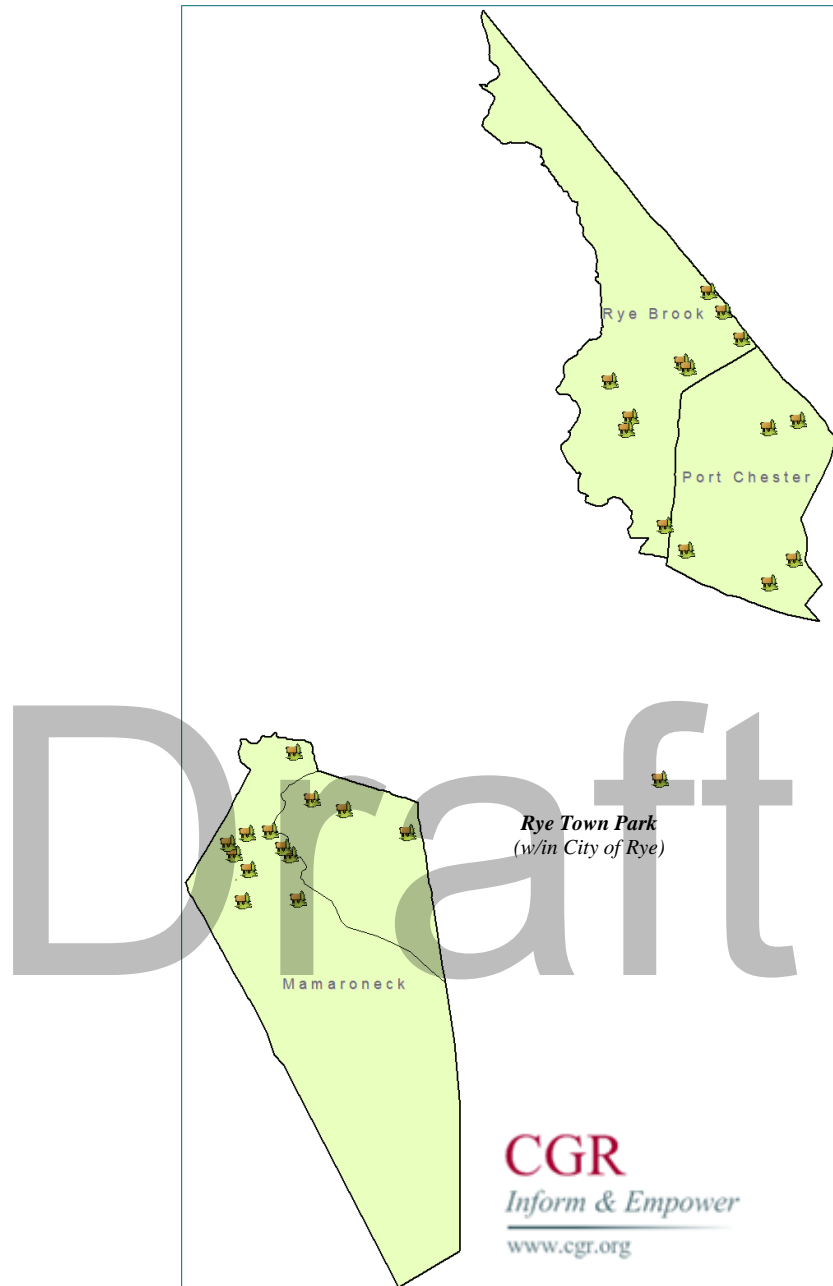
shared DPW resources and staffing as needed. The parks division includes a dedicated parks foreman, and eleven other full-time employees – one groundsman, one MEO and nine laborers. Maintenance responsibilities span larger parks (including Harbor Island at 44 acres, Florence Park at 9 acres and Columbus Park at 6 acres) and smaller parks / sitting areas (such as Bub Walker Park, Gianunzio Park, Gillies Park, Jefferson Avenue Park, Meighan and O’Connell Parks, and Pape Memorial Park).²⁷ Maintained park facilities include walking trails, playgrounds, basketball and tennis courts, baseball fields, game tables, and restrooms.

As noted above, the **Town of Rye** also handles parks maintenance responsibilities out of its Department of Parks and Recreation. It oversees care of Rye Town Park (including Oakland Beach), Crawford Park, and three Town-owned cemeteries, in addition to regular maintenance in and around Town Hall at 10 Pearl Street. The department also maintains miscellaneous properties obtained by the Town through *In Rem* proceedings. Parks maintenance functions are handled by one full-time foreman, a full-time assistant foreman, and a full-time park attendant (who is primarily responsible for grounds keeping at Crawford). In-season, a group of seasonal employees (approximately 70-75 in recent years) is used to supplement maintenance services at Rye Town Park and Crawford. The Town’s two primary parks – Rye Town Park and Crawford – account for nearly 100 total acres. Parks maintenance is delivered on a daily basis; cemetery weeding and mowing is done bi-weekly, as is routine maintenance of Town-held *In Rem* properties.

(Note: In 2011 the Town embarked on an outsourcing strategy for a portion of its parks maintenance function. It solicited landscaping bids in June to provide maintenance for a variety of properties, including Crawford Park, Rye Town Park, Town Hall and the Town-owned cemeteries, and in August awarded a contract to Greenway Property Services. The contract includes mowing, edging, trimming, spring / fall cleanups and snowplowing / clearing during winter months for select properties. In total, the Town is paying Greenway approximately \$30,000 annually for Crawford Park, \$30,000 for Rye Town Park, and \$4,300 for miscellaneous Town properties and Town Hall).

In total, the four municipalities tend to more than 30 parks accounting for more than 260 aggregate acres, both active and passive in use. The following graphic depicts the distribution of municipal parkland across the Town and three Villages, including parks located throughout the Village of Mamaroneck (*i.e.* both the Town of Rye and Town of Mamaroneck portions). With distances shown to-scale, the location of Rye Town Park (in the City of Rye) is also indicated.

²⁷ Not all of the Village of Mamaroneck parks are located within the Town of Rye portion. Some, including Harbor Island Park, are located in the Town of Mamaroneck portion.



Potential Efficiency Opportunities Meriting Further Analysis

There are four separate parks maintenance operations that exist within the Town of Rye: one operated by the Town, and one in each of the Villages. While there is occasional interaction between staffs – e.g. collaboration between the Town of Rye and Village of Rye Brook regarding maintenance of Crawford Park, which is located within Rye Brook – for all intents and purposes the four agencies perform parks maintenance functions independent of one another.

Not unlike potential collaborations in police and fire services, delivery of parks maintenance functions is largely place-specific. Thus, the geographic disconnect of the Village of Mamaroneck from the other two villages limits the potential benefits it is likely to gain from an intermunicipal approach to maintenance. There may be capital equipment efficiencies through more formal / regular sharing of major capital items, but it is unlikely that there would be significant operational benefit to shared approaches involving the Village of Mamaroneck and the other two villages.

Therefore, where there is potential benefit through intermunicipal approaches, it is likely to be in the contiguous Villages of Port Chester and Rye Brook. The following potential opportunities appear to merit further analysis:

- *Shared Manpower:* A shared approach²⁸ to staffing this service may offer the Villages a deeper employee pool to address parks maintenance needs, and offer greater flexibility to assign personnel resources to special intensive projects as needed. Together, the two Villages have approximately nine employees dedicated to maintaining thirteen parks (comprising about 90 acres).
- *Shared Capital Equipment:* There may be certain efficiencies to be gained through formal sharing of capital equipment, particularly those items that are used episodically by either Village. However, the benefit is likely to be limited because much of the parks-specific equipment is seasonal and will be in use simultaneously by both respective Villages (*e.g.* mowers).
- *Outsourcing Options:* Aside from the intermunicipal approaches, the Town of Rye's recent experience with outsourcing a portion of its landscaping / parks maintenance function offers an interesting comparative model. Under that model, whereby the Town provides parks maintenance via a third party vendor, services are maintained *and* the Town is able to avoid certain workforce costs (*esp.* pension and health insurance, both for active employees and future retirees).²⁹

The outsourcing of this function in the Town was made more feasible by the fact that the Town has no collective bargaining units, however. In both Port Chester and Rye Brook, parks maintenance employees are represented by

²⁸ This would include the possibility of a single consolidated parks maintenance agency serving both Villages, as there may be potential administrative and operational efficiencies similar to those offered by a less formal shared approach. However, the primary challenge to be addressed would involve accountability, as the single agency would be responsible to two "masters" (*i.e.* Village boards).

²⁹ Liabilities related to retiree obligations are an issue of growing importance in the public finance field. For fiscal year ending 2010, the Town of Rye's Unfunded Actuarial Accrued Liability (UAAL, or the liability of retiree obligations projected over a 30-year period) was determined to be \$4.6 million. The comparable figure for the Village of Port Chester was \$51.8 million; for the Village of Rye Brook was \$24.7 million; and for the Village of Mamaroneck was \$43.9 million.

unions (in Port Chester by the Civil Service Employees Association Local 1000 AFSCME, AFL-CIO, and in Rye Brook by Local 456, International Brotherhood of Teamsters). Although a preliminary review of both contracts does not appear to preclude consideration of outsourcing on the part of either Village, issues of exclusivity and impact would likely need to be considered as part of any exploration of outsourcing options.

Recreation

Recreation functions are administered by a separate recreation department in each of the three Villages. In the **Village of Port Chester**, recreation services are staffed by a full-time recreation leader, one full-time recreation assistant and two part-time recreation assistants. Programming is funded through several budgetary cost centers, including parks and youth programs; recreation activities; celebrations; and adult recreation programs. The department runs all special events in Port Chester, various day camps, athletic programs and after-school activities. As many as 100 seasonal employees are brought on by the department each year to aid in the delivery of camps and programs, as well as expanded after-school programming. In addition to utilizing the Village's own park facilities, it also accesses the Town-owned Crawford Park and Rye Town Park for certain activities.

Recreation functions in the **Village of Rye Brook** are delivered out of its Department of Parks and Recreation, and staffed by a full-time superintendent, two full-time recreation leaders and a full-time senior office assistant. Certain seasonal personnel are hired each year to supplement program delivery. The Rye Brook Advisory Council on Parks and Recreation serves as an advisory body to the Village and the Department in recommending programs, actions and activities related to recreation. A host of programs are offered to the community seasonally, including camps, baseball / softball leagues and programming for special populations (via the Southeast Consortium for Special Services Inc. and the Rye Brook / Port Chester ARC). In addition to utilizing the Village's own park facilities, it also accesses the Town-owned Crawford Park (located within Rye Brook) and Rye Town Park for certain activities.

In the **Village of Mamaroneck**, recreation services are handled by the Recreation Department and staffed by a full-time recreation superintendent, a full-time recreation assistant and one full-time office assistant. A seasonal beach manager and upwards of 200 part-time seasonal lifeguards, camp counselors and other employees are brought on to supplement the highest-demand portions of the year. Programming is offered to residents of all ages, including certain offerings provided in collaboration with the Town of Mamaroneck. The Village utilizes its own park facilities and the beach at Harbor Island Park, as well as the Town of Mamaroneck's pool for certain summer camp activities.

Potential Efficiency Opportunities Meriting Further Analysis

Based on our high-level review, we believe there is good potential for benefit through more collaborative approaches to recreation programming between and among the three Villages. A consolidated tri-village recreation programming effort could serve as one way of achieving those benefits.

At minimum, the scale advantages of providing recreation programming to a larger overall population have the potential to:

- Increase enrollment levels, improving the sustainability of individual programs, especially those which generally experience smaller registration numbers;
- Improve facility access by leveraging the full portfolio of recreation sites rather than those just within the respective municipalities;³⁰
- Enhance programmatic diversity by leveraging a larger population base to increase enrollment in non-standard offerings; and
- Enable greater programming time by concentrating common offerings at specific facilities rather than forcing them to “time-share.”

Draft

³⁰ There is already precedent for this type of partnership, with the Villages of Port Chester and Rye Brook already utilizing Town-owned facilities *and* the Village of Mamaroneck utilizing certain Town of Mamaroneck facilities.

SHARED SERVICE OVERVIEW: Police

One service area that merits additional analysis for potential intermunicipal opportunities is police. Currently, the Town of Rye is served by three municipal police departments, as the Villages of Port Chester, Rye Brook and Mamaroneck independently fund and deliver their own law enforcement services. The larger community is also served by the Westchester County Department of Public Safety. In addition to its general responsibilities, the County Police provides dedicated municipal-level coverage via contract to the Town of Cortlandt (since 1999) and the Town of Ossining (since 2011).

As noted in the *Baseline Report*, police services across the three villages in the Town of Rye cost more than \$18 million (exclusive of employee benefits) in fiscal year 2011-12; accounted for approximately 140 full-time equivalent personnel; and handled more than 25,000 combined calls-for-service.

Based simply on their shared border, the Villages of Port Chester and Rye Brook may benefit from considering more formal intermunicipal sharing of law enforcement services. By contrast, the geographic disconnect of the Village of Mamaroneck from the remainder of the Town suggests that benefits to Mamaroneck from such an intermunicipal approach are likely to be limited. As such, this high-level review considers the potential merit of greater intermunicipal sharing between Port Chester and Rye Brook.

As noted in the *Baseline Report*, the police departments in Port Chester and Rye Brook already share the same radio frequency (along with the City of Rye). Notably, prior to the 1982 incorporation of the Village of Rye Brook, a then-Rye Town Police Department worked out of the Port Chester Police Department station with its own officers. Port Chester's Police Department actually administered the Rye Town police under that previous model, since the Town had no sworn staff over the rank of officer. Today, the Town of Rye has no police department, and while the Village of Port Chester and Rye Brook departments interact as-needed (and on a mutual aid basis), they are run as separate departments serving their respective village jurisdictions.

Staffing Levels

The **Port Chester Police Department** includes 58 sworn personnel and 10 civilian employees (2 full-time and 8 part-time), and is staffed as follows:

- One chief;
- Six lieutenants;
- Two captains;
- Six sergeants;
- Five detectives; and
- Thirty-eight officers.

The civilian staff includes a full-time secretary; 4 part-time parking enforcement officers; 1 full-time parking enforcement officer; and 4 part-time typist employees that transcribe police reports.

The **Rye Brook Police Department** includes 27 sworn personnel and 9 civilian positions (1 full-time and approximately 8 part-time), and is staffed as follows:

- One chief;
- One lieutenant;
- Six sergeants;
- Two detectives; and
- Seventeen officers.

The civilian staff includes a single full-time administrative support employee and approximately 8 part-time school crossing guards.

In total, then, the two departments comprise the following aggregate staffing:

- Two chiefs;
- Two captains;
- Seven lieutenants;
- Twelve sergeants;
- Seven detectives;
- Fifty-five officers;
- Two full-time administrative support personnel;
- Four part-time clerical support personnel;
- One full-time parking enforcement officer;
- Four part-time parking enforcement officers; and
- Eight part-time crossing guards.

Patrol Shift Structure and Staff Assignment

The **Port Chester Police Department** uses a five patrol squad structure, with each working eight-hour shifts. Three squads rotate between an 8:00 am to 4:00 pm “day” shift and a 4:00 pm to 12:00 am “evening” shift. The other two squads work a dedicated “midnight” shift of 12:00 am to 8:00 am. Each squad is assigned a patrol lieutenant, patrol sergeant and seven patrol officers, such that seven or eight police cars are active at any given time.

The **Rye Brook Police Department** uses a similar five-patrol squad structure. There are three primary differences from Port Chester. The first is shift start times; three squads rotate between a “day” shift of 7:30 am to 3:30 pm and an “evening” shift of 2:30 pm to 10:30 pm, while the other two squads are dedicated to the overnight shift. The second distinction is that the overnight shift is actually a ten-hour tour, spanning 10:30 pm to 8:30 am. The third difference involves shift overlap – Rye Brook overlaps two of its shifts by an hour, so that morning rush hour (*i.e.* 7:30 am to 8:30

am) and school release time (*i.e.* 2:30 pm to 3:30 pm) are covered by a double squad. Each squad is assigned four sworn personnel: a sergeant and three patrol officers. One lieutenant oversees the entire patrol operation (as opposed to the Port Chester structure wherein a lieutenant is assigned to each squad).

In total, then, the two departments combine to provide patrol squad coverage at the following level, by hour of the day:

- Midnight to 7:30 am
 - 1 lieutenant
 - 2 sergeants
 - 10 officers

- 7:30 am to 8:30 am
 - 1 lieutenant
 - 3 sergeants
 - 13 officers

- 8:30 am to 2:30 pm
 - 2 lieutenants
 - 2 sergeants
 - 10 officers

- 2:30 pm to 3:30 pm
 - 2 lieutenants
 - 3 sergeants
 - 13 officers

- 3:30 pm to 4:00 pm
 - 2 lieutenants
 - 2 sergeants
 - 10 officers

- 4:00 pm to midnight
 - 1 lieutenant
 - 2 sergeants
 - 10 officers

Non-Patrol Services and Staff Assignment

In addition to normal road patrol services, the **Port Chester Police Department** includes the following:

- A *detective division* that includes a captain, sergeant and five detectives, staffed during the day and evening shifts Monday through Friday;

- A *traffic division* that includes a sergeant and bicycle officer;
- A *County DEA Task Force* officer; and
- A *seasonally-assigned DARE officer* to provide programming to 5th grade in the Port Chester School District.

Further, the school crossing guard service is administered under the department's operation division.

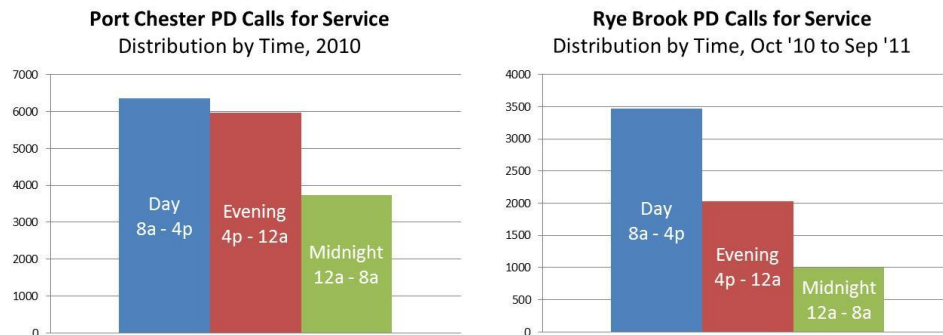
In the **Rye Brook Police Department**, non-patrol services include the following:

- A *detective division* consisting of a sergeant and two detectives; and
- *Seasonally-assigned DARE programming* in both 5th and 7th grades within the Blind Brook School District.

Notably, both departments handle their own police dispatching; in Port Chester, it is handled by the on-duty desk sergeant, and in Rye Brook it is handled by either a sergeant or officer each shift.

Service Demand Summary

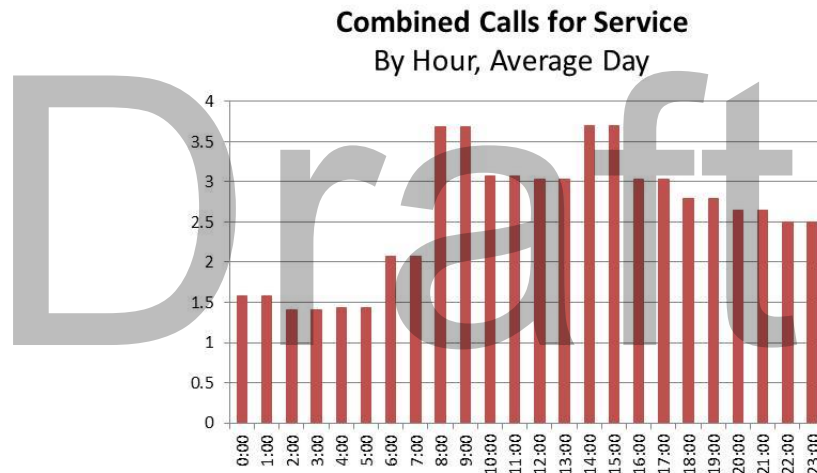
The *Baseline Report* presents call-for-service demand data for both police departments. Over a recent twelve-month period in each department³¹, aggregate service demand (measured in number calls) was approximately a combined 22,600. A review of service demand throughout the day shows that in both jurisdictions the “day” shift has the highest volume. On average, nearly 44 percent of service calls are received between 8:00 am and 4:00 pm; 35 percent are generated from 4:00 pm to midnight; and 21 percent occur from midnight to 8:00 am.



³¹ Service demand data for the Port Chester Police Department covered calendar year 2010; for the Rye Brook Police Department, the timeframe was October 1, 2010 through September 30, 2011.

With the exception of the one-hour shift overlaps that occur in Rye Brook (see above) and an increased number of command staff that work standard day shifts, neither department adjusts its staff level significantly during the day. That is, the number of sworn personnel on the street remains fairly constant throughout the course of the day, and is not increased or decreased in response to service volume.

Spread over the course of the average 24-hour period, the total combined call volume for the two departments is approximately 62 calls (*i.e.* 61.86 calls per day * 365 days = 22,579 calls per year). We can get better perspective on call volume in the average day by analyzing service demand in hourly blocks, as shown below.³² The graph reflects that in the 12-month period analyzed, the two police departments received on average one-to-four calls for service per hour. The busiest hour-blocks of the average day were the 8:00 am and 9:00 am hours in the morning (3.68 calls per hour), and the 2:00 pm and 3:00 pm hours in the afternoon (3.69 calls per hour). The lowest hour-blocks were in overnight, with per-hour call volumes of 1.40 to 1.43 from 2:00 am through 6:00 am.



Of course, it is important to note that calls-for-service account for only a portion of work performed by a typical police patrol function. General patrol responsibilities are not captured by such data, and certain proactive and/or officer-initiated services may not be fully quantified. Prior to implementing any shared arrangement regarding police, these service levels would have to be fully quantified and accounted for.

³² For the purposes of this analysis, certain assumptions are made regarding the distribution of calls-for-service. For the Rye Brook Police Department, service data were provided in two-hour blocks (*i.e.* midnight to 2:00 am, 2:00 am to 4:00 am, and so on). In that case, the analysis assumes calls are equally spread across the two hours (*i.e.* 50 calls in the midnight to 2:00 am block is assumed to translate to 25 calls from midnight to 1:00 am and 25 calls from 1:00 am to 2:00 am). For the Port Chester Police Department, service data were provided by shift. As a result, the analysis assumes calls are equally spread across the hours contained within each eight-hour shift. Certainly, more detailed analysis would be required of disaggregated hourly call volumes.

High-Level Staffing Analysis

As a frame of reference for further discussions about any shared police options, a basic staffing analysis is presented in this section.

It should be noted that the inclusion of this staffing analysis does *not* presuppose or imply that a shared / consolidated approach to policing the Port Chester and Rye Brook communities is operationally appropriate, let alone politically palatable to both communities. Rather, the analysis is intended to ask the “what if” question regarding staffing levels in the event the entire community was served by a single department, and to serve as the starting point for more detailed analysis of opportunities if the two municipalities desired to move the conversation forward.

This analysis uses combined service demand data in 8-hour blocks, corresponding to the shifts in Port Chester (*i.e.* 8:00 am to 4:00 pm, 4:00 pm to 12:00 am, and 12:00 am to 8:00 am):

Combined calls-for-service

Day shift	9,838
Evening shift	8,003
Overnight shift	4,739

Amount of time spent on calls

For this measure, we make the assumption that officers spend an average of one hour per call. More detailed analysis of actual dispatch / CAD data would be required to verify this figure for both Port Chester and Rye Brook, but the conservative one-hour assumption is used for this analysis.

Day shift	9,838 hours
Evening shift	8,003 hours
Overnight shift	4,739 hours

Amount of time spent on all activities, both call- and non-call-related

Responding to calls-for-service is only part of what patrol officers do in a given shift, of course. To account for those additional responsibilities, which include proactive services and required administrative duties, it is standard to multiply call-related time by three.

Day shift	29,514 hours
Evening shift	24,009 hours
Overnight shift	14,217 hours

Translating hours into officer posts per shift

Assuming a combined department had three 8-hour shifts (as Port Chester does currently), each officer post would require 2,920 hours to fill (*i.e.* 8 hours * 365 days). This figure can be translated into a *preliminary* number of officer posts per shift.

Day shift	29,514 hours / 2,920 = 10.1 posts
Evening shift	24,009 hours / 2,920 = 8.2 posts
Overnight shift	14,217 hours / 2,920 = 4.9 posts

The number of officer *posts* is different from the number of required *officers*, however. Like any other employee, officers are eligible for paid time off that impacts their availability over the course of a year. For the purposes of this analysis, we assume that utilized paid time off consumes roughly one-quarter of officers' availability in a given year, between vacations, sick leave, personal leave and other forms. As such, the number of required *posts* computed above needs to be modified by this availability factor to determine an estimated minimum staffing level for officers by shift:

Day shift	10.1 posts * 1.25 = 12.6 officers
Evening shift	8.2 posts * 1.25 = 10.2 officers
Overnight shift	4.9 posts * 1.25 = 6.1 officers

Thus, the current combined service demand level in Port Chester and Rye Brook appears to require roughly 29 officers (not including command staff or supplemental units and divisions) to adequately meet service demand.

Again, two points must be noted:

- First, this analysis relies on certain assumptions (cited above) to roughly measure the distribution of call demand across hours of the day; the length of time spent on an average call; and the availability of officers throughout the course of the year, among other things. Further analysis would be required to refine the precision of these high-level estimates.
- Second, the numbers of posts / officers identified in the analysis are considered to be the *minimum* number for a combined agency. *Higher numbers of officers* may provide greater flexibility to deliver enhanced and / or more proactive police services, which may be in the best interests of the community, demanded by the public and/or elected officials, or both.

Potential Efficiency Opportunities Meriting Further Analysis

Aside from any potential officer-level efficiencies that may result from a shared approach to policing the Port Chester and Rye Brook communities, other opportunities merit further analysis. They include:

- *Command Staff:* A shared approach would very likely enable a more efficient administrative- and command-level staff structure. For example, a shared department would require only one Chief of Police (as opposed to two currently). Moreover, subject to any final decisions on organizational structure and shift staffing, a shared department may allow for a more efficient distribution of command titles such as captain, lieutenant and sergeant. Combined, those titles currently represent 21 sworn personnel across the two departments. Particularly in the rank of sergeant, there may be an opportunity to have one per shift to oversee each squad, rather than the current approach of two per shift (one overseeing the squad in Port Chester, and one overseeing the squad in Rye Brook).
- *Dispatch:* Both departments currently handle their own dispatch responsibilities. In Port Chester, a desk sergeant is tasked with dispatch; in Rye Brook, it is handled by either a sergeant or officer. At minimum, the potential efficiencies of a unified dispatch approach include freeing up one sworn employee each shift. Preliminary analysis of the call-for-service data for both departments indicates that a single dispatcher could likely handle the full call volume, since hourly call averages range no higher than 3.7 (in the 2:00 pm and 3:00 pm hours), and as low as 1.4 (in the 2:00 am and 3:00 am hours).
- *Detective Services:* Both departments have their own detective division, with combined staffing of one captain, two sergeants and seven detectives. There would appear to be potential efficiency in sharing detective functions, possibly freeing up assigned sworn personnel to perform other responsibilities.
- *DARE Programming:* Both departments currently assign officers to deliver anti-drug and alcohol education in schools – the Port Chester PD in the Port Chester School District, and the Rye Brook PD in the Blind Brook School District. Under a shared approach, a single DARE officer would likely be adequate to deliver this service to the entire community.
- *County-level Sharing:* There is precedent in Westchester County for providing municipal-level police coverage through contract with the County Police. Most recently, the Town of Ossining (in 2011) entered into a contract with Westchester County, under Article 5-G of the General Municipal Law, to provide policing services. Although the Town of Ossining legally retains a police department, policing services are provided entirely by the County. The scale of the service is smaller than what Port Chester and Rye Brook currently offer through their municipal departments, however, providing two patrol cars (each with one officer) during the day and evening tours, and one patrol car (with one officer) overnight to patrol the unincorporated area of the Town. The County also handles School Resource Officer and detective functions for the Town's unincorporated area. Under the agreement, the Town of Ossining pays the County an annual fee of approximately \$2.3 million. Substantial

additional analysis would be required in order to determine if such an arrangement might work in the Town of Rye, assuming there was even interest among residents and elected officials to shift from municipal-level departments to the County.

Important Service Demand Considerations to Note

In the context of the review of shared service opportunities in police, it is important to note certain distinctions between the service demand in the Villages of Port Chester and Rye Brook. Although call for service (CFS) data is tracked using slightly different category constructs in the two villages, the following observations can be made (in addition to the discussion provided in the *Baseline Review*):

1. Three categories of service calls – general aid, auto accidents and alarm responses (*i.e.* home/burglary) – constitute a reasonably large share of calls in both departments. In Port Chester, these call categories rank #1, #2 and #3, respectively, and collectively account for **24 percent** of total calls (based on 2010 data); in Rye Brook, the categories rank #2, #6 and #1, respectively, and account for **30 percent** of total calls.

<i>Call for Service data for period Jan 1, 2010 through Dec 31, 2010</i>	Port Chester Police Department	Rye Brook Police Department
General Aided	#1 (10%)	#2 (12%)
Auto Accidents	#2 (8%)	#6 (5%)
Alarm/Burglar	#3 (6%)	#1 (13%)

2. Outside of these categories, there is reasonable difference between the most common calls for service in the two communities. In Port Chester, the other categories in the top-10 most common calls (*i.e.* disputes, disperse group, noise, scofflaw, towing vehicle, providing security detail and school crossing) do not have direct corollaries in the Village of Rye Brook, where the other top-10 categories are enforcement of village ordinances, directed patrols, vacant house checks, coyote sightings, traffic, following up on disconnected 911 calls and responding to fire alarms.
3. Notably, three of the top-5 most common calls in Rye Brook – enforcement of village ordinances, directed patrols and checks of vacant houses – are more traditional “quality of life” types of service, and are not recorded among the most common call categories in Port Chester. This is not to imply that these services are *not* provided in Port Chester; indeed, the presence of any police department plays a QOL reinforcement role. But the recording of these services as among Rye Brook’s most common call types suggests the department’s routine patrol service is as much “customer service” as it is emergency response.

SHARED SERVICE OVERVIEW: Public Works

Public Works is another service area that may have potential to yield efficiencies through shared approaches. As noted in the *Baseline Report*, each Village has its own DPW which is primarily responsible for maintaining streets, highways and other municipal infrastructure. In Port Chester and Mamaroneck, the Department of Public Works also handles parks maintenance; in Rye Brook, that function is delivered out of a separate Department of Parks and Recreation.

In fiscal year ending 2012, basic street and highway maintenance services across the three Villages totaled more than \$2.5 million (excluding administration, engineering, parks or refuse collection provided by some of the departments). Central garage functions accounted for another \$1.8 million.

Because of organizational structure differences, the three DPWs do not provide the same types / levels of service. For example, while all three handle street maintenance, snow plowing and central garage / vehicle maintenance services, only Port Chester and Mamaroneck handle parks maintenance through DPW, while Rye Brook handles it via a separate department.

Port Chester's DPW is broken into the following functional divisions:

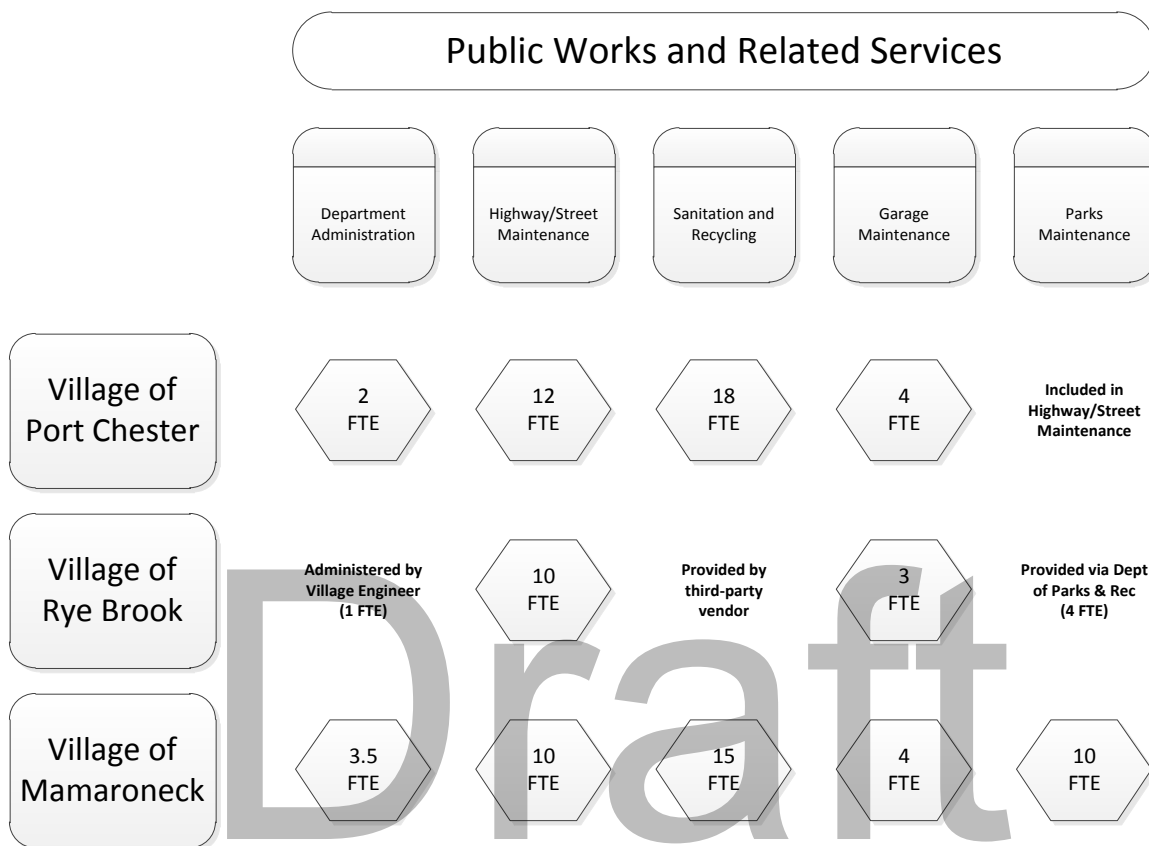
- Highway services (which includes parks maintenance);
- Sanitation; and
- Central garage.

Rye Brook's DPW has a less formal functional division structure, with personnel resources centrally allocated to highway maintenance, central garage and snow removal functions.

The Village of Mamaroneck's DPW is structured around eight divisions:

- Administration;
- Parks;
- Central garage;
- Highway maintenance;
- Facilities maintenance;
- Sanitation;
- Sewers; and
- Signs.

In total, the three departments account for a staff-load of approximately 100 employees³³. The following graphic maps the public works-related services provided by the three Villages and their associated staff-loads.



Potential Efficiency Opportunity Meriting Further Analysis

Because of the geographic nature of delivering public works services, advantages to the Village of Mamaroneck from an intermunicipal approach with the other two Villages would seem limited. But there are a range of areas where Port Chester and Rye Brook could possibly collaborate to produce more efficient and effective outcomes. We encourage further analysis of the following possibilities.

Parks Maintenance: (see Parks and Recreation section)

Shared Facilities: The Departments of Public Works in both Port Chester and Rye Brook have limited facility space. The space issue is particularly acute regarding “cold storage” of apparatus and other equipment. At present, Port Chester’s DPW

³³ This figure spans administration, mechanics, street maintenance personnel, parks staff and sanitation collection.

stores approximately 75 percent of its capital assets outside; in Rye Brook, the estimate is 50 percent. Given the significant cost of major public works apparatus, the inability to protect equipment from environmental elements almost certainly decreases its useful life and quality, driving up costs in the long-term. This shared issue may offer an opportunity to collaborate in a way that improves outcomes and shares the cost burden across the larger community. For example, locating a shared public works facility on or near the Port Chester – Rye Brook border could afford ease of access to both departments while prolonging the useful life of major equipment in both. Further, the co-location of public works operations need not focus exclusively on Port Chester and Rye Brook, as there may be opportunities involving other similar agencies, such as Westchester County’s Department of Public Works³⁴ or the State Department of Transportation.

A common location has the potential to offer additional efficiency improvements as well. Among them are: 1) shared procurement of common items, like salt and sand, where greater economy of scale could be leveraged to perhaps reduce unit costs; 2) consolidated central garage services³⁵ for vehicle and equipment maintenance, combining the current seven-FTE mechanic staff-load in a way that may afford a redeployment of manpower on highway / street maintenance or other functions (or even staff reduction); and 3) more formalized sharing of capital equipment, especially major pieces used only episodically, to promote cost avoidance of both municipalities purchasing common assets independent of one another.

³⁴ County DPW already has in place a number of shared intermunicipal programs, as referenced here: <http://publicworks.westchestergov.com/shared-services-and-programs>.

³⁵ The community of Middleburgh, New York in Schoharie County offers a model for multi-municipality central garage services, albeit on a smaller scale than the current operations in Port Chester and Rye Brook.

PART III:
Implementation
Plan

Draft

IMPLEMENTATION ACTION STEPS

The final component of this project is the development of a high-level implementation plan to effectuate the restructuring of Rye Town and the Villages of Port Chester, Rye Brook and Mamaroneck. This implementation plan is *not* a detailed transition plan, but rather a summary of the following:

- a) The proposed restructuring model
- b) The proposed timeline
- c) Necessary activities and processes, including public participation

It is assumed that a detailed transition plan would be developed during the interim year between any restructuring referendum (assuming an affirmative vote) and full implementation. That plan, which could be developed by the governing bodies, an appointed transition task force or some combination thereof, would address details such as office locations, facility utilization, legal proceedings to liquidate / transfer Town assets, and so on.

The Restructuring Model

The model proposed would involve the elimination of the Town of Rye in its current form. In its place, three new coterminous town-village entities would succeed the Town, *each of them operating principally as a village government* (see later section on “The Vote” for additional information):

- A coterminous town-village of Port Chester, governing and servicing the area currently covered by the Village of Port Chester;
- A coterminous town-village of Rye Brook, governing and servicing the area currently covered by the Village of Rye Brook; and
- A coterminous town-village of Mamaroneck, governing and servicing the area currently covered by the Village of Mamaroneck (including Village of Mamaroneck territory currently located within the Town of Rye *and* the Town of Mamaroneck).

The successor coterminous town-village governments would be consistent with what is permitted under Article 17 of Village Law (see Appendix). Also consistent with that law, the restructuring shall in no way affect or impair the boundaries or territories of school districts serving the community, nor the assessment, levy or collection of taxes for school district purposes.

The Process

Although there is precedent for the establishment of coterminous town-village governments in New York State, the model envisioned in Rye is unique in at least

three key respects. First, the Town of Rye is entirely covered already by incorporated villages, meaning there is no “unincorporated” town-outside-village area. As such, the model is not simply an extension of a current village’s boundaries to match those of its surrounding town. Second, because of the presence of three villages within the Town of Rye, the resulting structure would not be one coterminous town-village, but rather three. Third, the restructuring would affect not only territory located within the Town of Rye, but area within the Town of Mamaroneck as well, since the Village of Mamaroneck (and the coterminous town-village of Mamaroneck envisioned by the model) is partially located within the Town of Rye *and* the Town of Mamaroneck.

Under state law, there are four primary methods for creating coterminous town-village entities. The one most applicable to the Town of Rye and the successor municipalities envisioned by the model is as follows:

...[F]or the State Legislature to adopt a special act creating the coterminous town-village. ...such a special act would require that the ... 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 referendum is not required by an 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.³⁶

The steps are therefore as follows:

1. The boards of Rye Town and the Villages of Port Chester, Rye Brook and Mamaroneck take action to initiate the restructuring process;
2. Each board adopts the same formal Home Rule request³⁷ expressing support for the following:
 - a. A restructuring of Rye Town and the three villages into three successor coterminous town-village entities, one each in Port Chester, Rye Brook and Mamaroneck Village;
 - b. Successor municipalities in Port Chester, Rye Brook and Mamaroneck Village to have boundaries following the current boundaries of the Village of Port Chester, Village of Rye Brook and Village of Mamaroneck, respectively;
 - c. Disposition of Rye Town’s existing property and capital assets according to the plan modeled in this report (e.g. Crawford Park to

³⁶ *Consolidation, Dissolution, and Annexation of Towns and Villages*, New York State Dept. of State.

³⁷ As part of the Home Rule request process, the Town and Village boards would presumably hold public hearings. Under Section 20 of the Municipal Home Rule Law, a five-day notice period is prescribed for hearings on any local law (though this can be shortened to as few as three days).

exclusive ownership of Rye Brook, Rye Town Park to joint ownership of successor municipalities³⁸, etc.), with proceeds of any liquidated property / assets distributed on a proportionate basis according to share of assessed valuation share in the former Rye Town (*i.e.* Port Chester, Rye Brook and *only* the Rye Neck portion of Mamaroneck);

- d. Transfer of Rye Town's existing balance sheet assets to the successor municipalities, distributed on a proportionate basis according to share of assessed valuation share in the former Rye Town (*i.e.* Port Chester, Rye Brook and *only* the Rye Neck portion of Mamaroneck); and
- e. Transfer of Rye Town's existing debt and debt service obligations to the successor municipalities, distributed on a proportionate basis according to share of assessed valuation share in the former Rye Town (*i.e.* Port Chester, Rye Brook and *only* the Rye Neck portion of Mamaroneck).

From this point, the process is likely to take one of two scenarios, which will be dependent upon the State Legislature's decision regarding the Home Rule request.

<p><i>Scenario One</i> The State Legislature passes special legislation pursuant to the Home Rule request, ratifying the restructuring and establishing the successor municipalities in Port Chester, Rye Brook and Mamaroneck Village.</p>	<p><i>Scenario Two</i> Prior to passing special legislation, the State Legislature requires voter approval of the proposed restructuring plan in each of the affected communities. In that case, the ballot question would contain the proposed plan, summary of boundaries, disposition plan for existing Rye Town property and capital assets, disposition plan for existing Rye Town balance sheet assets, disposition plan for existing Rye Town debts and other obligations, and proposed date the new structure would take effect (<i>e.g.</i> the second January 1 following an affirmative referendum). During the year immediately following referendum, the State Legislature passes special legislation pursuant to the Home Rule request and referendum, ratifying the restructuring and establishing the successor municipalities in Port Chester,</p>
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³⁸ Though not formally mandated, the State may require formal Home Rule requests from the Town of Rye and City of Rye to adjust ownership provisions in the legislation that established Rye Town Park.

	Rye Brook and Mamaroneck Village.
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The Vote

In the event the State Legislature conditions approval of the special legislation on voter approval, the vote would be structured as parallel referenda in each of the affected communities. That is, an affirmative vote would involve *at minimum each* of the following:

1. A majority of those registered voters voting in the Village of Port Chester casting ballots in the affirmative, *and*
2. A majority of those registered voters voting in the Village of Rye Brook casting ballots in the affirmative, *and*
3. A majority of those registered voters voting in the Village of Mamaroneck casting ballots in the affirmative.

It is possible that the State Legislature may also require additional voter approval as follows:

- *Separate* voter approval in the two sections of the Village of Mamaroneck (*i.e.* approval by Rye Neck voters to restructure the Town of Rye, and approval by both Rye Neck voters *and* voters in the remainder of the Village of Mamaroneck to establish the coterminous town-village successor municipality); and / or
- Approval by voters in the remainder of the Town of Mamaroneck *outside* the Village of Mamaroneck, since the restructuring plan would create fiscal implications for the Town.

Regarding any vote, the following should also be noted:

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, in a new town created with the same boundaries as an existing village (emphasis added), 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 one or the other.³⁹

Transition Year

³⁹ *Consolidation, Dissolution, and Annexation of Towns and Villages*, New York State Department of State.

Assuming special legislation approval by the State Legislature (and referenda, if required), the process of implementing the restructuring model would commence. It is likely that the new structure would take effect the *second* January 1 following legislative passage / referendum (*i.e.* if voted on in November 2013, it would take effect January 2015). During the transition year, elected leaders and / or their designees would produce an implementation plan providing for an orderly transition. Among the key issues to be addressed by that implementation plan would be:

- The process for addressing service restructuring elements of the plan, including the establishment of a shared tax collection office between Port Chester and Rye Brook, a shared tax assessment office between Port Chester and Rye Brook, an inter-municipal agreement (IMA) for Rye Brook to utilize the services of Port Chester's justice court, and the transfer of certain parks maintenance and elections responsibilities to the successor municipalities;
- The process for disposing of Rye Town property and capital assets, particularly the sale of real property such as 10 Pearl Street;
- The transfer of Rye Town properties (*Note:* This may require authorization of the State Legislature to the extent it amends current law regarding Rye Town Park); and
- The transfer of Rye Town obligations to the successor municipalities, including its capital and operational responsibilities related to Rye Town Park (*Note:* This may require authorization of the State Legislature to the extent it amends current law regarding Rye Town Park).

APPENDIX

Citizen Empowerment Tax Credit Change

New York State provides municipalities financial incentives for successfully consolidating structures under the Citizen Empowerment Tax Credit (CETC) program. Per Section 54 of State Finance Law, CETC benefits consist of annual additional apportionments of state aid equal to 15 percent of the combined amount of real property taxes levied by all of the municipalities participating in a consolidation or dissolution. The incentive is capped at one million dollars.

Prior to 2012, the CETC benefit was only available in cases of consolidation or village dissolution. However, in August 2012 the law was amended to provide CETC benefits in cases of “consolidation” achieved through creation of coterminous town-village government structures. This would theoretically enable the proposed restructuring in the Town of Rye to be CETC-eligible, providing additional fiscal benefit to the successor municipalities.

The fiscal impact models presented in this report *do not* contain CETC benefit impacts for two reasons. First, the models were developed in advance of the statutory change in the CETC law. Second, and more importantly, the New York Department of State is not yet in a position to provide guidance on the application of CETC benefits in instances of coterminous restructurings. That guidance will be required for Rye to answer at least two critical questions:

1. The revised law states that “a town shall be deemed the surviving municipality in the case of a town and village existing as of July first, two thousand twelve, which thereafter, but not before, share a coterminous boundary.” However, in the proposed Rye restructuring, the Town of Rye would be effectively “dissolved” and three new coterminous entities would be created in its place, with each acting as a *village* rather than a town.
2. Even if the restructuring were deemed eligible, a determination would have to be made regarding the actual benefit calculation. Specifically, would the benefit be calculated *three* times (*i.e.* a maximum benefit of \$1 million in each successor jurisdiction) because of the effective consolidation of successor municipalities as three standalone coterminous town-villages? Or, would the benefit be calculated *one* time (*i.e.* a maximum benefit of \$1 million covering the entire restructuring, to be shared by the successor jurisdictions) because it results from the elimination of just one town?

NYS Village Law

Section 17-1700

Application

§ 17-1700 Application. This article shall apply to any village which has been or may hereafter be incorporated to embrace the entire territory of a town, and to any town which has been or may hereafter be created to be coterminous with any village.

Section 17-1702

Effect of alteration of town boundaries

§ 17-1702 Effect of alteration of town boundaries. 1. The boundaries of a village incorporated to embrace the entire territory of a town, shall be deemed to embrace the entire territory of such town as such territory may thereafter be extended, diminished or altered pursuant to law. Whenever the territory of any other village to which this article applies is extended, diminished or altered pursuant to law, other than by consolidation, then the territory of the town which is coterminous with such village shall be deemed to be correspondingly extended, diminished or altered.

2. The real property excluded by law from the territory of a town shall not be subject to further assessment or taxation for either general or local purposes by a village embracing the entire territory of such town, but taxes for the purposes of such village and local assessments may be levied and collected against the real property annexed by law to the territory of such town in the same manner and with the same force and effect as taxes and local assessments are levied and collected against other real property within the village. Taxes or local assessments, if any, theretofore assessed against real property excluded from such town shall be levied and collected in the same manner and with the same force and effect as prior to such exclusion.

3. The extension, diminution or alteration of the boundaries or territory of a town wholly embraced within the boundaries of a village shall in no way affect or impair the boundaries or territory of a school district nor shall the assessment, levy or collection of taxes for school district purposes be affected or impaired thereby.

4. Such extension, diminution or alteration of the boundaries or territory of a town shall in no way affect or impair the jurisdiction of any court with respect to pending actions or proceedings, nor with respect to the prosecution of crimes committed prior thereto, and all courts shall have and retain jurisdiction of such actions, proceedings and prosecutions as though such extension, diminution or alteration had not been made.

Section 17-1703-a

Filing of town offices; election of officers

§ 17-1703-a Filling of town offices; election of officers. 1. In any village as to which a town is created to be coterminous with such

village, there shall be submitted to the voters in such village at the November general election next preceding the effective date of the creation of such town, a proposition as follows: "Shall the local government of _____ operate PRINCIPALLY AS A VILLAGE or PRINCIPALLY AS A TOWN?" Such proposition shall be presented so that the choice to be indicated by the voter shall be either "VILLAGE" or "TOWN".

2. Upon the effective date of the creation of the town, the mayor and the board of trustees of such village shall constitute respectively the interim supervisor and town board of such town for all purposes until their successors shall have been elected and commenced their terms of office as hereinbelow provided for. All other elected and appointed village officers shall constitute respectively and corresponding interim officers of such town until their respective successors shall have been elected or appointed, as the case may be, and commenced their terms of office as hereinbelow provided for or as otherwise regularly provided by law.

3. In any case in which the proposition provided for in subdivision one of this section shall have resulted in favor of the local government operating principally as a village, the holders of village offices shall, from and after the effective date of the creation of the town, by virtue thereof also hold town offices, as follows:

(a) The mayor and the board of trustees shall constitute respectively the supervisor and the town board.

(b) The assessor, clerk and treasurer of the village shall be, respectively, the assessor, clerk and receiver of taxes of the town, each for a term of office corresponding to the term of the village office, and the office of superintendent of highways of such town shall be held by such officer or employee of the village as the village board shall designate by resolution.

(c) Each village justice shall be appointed to fill a vacancy in the office of town justice, and if there shall have been only one village justice in such village, then the village board shall appoint a second town justice to serve for the remainder of the then current calendar year and the office of acting village justice in such village, if any, shall be thereupon abolished. The term of any then incumbent village justice who shall become a town justice hereunder shall terminate at the end of the then current calendar year, notwithstanding that such justice may originally have been appointed or elected as a village justice for some longer term. Town justices shall be elected at the next ensuing village election for the remainder of the unexpired terms and thereafter at village elections for the terms of office regularly provided by law, and each town justice shall enter upon and commence his term of office at the January first next following his election. All elections of officers thereafter to be held shall be village elections, to be held in the same manner and at the same times as otherwise provided by law for the election of village officers, and there shall be no separate election of any town officers, except as provided above herein with respect to town justices.

4. In any case in which the proposition provided for in subdivision one of this section shall have resulted in favor of the local government operating principally as a town, then, at the regular village election next ensuing, all offices to be filled thereat shall be filled for terms to end at the conclusion of the then current calendar year. The term of office of each other elected village office shall also end at the conclusion of said then current calendar year, notwithstanding that any such term of office originally extended beyond such date. The offices of supervisor, four town councilmen and two town justices shall be filled

by election as hereinafter provided at the November general election next following the effective date of the creation of such town; all other town offices shall be appointive. The election of the supervisor, councilmen and justices shall be for terms of office as follows:

(a) If such election is held in an odd-numbered year, then the term of office for supervisor shall be the term regularly provided by law; the terms of office for two councilmen shall be the terms regularly provided by law and the terms for the other two councilmen shall be two years each; the term for each justice shall be the term regularly provided by law. Upon the expiration of the two year term for councilmen as above provided, the terms for such offices shall be as regularly provided by law.

(b) If such election is held in an even-numbered year, then the term of office for supervisor shall be one year; the terms of office for councilmen shall be one year for two councilmen and three years for the other two councilmen and the terms of office for each justice shall be for the remainder of the then unexpired terms. Thereafter, each office shall be filled for the term regularly provided by law.

5. In any case in which the proposition provided for in subdivision one of this section shall have resulted in favor of the local government operating principally as a town, then each town officer elected or appointed as provided in subdivision four shall constitute also the corresponding village officer, and no separate election of village officers shall thereafter be held. All elections of town officers shall be held in the manner and at the times regularly provided by law for the election of town officers.

6. Nothing contained in this section shall diminish the power of the board of trustees pursuant to section 3-302 of this chapter or any other provision of law.

Section 17-1708
Trustees as town board

§ 17-1708 Trustees as town board. 1. In any village which has been or may hereafter be incorporated to embrace the entire territory of a town the town board of such town may, upon its own motion, and shall on a petition signed and acknowledged by not less than fifty taxpayers of the said town submit at any biennial town meeting or at any special town meeting called for the purpose, a proposition substantially in the following form: "Shall the board of trustees of the village ofconstitute the town board of the town of for all purposes?" In case the said proposition be adopted by a majority vote of the electors of the said town voting thereon, the board of trustees of the said village, as the same shall be constituted from time to time, shall, from and after the first day of January next following the date of the said election, constitute the town board of the said town for all purposes, and shall have all the rights, powers and duties thereof and neither the supervisor nor the town clerk, nor the justices of the peace of the said town, shall, by virtue of their offices, be members of the said town board. The town board of the said town as so organized shall keep a separate journal of its proceedings and the town clerk shall be the clerk thereof.

2. If in the village of Scarsdale in Westchester county, a proposition has been adopted as set forth in subdivision one of this section, and the supervisor is not, by virtue of his office, representative of the

town or the county board or other county legislative body, such town board of the town may by local law or ordinance abolish the position of supervisor and thereupon shall assign his duties to such official or officials as it may determine.

3. In any village which has been or may hereafter be incorporated to embrace the entire territory of a town, the proposition proposed and submitted as provided in subdivision one of this section, may be in substantially the following form: "Shall the offices of town supervisor and town councilman, as presently constituted, be deemed vacant and the mayor and board of trustees of the village of _____ hereafter constitute the supervisor and town board, respectively, of the town of _____ for all purposes?" In case the said proposition be adopted by a majority of the electors of the said town voting thereon, the mayor of the said village, as the office shall be held from time to time, and the board of trustees of the said village, as the same shall be constituted from time to time, shall, from and after the first day of January next succeeding the date of said election, constitute the supervisor and town board of the said town for all purposes, and shall have all the rights, powers and duties thereof and neither the town clerk, nor the town justices of the said town, shall by virtue of their offices be members of the said town board. The town board of the said town as so organized shall keep a separate journal of its proceedings and the town clerk shall be the clerk thereof.

4. In any village where a proposition has been adopted as provided in subdivisions one or three of this section, the incumbent and successor holders of any village offices which thereby are constituted as town offices shall, by virtue of their village offices, also hold such town offices; and, from and after the date of adoption of such proposition, no separate election for such town offices shall be conducted.

5. Notwithstanding the provisions of article seventeen of the election law, elections held in incorporated villages which are incorporated as coterminous village pursuant to the provisions of this chapter shall be conducted in the same manner as election for town offices.

MODELING THE IMPACT OF A TOWN OF RYE RESTRUCTURING

As noted in the preceding sections, many of the key elements of a Town of Rye restructuring have a range of possible options. From the structure of the successor municipalities (e.g. coterminous, city status, annexation); to disposition of Town-owned properties (e.g. sell, retain, transfer ownership); to sustaining services that are currently delivered by the Town (e.g. tax collection, assessment, court, parks and cemeteries), there are a variety of permutations a Town of Rye restructuring can take.

To facilitate consideration of those options, CGR developed a “straw-man” restructuring model based on assumptions presented to – and affirmed by – the project Steering Committee. This does not necessarily represent the Steering Committee’s formal endorsement of this model as the most appropriate framework for moving forward, but rather represents the Steering Committee’s acknowledgement that this model is based on reasonable assumptions that can serve as a valuable frame of reference for analyzing the impact of a potential Town of Rye dissolution.

Elements of the Model

Municipal Structure

- The Town of Rye in its current form would dissolve, ceasing to exist as a separate municipal unit.
- The Village of Port Chester would become a coterminous town-village.
- The Village of Rye Brook would become a coterminous town-village.
- The Village of Mamaroneck *in its entirety* would become a coterminous town-village, including not only the Rye Neck portion located within the Town of Rye but the remainder of the Village currently located in the Town of Mamaroneck. This would effectively remove the Village of Mamaroneck from the Town of Mamaroneck.

Fiscal Elements

- Within the new coterminous town-village of Mamaroneck, a special district would be established encompassing only the Rye Neck portion such that fiscal components of the restructuring can be appropriately allocated to the portion located within the former Town of Rye.
- The Town of Rye property tax would be eliminated.

- The Town of Rye's non-property tax revenue streams that are eligible to continue under a coterminous restructuring *would* continue, and would be allocated to the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share.
- The Town of Rye's balance sheet assets (*e.g.* fund balance / reserves) would be allocated to the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share.
- The Town of Rye's balance sheet liabilities (*e.g.* outstanding debt, post-employment benefits) would become the responsibility of the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share. Balance sheet liabilities related to compensated absences for current Town employees would be paid out of the Town's existing available fund balance.
- Per Westchester County law, property tax guarantee liability currently held by the Town of Rye would become the responsibility of the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) for their respective taxing jurisdictions.

Note regarding assessed valuation shares

Anywhere in this analysis where assets, liabilities or other obligations are assumed distributed across the successor municipalities on the basis of taxable assessed value share, the Town of Rye's 2012 preliminary roll is used as the basis. With that in mind, the Town of Rye's taxable value breaks out as follows: 38.8 percent in the Village of Port Chester portion; 39.4 percent in the Village of Rye Brook portion; and 21.8 percent in the Rye Neck section of the Village of Mamaroneck.

Properties and Related Liabilities

- Crawford Park would be transferred to the exclusive ownership of the successor municipality in Rye Brook, as would maintenance costs and revenues associated with the park.
- The following Town of Rye properties would be sold, with proceeds¹⁴ distributed to the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share:

¹⁴ In lieu of formal appraisals, proceed amounts are estimated based on 2009 assessment figures for each property as provided by the Town of Rye in May 2012.

-
- 285 Madison Avenue (\$206,500)
 - 313 Locust Avenue (\$486,200)
 - 10 Pearl Street (\$1,000,000)
 - Pearl Street Lot (\$500,000)
 - Fox Island Road (\$192,700)
 - Shore Drive (\$168,800)
 - Garden Road (\$79,800)
 - 738 Halstead (\$348,400)
- Ownership of the property at W. William Street (assessed at \$790,000), currently leased by the Village of Rye Brook for public works purposes, would transfer to the exclusive ownership of the successor municipality in Rye Brook.
 - Ownership of Town bridges – Continental Manor, South Barry Avenue, Hillside and Jefferson Avenue – would transfer jointly to the successor municipalities in Port Chester, Rye Brook and Mamaroneck. Maintenance services would be provided by the successor municipality in Mamaroneck, with the costs shared by the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share.
 - Town-owned cemeteries would transfer to the exclusive ownership of the successor municipality in Mamaroneck, as would maintenance responsibilities therefor.
 - The Town of Rye’s ownership share in Rye Town Park (RTP) would transfer jointly to the successor municipalities in Port Chester, Rye Brook and Mamaroneck, and State legislation would be required to address the revised ownership structure and representation on the RTP Commission. Maintenance services would be provided by the RTP Commission utilizing its own staff and funded primarily through park revenues. The Town of Rye’s operational deficit cost share (51.000 percent, with the City of Rye paying the difference) would be funded by the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share. The Town of Rye’s capital cost share (60.722 percent, with the City of Rye paying the difference) would be funded by the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share.
 - The Town of Rye’s capital cost liability related to bridges would be funded by the successor municipalities in Port Chester, Rye Brook and Mamaroneck (Rye Neck district only) proportionately on the basis of their assessed value share. That liability is as follows, by bridge and type of cost:
 - *Bridge Maintenance*
 - South Barry – Guion (100.000 percent)

-
- South Barry – Otter (100.000 percent)
 - Jefferson Avenue (50.000 percent)
 - Short Street (50.000 percent)
 - Hillside Avenue (33.333 percent)
 - North Barry Avenue (33.333 percent)
 - *General Maintenance*
 - South Barry – Guion (100.000 percent)
 - South Barry – Otter (100.000 percent)

Service Adjustments

Tax Collection

The successor municipalities in Port Chester and Rye Brook would establish a shared / consolidated tax collection office. The successor municipality in Mamaroneck would supplement its existing tax collection service to handle this function.

- *Cost Assumptions*
 - Port Chester and Rye Brook (\$260,000 total) – Based on current Town tax collection costs *minus* one position, enabled by splitting of the Rye Neck responsibility; new shared department would have \$150,000 in salary + 35% benefits + \$60,000 contractual; costs would be split evenly between the two villages
 - Mamaroneck (n/c) – Assume no additional staffing is required; the entire jurisdiction is already served by the current Village office (for Village taxes)

Tax Assessment

The successor municipalities in Port Chester and Rye Brook would establish a shared / consolidated tax assessment office, perhaps through the use of a Coordinated Assessment Program (CAP). The successor municipality in Mamaroneck would rely on valuations already assigned by its own tax assessment office to handle the function.

- *Cost Assumptions*
 - Port Chester and Rye Brook (\$660,000 total) – Based on current Town tax assessment costs *minus* one position, enabled by splitting of the Rye Neck responsibility; new shared department would have \$340,000 in salary + 35% benefits + \$200,000 contractual; costs would be split evenly between the two villages

- Mamaroneck (n/c) – Assume no additional staffing is required; the entire jurisdiction is already served by the current Village office (for Village taxes)

Justice Court

The successor municipalities in Port Chester and Mamaroneck would continue to rely on their own existing justice court functions. Rye Brook, which currently relies on the Town of Rye's court, would consolidate court services within Port Chester's existing court via inter-municipal agreement.

- *Cost Assumptions*
 - Rye Brook (\$150,000 total) – Estimate based on one justice and one support staff within Port Chester court
 - Port Chester and Mamaroneck (n/c) – Assume no additional staffing is required; service already provided

Parks Maintenance – Rye Town Park

The successor municipalities in Port Chester and Mamaroneck would continue to rely on their own existing justice court functions. Rye Brook, which currently relies on the Town of Rye's court, would consolidate court services within Port Chester's existing court via inter-municipal agreement.

- *Cost Assumptions*
 - Port Chester, Rye Brook and Mamaroneck (\$235,000 total) – Cost estimate based on current Town cost *minus* Crawford Park costs = \$70,000 salary + 35% benefits + \$90,000 contractual + \$50,000 operations; assume split proportionately based on assessed value share

Parks Maintenance – Crawford Park

The successor municipality in Rye Brook would assume ownership and maintenance responsibility for Crawford Park.

- *Cost Assumptions*
 - Rye Brook (\$200,000 total) – Cost estimate based on current Town cost = \$80,000 salary + 35% benefits + \$45,000 contractual (*i.e.* 50% reduction over current Town cost level)

Elections

The successor municipalities would each assume some responsibility for administering elections that is currently handled by the Town.

- *Cost Assumptions*
 - Port Chester, Rye Brook and Mamaroneck (\$17,750 total) – Cost estimate based on current Town; assume split proportionately based on assessed value share

SERVICE RESTRUCTURING IMPACTS (RECURRING)	VPC	VRB	VOM	
Tax collection: Port Chester + Rye Brook	(\$130,000)	(\$130,000)	-	
Tax collection: Mamaroneck	-	-	-	
Tax assessment: Port Chester + Rye Brook	(\$330,000)	(\$330,000)	-	
Tax assessment: Mamaroneck	-	-	-	
Justice court: Rye Brook	-	(\$150,000)	-	
Parks maintenance - Rye Town Park	(\$91,204)	(\$92,496)	(\$51,324)	
Parks maintenance - Crawford Park	-	(\$200,000)	-	
Elections	(\$6,889)	(\$6,986)	(\$3,877)	
Cemeteries: Mamaroneck	-	-	-	
Subtotal	(\$558,092)	(\$909,482)	(\$55,201)	(\$1,522,750)

Fiscal Estimates

The following table summarizes the fiscal impacts of the restructuring model presented above. Impacts are presented in terms of what the effect on taxpayers *would have been had the structural alternative been in place this year*, given current year fiscal realities. Future savings, costs or changes in other variables (*e.g.* health insurance, pension, wages, utilities, etc.) that are otherwise indeterminate are not contemplated in the analysis.

Recurring Impacts

These items would have an ongoing annual impact on the successor municipalities. They include:

- Reallocation of Town of Rye revenue, such as state aid, clerk fees, court revenues that would shift to other venues, and fines and forfeitures, all of which are assumed distributed to successor municipalities on the basis of their assessed value share in the current Town of Rye;
- Savings to Port Chester and Rye Brook enabled by the removal of the Town of Rye serving as property tax guarantor, offset by some degree of cash flow liability as the successor municipalities assume responsibility for being property tax guarantors themselves;
- Service adjustments that would be required in order to sustain services currently provided by the Town of Rye to / for the Villages; and

- Debt service costs which would shift to the successor municipalities on the basis of their assessed value share in the current Town of Rye (Note: Although technically a cost “shift” from the Town to the successor municipalities, the net fiscal impact is effectively zero since the Town’s debt service costs are already funded proportionately based on assessed value by taxpayers in Port Chester, Rye Brook and Rye Neck);
- Elimination of the Town of Rye property tax, which is currently levied on properties in Port Chester, Rye Brook and Rye Neck, saving \$0.05 per \$1,000 in assessed value; and
- Removal of the Town of Mamaroneck property tax for the portion of the Village of Mamaroneck *not* within the Town of Rye, saving \$22.96 per \$1,000 in assessed value (Note: This figure is based on the Town of Mamaroneck assessment, not the Town of Rye assessment).

Summary of Recurring Impacts

1. Eliminating the Town of Rye property tax would generate an estimated \$25 in annual savings on a property valued at \$500,000 in Port Chester, Rye Brook and Rye Neck.
2. Removing the Town of Mamaroneck property tax on that portion of the Village of Mamaroneck *not* within the Town of Rye would generate an estimated \$459 in annual savings on a property valued at \$20,000.¹⁵
3. All other recurring impacts – Town revenue reallocation, property tax guarantee savings, service adjustments and debt service cost shifts – would generate an estimated \$52 in annual savings on a \$500,000 property in Port Chester, an estimated \$22 annual cost on a \$500,000 property in Rye Brook, and an estimated \$72 in annual savings on a \$500,000 property in Rye Neck.

One-Time Impacts

These items would have a one-time impact on the successor municipalities, related primarily to the liquidation of certain Town assets, and would not continue in future years. They include:

- Disposition of Town-owned property, including the sale of Town Hall (*i.e.* 10 Pearl Street) and its accompanying parking lot; and
- Liquidation of Town balance sheet assets, mainly unreserved general fund balance and capital fund balance.

¹⁵ Hypothetical property value is significantly less than in the Town of Rye due to the equalization rate differential in the Town of Mamaroneck / Village of Mamaroneck.

Summary of One-Time Impacts

1. Disposing of current Town-owned property and liquidating its balance sheet assets proportionately across the three successor municipalities would result in estimated one-time benefits equivalent to \$252 on a \$500,000 property in Port Chester, \$290 on a \$500,000 property in Rye Brook, and \$199 on a \$500,000 property in Rye Neck.

Potential / Liability Impacts

These items acknowledge the shift of certain employee, operational and capital liabilities from the Town of Rye to the successor municipalities. In each case they are assumed distributed across the successor municipalities on the basis of assessed value share in the current Town of Rye. They include:

- Retiree health insurance liability, which was projected in December 2010 to be \$4,640,000 for retirees and current employees (Note: As these are amortized costs over a 30-year period, certain liabilities related to active employees would be reduced or eliminated in the event the Town were dissolved);
- The Town's share of capital costs for Rye Town Park, equaling 60.722 percent of such costs;
- The Town's share of operational costs to cover any deficits at Rye Town Park, equaling 51.000 percent of such costs; and
- Bridge / general maintenance cost liability related to six bridges for which the Town of Rye is contractually responsible, with liability ranging from 33.333 percent of such costs to 100.000 percent depending on the bridge. Costs related to these liabilities are episodic and indeterminate at the present time.

Summary of Potential / Liability Impacts

1. Liabilities related to retiree health insurance, operational/capital costs at Rye Town Park and maintenance of Town bridges would transfer to the successor municipalities, producing a fiscal impact that is indeterminate at the present time. However, it should be noted that those liabilities are already borne by taxpayers in all three Villages by virtue of the fact that they are also Town of Rye taxpayers. As such, the liability "shift" should not on its own result in additional costs beyond the current system.

Estimated Fiscal Impacts : Rye Town Restructuring Model*Source: CGR Analysis of Town and Village Budgets, Services and Financial Statements*

	Village of Port Chester (entire)	Village of Rye Brook (entire)	Village of Mamaroneck (Rye Neck)	Village of Mamaroneck (Remainder)
Recurring Impacts				
Removal of Rye Town property tax (\$0.05/1000) <i>Annual savings estimate based on \$500,000 home</i>	\$25.00	\$25.00	\$25.00	-
Removal of Mamaroneck Town property tax (\$22.96/1000) ² <i>Annual savings estimate based on \$20,000 home¹</i>	-	-	-	\$459
Other recurring impacts <i>Includes net effects of reallocating Rye Town revenue, savings from elimination of property tax guarantee³, service adjustments and debt service⁴; Annual estimate based on \$500,000 home^{5,6}</i>	\$52.11	(\$21.63)	\$71.74	-
Total Recurring Impact	\$77.11	\$3.37	\$96.74	\$459.20
One-Time Impacts				
<i>Includes net effects of disposition of Rye Town property and liquidation of balance sheet assets; Annual estimate based on \$500,000 home</i>	\$252.50	\$289.80	\$199.30	-

Estimated Fiscal Impacts: Rye Town Restructuring Model (CONTINUED)*Source: CGR Analysis of Town and Village Budgets, Services and Financial Statements*

	Village of Port Chester (entire)	Village of Rye Brook (entire)	Village of Mamaroneck (Rye Neck)	Village of Mamaroneck (Remainder)
Potential / Liability Impacts⁷				
Retiree health insurance (OPEB) liability	(\$1,800,784)	(\$1,826,304)	(\$1,013,376)	-
Rye Town Park - Capital cost (60.722%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
Rye Town Park - Operational deficit (51.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
Bridge Maintenance	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
South Barry (Guion) (100.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
South Barry (Otter) (100.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
Jefferson Avenue (50.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
Short Street (50.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
Hillside Avenue (33.333%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
North Barry Avenue (33.333%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
General Maintenance	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
South Barry (Guion) (100.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-
South Barry (Otter) (100.000%)	TBD * 38.8%	TBD * 39.4%	TBD * 21.8%	-

Notes

¹ The hypothetical property in Mamaroneck is assumed to be \$20,000, reflecting the significant difference in equalization rates between it and the other two villages. In 2012, the Village of Mamaroneck's equalization rate is 1.82, meaning properties are approximately assessed at 1.82 percent of market value. As the Town of Mamaroneck property tax rate applies using that assessment standard, it is utilized in this analysis for estimating the impact of removing the Town of Mamaroneck property tax from that portion of the Village of Mamaroneck.

² This is the combined property tax rate for the Town of Mamaroneck's general townwide fund and ambulance district fund, which are the only Town fund tax rates that apply to the Village of Mamaroneck.

³ Reflects only the savings on 0.5 percent of levy paid by Villages to Town of Rye in return for the property tax guarantee. Does not include the cash flow impact that would be assumed by successor municipalities as they take on the property tax guarantee requirement currently provided by the Town of Rye.

⁴ Debt service costs reflect Town of Rye budgeted expenditures for the current fiscal year. They do not reflect any future or anticipated debt issuances, including approximately \$1.8 million that may be sold in the next year to fund certain Town capital liabilities relating to bridge maintenance. The precise impact of those borrowings on debt service would depend upon bond term and rate, which is indeterminate at the present time.

⁵ Port Chester and Rye Brook maintain separate rates for homestead and non-homestead properties. The analysis is based on one composite rate for each village, capturing residential and non-residential properties. For estimation purposes, the revised composite rate (after recurring impacts) is applied to a hypothetical \$500,000 residential property to derive actual impact.

⁶ Within the Village of Mamaroneck, this only applies to the Rye Neck portion. As such, that estimate is derived using only the taxable base in the Rye Neck section (*i.e.* not the entire Village), estimated to be \$2 billion according to Town of Rye assessed valuations.

⁷ All potential/liability impacts result in a shift of liability from the Town of Rye to the successor municipalities. However, it is important to note that the net fiscal impact of these shifts is likely to be zero because, since the entirety of the Town of Rye is covered by the three villages, taxpayers of the villages are already responsible for offsetting these liabilities on a proportionate basis according to their assessed value. So while legal ownership of the liability transfers, the ultimate financial obligation remains unchanged.



NEW YORK STATE LEGISLATURE

MEMORANDUM

TO: Town of Rye Dissolution Steering Committee

FROM: Steve Otis
George Latimer

DATE: December 6, 2013

In advance of the next steering committee meeting, we are providing a list of areas where additional direction or information is required before going forward with a full proposal and discussion with your local boards and residents. Your Steering Committee and member municipalities have invested significant time and thought in the study and process of reviewing how a dissolution/reorganization would work. Our role has been to provide the framework and parameters in state law that would allow you to proceed.

Earlier this year the municipalities provided the technical information for a good many of the details needed for state legislation such as description of the borders of the villages, location and current ownership information of town owned or shared structures, properties or cemeteries, and other details needed by bill drafters in Albany.

A number of areas remain where discussion between steering committee representatives. To review, the approach being discussed, via the consultants report and subsequent steering committee discussions, is:

- The establishment of two coterminous town/villages (Rye Brook and Port Chester)
- Governmental functions in Rye Neck would continue to be provided by the Village of Mamaroneck, with the additional Town of Rye responsibilities within Rye Neck shifted to the Village of Mamaroneck under terms to be agreed upon between the village and town. Per the state constitution, a town entity still has to exist for Rye Neck but this entity would function in coordination with the Village of Mamaroneck in a manner similar to the way coterminous entities such as Harrison or Mount Kisco operate.

- A shared tax assessment and collection office utilizing the same tax units now provided as a shared service by the town. This can be established either by utilization of the Coordinated Assessment Program section 579 of the Real Property Tax Law or an IMA between the villages. This choice should be made by the steering committee before draft legislation is introduced.
- A shared municipal court – the village of Mamaroneck has a court. There are choices for Rye Brook and Port Chester to consider in how to provide court services for Rye Brook if the Town of Rye is dissolved. Below see results of inquiries to the Office of Court Administration regarding alternative approaches.
- Disposition of parks, cemeteries and town owned properties. The Town will need to agree to terms relating to transfer of these properties with villages including ownership and condition at time of transfer to the villages.
- Provision will need to be made regarding any outstanding debt by the town and how future payments will be made if the town is dissolved.
- Status of the Town of Rye properties in the City of Rye will have to be agreed upon between the Town and the City. Those properties are the Rye Town Dock, the African American Civil War cemetery, and Rye Town Park. It is likely that the Rye Town Park Commission statute would have to be amended as part of this process consistent to changes to be agreed upon between the Town, the City and the villages in order to maintain the intermunicipal functioning of that Commission.

One technical document we do not have is the border delineation of the Town of Rye.

To review short checklist of major issues to be discussed between steering committee members is:

Which structure for courts serving Rye Brook do you want to pursue?

For tax assessment and collection, which shared service model do you want to pursue, the shared service structure outlined in section 579 of the Real Property Tax Law or an IMA between the villages?

Agreement between the Town and the Villages regarding town assets to be accepted by the villages as discussed above.

An understanding of the debt situation.

Town discussions with the City of Rye as discussed above.

You have made a great deal of progress in researching and unearthing the technical information required to have local discussions on whether you want to proceed. The

additional information outlined in this memo will get you to the point where you can have an actual draft proposal for each municipality and community to review, modify and consider as a comprehensive proposal to be considered.

Please let us know how we can be of continued assistance. We look forward to meeting and advancing your deliberations.

CC: City of Rye

Below are notes outlining the choices for Rye Brook and Port Chester to consider in determining how to provide or whether to share court services or operate separately.

Is it possible for the newly formed town-village of Rye Brook to use the newly formed town-village of Port Chester court (The town-village of Rye Brook would not have an existing court to merge/consolidate)?

Section 106-a of the Uniform Justice Court Act permits the Town Boards of two or more towns forming a contiguous geographic area in the same county to establish a single town court to be comprised of town justices elected from each of the affected towns. While the statute as written clearly anticipates that the single town court arrangement is to replace multiple existing town courts, OCA sees nothing in the statute that categorically would preclude a merged Town Court arrangement being adopted by two new towns with no existing town courts of their own, nor does OCA see any conceptual reason why the statute should not be available to such new towns.

Would Rye Brook need to establish a court, then immediately consolidate it with Port Chester?

OCA does not see why this should be necessary. It places form over substance with no obvious benefit to anyone.

Could Rye Brook enter into an inter-municipal agreement pursuant to article 5-G of the general municipal law and essentially contract with Port Chester to handle its cases?

OCA is troubled by this idea. Mostly because they do not see how the Port Chester Court could have jurisdiction over certain matters in Rye Brook (see e.g., UJCA sec. 204 [giving a Justice Court jurisdiction of summary proceedings relative to property within the municipality -- which, would be Port Chester but not Rye Brook], UJCA sec. 1801 [giving a Justice Court jurisdiction of small claims provided the defendant has one of certain contacts with the municipality -- again, Port Chester but not Rye Brook]). OCA does not see anything in article 5-G that would permit Port Chester to contractually convey its jurisdiction to Rye Brook.

Could a joint special district be formed whereby Port Chester and Rye Brook share the costs of running one court?

OCA assumes that is the objective of section 106-a.

What is the process if the town-village of Rye Brook did decide to establish its own court?

OCA is unaware of any formal process for a new Town Court but thinks that any article of incorporation for Rye Brook would set forth particulars for erection of its Town Court. Those particulars would need to be in compliance with the Constitution (Art. VI, sec. 17(d)), the Town Law and the UJCA.

Are there other court options for the town-village of Rye Brook?

OCA had two come to mind. First, Rye Brook could establish its Town Court but then seek to use existing court facilities in Port Chester. This would require State legislative enactment of an authorizing statute. See e.g., UJCA sec. 106(4). Second, Rye Brook and Port Chester could seek to have a District Court established in place of Town Courts. A District Court is a State Court, with its judges and nonjudicial staff being State employees and its facilities being a local obligation. Article VI, section 16, of the State Constitution lays out the process for establishment of a District Court, a process that includes a State legislative enactment and local referendum. District Courts now exist on Long Island, substantially replacing the Justice Court systems there. In mentioning the District Court option, OCA advises, however, that, historically, there has been much political opposition to efforts to create new District Courts and any effort in Westchester would almost surely face an uphill battle.

Village of



Mamaroneck

*Village Hall At The Regatta
P.O. Box 369
123 Mamaroneck Avenue
Mamaroneck, N.Y. 10543*

OFFICE OF
RICHARD SLINGERLAND
VILLAGE MANAGER

TELEPHONE
(914) 777-7703
FAX NUMBER
(914) 777-7760

February 20, 2014

Letter to the Town of Rye Dissolution Steering Committee

I am writing this letter on behalf of the Village of Mamaroneck, on the direction of a majority of the Mayor and Board of Trustees, to raise serious concerns about the impacts on the Rye Neck portion of the Village of Mamaroneck if the Town of Rye is dissolved.

The Village of Mamaroneck has been an interested and active participant in the Town of Rye Dissolution Steering Committee from the beginning of the study to date.

The work of the committee and Joseph Stefko, Ph.D., of the Center for Government Research (CGR) consultants, has provided an in depth and detailed study of the potential opportunities that would be created by the dissolution of the Town of Rye. There are areas with positive opportunities that can and should result from the study and exploration of the services shared by the three villages that are part of the Town of Rye – Mamaroneck, Port Chester and Rye Brook.

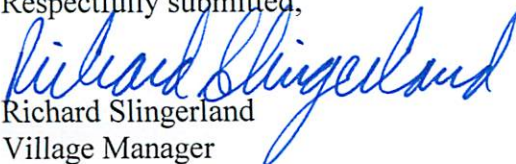
Many of these recommendations focusing on the benefits of shared or consolidated services particularly between the contiguous villages of Port Chester and Rye Brook, and should be explored as far as those two Villages see fit.

However, the benefits appear to be outweighed by offsetting logistical, service, financial and tax implications, which raise questions of tax fairness based on the overall tax base that would support these services after a dissolution. The value to Rye Neck of the existing governmental functions provided by the Town of Rye on behalf of the Rye Neck section of Mamaroneck are far more cost-effective under the current structure of the Town of Rye, than if the Town is dissolved.

In particular, we are concerned about the long-term implications for sharing long-term debt and maintenance and replacement responsibility for infrastructure, as well as the long-term implications for assuming responsibility for post-retirement benefits for present and future retirees, without a corresponding and offsetting increase in revenues to support these expenses.

Therefore, until these questions can be resolved to our mutual satisfaction, the Village of Mamaroneck does not support or endorse the continued proposal to dissolve the Town of Rye and provides this notice to the Dissolution Committee, including the Mayor and Manager of the Village of Port Chester, the Mayor and Administrator of the Village of Rye Brook, the Supervisor and Assistant to the Supervisor in the Town of Rye, NYS Assemblyman Steve Otis and NYS Senator George Latimer.

Respectfully submitted,


Richard Slingerland
Village Manager

April 2, 2014

Town of Rye Dissolution Committee
10 Pearl Street
Port Chester, New York 10573

Committee members:

CGR is pleased to provide this updated fiscal analysis to inform your discussions regarding a potential dissolution of the Town of Rye. The update was completed pursuant to the Committee's request of March 14, 2014 and CGR's proposal of March 20, 2014.

Overview

This analysis updates the fiscal components of CGR's original study for the Town of Rye and the Villages of Port Chester, Rye Brook and Mamaroneck, completed in 2012. The Committee sought to update the analysis for two key reasons. First, its discussions about a potential implementation path have focused on a slightly altered plan from the first study. The revised plan would create a "paper town" in Rye Neck, in order to avoid removing the Village of Mamaroneck from the Town of Mamaroneck and thereby mitigating any fiscal impact on the Town of Mamaroneck.

Second, it sought to reflect updated assessments, fiscal conditions, debt and service adjustments that have occurred in the Town of Rye's operations, budget and fiscal position in the past two years – especially since the Town has divested some of the assets contemplated in the original analysis, privatized certain services and issued additional debt since 2011-12.

In preparing this update, CGR reviewed and incorporated data from the following sources:

- Town of Rye 2014 approved budget;
- Town of Rye 2013 final assessed valuations, disaggregated by village component;
- Town of Rye-owned property inventory as of March 28, 2014;
- Town of Rye audited financial statements (draft) for fiscal year ending December 31, 2012;
- Town of Rye debt service schedule for the period 2014 through 2034, including newly issued debt pertaining to bridge improvements;
- Village of Port Chester and Rye Brook property tax levies and rates for 2014; and
- A telephone interview with Bishop Nowotnik of the Town of Rye on March 28, 2014 to review data components and confirm any service changes that have been implemented since the original study.

Summary of Updated Impacts

The following summary tables are updated versions of the tables shown on pages 56-57 of the original November 2012 report. The methodology used to calculate them is the same, with the exception of the adjustment to account for the “paper town” over Rye Neck.

Estimated Fiscal Impacts : Rye Town Restructuring Model

Source: CGR Analysis of Town and Village Budgets, Services and Financial Statements

	Village of Port Chester (entire)	Village of Rye Brook (entire)	Village of Mamaroneck (Rye Neck)
Recurring Impacts			
Removal of Rye Town property tax (\$0.049/1000) <i>Annual savings estimate based on \$500,000 home</i>	\$24.50	\$24.50	\$24.50
Other recurring impacts <i>Includes net effects of reallocating Rye Town revenue, savings from elimination of property tax guarantee, service adjustments and debt service ; Annual estimate based on \$500,000 home</i>	\$105.41	\$40.56	\$113.17
Total Recurring Impact	\$129.91	\$65.06	\$137.67
One-Time Impacts			
<i>Includes net effects of disposition of Rye Town property and liquidation of balance sheet assets; Annual estimate based on \$500,000 home</i>	\$181.37	\$188.08	\$164.63
Potential / Liability Impacts			
Retiree health insurance (OPEB) liability	(\$1,381,356)	(\$1,453,868)	(\$790,382)
Rye Town Park - Capital cost (60.722%)	TBD * 38.1%	TBD * 40.1%	TBD * 21.8%
Rye Town Park - Operational deficit (51.000%)	TBD * 38.1%	TBD * 40.1%	TBD * 21.8%
Bridge Maintenance	TBD * 38.1%	TBD * 40.1%	TBD * 21.8%
South Barry (Guion) (100.000%)	TBD * 38.1%	TBD * 40.1%	TBD * 21.8%
South Barry (Otter) (100.000%)	TBD * 38.1%	TBD * 40.1%	TBD * 21.8%
Jefferson Avenue (50.000%)	TBD * 38.1%	TBD * 40.1%	TBD * 21.8%
Short Street (50.000%)	TBD * 38.1%	TBD * 40.1%	TBD * 21.8%
Hillside Avenue (33.333%)	TBD * 38.1%	TBD * 40.1%	TBD * 21.8%
North Barry Avenue (33.333%)	TBD * 38.1%	TBD * 40.1%	TBD * 21.8%
General Maintenance	TBD * 38.1%	TBD * 40.1%	TBD * 21.8%
South Barry (Guion) (100.000%)	TBD * 38.1%	TBD * 40.1%	TBD * 21.8%
South Barry (Otter) (100.000%)	TBD * 38.1%	TBD * 40.1%	TBD * 21.8%

Discussion of Key Differences

Compared to the original November 2012 analysis, the updated figures show an *increase* in the value of recurring benefits. Recurring benefits have increased relative to the November 2012 analysis for the following reasons:

- Certain Town of Rye budgeted revenues that would recur and be reallocated to the successor municipalities have increased by approximately \$140,000 since the original analysis; and
- Certain service adjustments implemented by the Town of Rye subsequent to the original analysis have reduced expenditures that would recur, and permitted a re-estimation of the costs that would be borne by the successor municipalities in functions like parks maintenance, assessment and tax collection.

Even though debt service costs have increased approximately 12 percent since the November 2012 analysis, the overall net recurring benefits have increased.

By contrast, the updated figures show a *decrease* in the value of one-time benefits. This is due to the following reasons:

- Certain Town-owned properties contemplated for sale in the November 2012 analysis have since been sold, reducing the potential proceeds for the successor municipalities by approximately \$850,000; and
- Certain Town of Rye balance sheet assets that would be reallocated to the successor municipalities have decreased since the November 2012 analysis, with unreserved / undesignated fund balance falling \$220,000 and capital fund balance falling \$280,000.

Note that in the updated analysis, we have still accounted for the pending sale of Town Hall at 10 Pearl Street as part of the one-time impact. This is because the sale has not yet closed. *However*, assuming it closes as scheduled in 2014, these proceeds would of course still positively impact the fiscal picture in a one-time fashion. Based on guidance from the Town of Rye, the sale proceeds have been included as \$1.5 million, which is the estimated sale price *net* of anticipated moving costs.

Impact of "Paper Town" Covering Rye Neck

The model contemplated in the November 2012 report assumed that the *entire* Village of Mamaroneck would become a coterminous town-village entity. This would have created two specific impacts beyond the Town of Rye, as detailed in the original report. First, taxpayers within the portion of the Village of Mamaroneck that rests in the Town of Mamaroneck would no longer have paid Town of Mamaroneck property taxes. This was estimated to create approximately \$459 in property tax savings for the average residential property. Second, by removing the Village of Mamaroneck from

the Town of Mamaroneck, it would have *reduced* the taxable assessed value of the Town of Mamaroneck, thereby *increasing* the tax rate for remaining properties in the Town of Mamaroneck. The original report estimated that, all else being equal, the rate increase would have been 42 percent.

Under the Committee's new "paper town" model, both of those impacts would be eliminated. By making no change to the current Village of Mamaroneck / Town of Mamaroneck boundaries, properties within the Town of Mamaroneck would continue paying town taxes, and thus receive no tax benefit; similarly, the Town of Mamaroneck would not lose its portion of the Village of Mamaroneck's taxable base, thus removing the need to raise the tax rate on remaining properties.

Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Stefko', with a long horizontal flourish extending to the right.

Joseph Stefko, Ph.D.
President & Chief Executive Officer

Preliminary Summary of Fiscal Impacts from Town of Rye Restructuring

Updated as of 2 April 2014

Proportionate share of Rye Town Assessed Value

REALLOCATION OF TOWN REVENUES (RECURRING - Impact applies to successor municipalities)

Interest and penalties - County tax
Interest and penalties - VRB tax
Interest and penalties - VPC tax
Interest and penalties - PC school tax
Interest and penalties - BB school tax
Interest and penalties - RN school tax
Mortgage tax
State aid
Fines and forfeitures - Rye Brook Court revenue
Fines and forfeitures - Town Court revenue
Crawford Park fees
Investment earnings
PILOT
Clerk fees

Subtotal

PROPERTY TAX GUARANTEE IMPACT (RECURRING - Impact applies to successor municipalities)

Cost liability assumed by guarantor
Savings from no longer paying Town as guarantor

Subtotal

SERVICE RESTRUCTURING IMPACTS (RECURRING)

Tax collection: Port Chester + Rye Brook
Tax collection: Mamaroneck
Tax assessment: Port Chester + Rye Brook
Tax assessment: Mamaroneck
Justice court: Rye Brook
Parks maintenance - Rye Town Park
Parks maintenance - Crawford Park
Elections
Cemeteries: Mamaroneck

Subtotal

OUTSTANDING DEBT / DEBT SERVICE IMPACT (RECURRING UNTIL RETIRED - Impact applies to successor municipalities)

Debt service costs

Subtotal

ELIMINATION OF TOWN PROPERTY TAX (RECURRING - Impact applies to property taxpayers)

Town property tax savings

Subtotal

DISPOSITION OF TOWN PROPERTY (ONE-TIME - Impact applies to successor municipalities)

285 Madison Avenue
Garden Road, Mamaroneck (Vacant Land)
49 Rock Ridge Drive
313 Locust Avenue
10 Pearl Street / Pearl Street Lot
Fox Island Road
Shore Drive

Subtotal

REALLOCATION OF TOWN BALANCE SHEET ITEMS (ONE-TIME - Impact applies to successor municipalities)

Unreserved general fund balance
Unreserved capital fund balance

Subtotal

Preliminary Summary of Fiscal Impacts from Town of Rye Restructuring

Updated as of 2 April 2014

	VPC	VRB	VOM [†]	Total
<i>Proportionate share of Rye Town Assessed Value</i>	38.1%	40.1%	21.8%	100.0%
REALLOCATION OF TOWN REVENUES (RECURRING - Impact applies to successor municipalities)				
Interest and penalties - County tax	\$41,250	\$41,250	\$24,750	} \$825,000
Interest and penalties - VRB tax	-	\$66,000	-	
Interest and penalties - VPC tax	\$107,250	-	-	
Interest and penalties - PC school tax	\$222,750	\$49,500	-	
Interest and penalties - BB school tax	-	\$165,000	-	
Interest and penalties - RN school tax	-	-	\$107,250	
Mortgage tax	\$247,650	\$260,650	\$141,700	\$650,000
State aid	\$147,447	\$155,187	\$84,366	\$387,000
Fines and forfeitures - Rye Brook Court revenue	-	\$42,000	-	\$42,000
Fines and forfeitures - Town Court revenue	\$41,910	\$44,110	\$23,980	\$110,000
Crawford Park fees	-	\$75,000	-	\$75,000
Investment earnings	\$19,050	\$20,050	\$10,900	\$50,000
PILOT	\$19,050	\$20,050	\$10,900	\$50,000
Clerk fees	\$7,620	\$8,020	\$4,360	\$20,000
Subtotal	\$853,977	\$946,817	\$408,206	\$2,209,000

Updated to 2013 final proportionate share

Updated - TOR was unable to provide a full breakdown, so this distribution reflects the proportionate breakdown from the 2012 analysis applied to the TOR's 2014 budgeted revenue of \$825,000 (a slight increase from 2012)

Updated

Updated

Updated

Updated

Updated - Was ZERO, now flows entirely to VRB

Updated - Was ZERO, now flows proportionately

Updated

Updated

	VPC	VRB	VOM	Total
PROPERTY TAX GUARANTEE IMPACT (RECURRING - Impact applies to successor municipalities)				
Cost liability assumed by guarantor	(\$899,921)	(\$769,490)	(\$330,589)	(\$2,416,911)
Savings from no longer paying Town as guarantor	\$109,482	\$67,212	-	\$176,694
Subtotal	(\$790,439)	(\$702,278)	(\$330,589)	(\$2,240,217)

Updated - Amount outstanding / guaranteed as of Dec 31, 2013
Updated - Reflects 0.5% of actual VPC and VRB c/y levies, so differs from TOR budget by \$8,306

	VPC	VRB	VOM	TOTAL
SERVICE RESTRUCTURING IMPACTS (RECURRING)				
Tax collection: Port Chester + Rye Brook	(\$111,991)	(\$111,991)	-	(\$223,982)
Tax collection: Mamaroneck	-	-	-	-
Tax assessment: Port Chester + Rye Brook	(\$229,710)	(\$229,710)	-	(\$459,419)
Tax assessment: Mamaroneck	-	-	-	-
Justice court: Rye Brook	-	(\$150,000)	-	(\$150,000)
Parks maintenance - Rye Town Park	(\$15,240)	(\$16,040)	(\$8,720)	(\$40,000)
Parks maintenance - Crawford Park	-	(\$200,000)	-	(\$200,000)
Elections	(\$7,144)	(\$7,519)	(\$4,088)	(\$18,750)
Cemeteries: Mamaroneck	-	-	-	-
Subtotal	(\$364,084)	(\$715,259)	(\$12,808)	(\$1,092,151)

Updated - Reflects 2014 TOR budgeted costs; worst-case scenario, as VOM assumes function within its own tax office
Updated

Updated - Reflects 2014 TOR budgeted costs; worst-case scenario, as VOM assumes function within its own assessment office
Updated

Updated - No change, now reflects approx 3/4 of current TOR court revenue; conservative estimate

Updated - Reflects outsourced maintenance and c/y budgeted costs by TOR
Updated - Reflects outsourced maintenance costs only; if VRB opts to use own employees, cost could be reduced / eliminated

Updated

Updated

	VPC	VRB	VOM	Total
OUTSTANDING DEBT / DEBT SERVICE IMPACT (RECURRING UNTIL RETIRED - Impact applies to successor municipalities)				
Debt service costs	(\$97,696)	(\$102,824)	(\$55,899)	(\$256,419)
Subtotal	(\$97,696)	(\$102,824)	(\$55,899)	(\$256,419)

Updated - Reflects all TOR debt service as of Mar 28, 2014; begins debt service impact in 2015, which removes Park Land Acquisition

(Note also that cost figure is HIGHEST in year one, and drops as bonds mature; last bond retires completely in 2034)

ELIMINATION OF TOWN PROPERTY TAX (RECURRING - Impact applies to property taxpayers)

Town property tax savings	\$114,551	\$120,564	\$65,544	\$300,659
Subtotal	\$114,551	\$120,564	\$65,544	\$300,659

Updated - Reflects c/y TOR property tax levy

DISPOSITION OF TOWN PROPERTY (ONE-TIME - Impact applies to successor municipalities)

285 Madison Avenue	\$14,630	\$15,398	\$8,371	\$38,400
Garden Road, Mamaroneck (Vacant Land)	\$23,508	\$24,742	\$13,451	\$61,700
49 Rock Ridge Drive	\$23,813	\$25,063	\$13,625	\$62,500
313 Locust Avenue	\$0	\$0	\$0	\$0
10 Pearl Street / Pearl Street Lot	\$571,500	\$601,500	\$327,000	\$1,500,000
Fox Island Road	\$12,954	\$13,634	\$7,412	\$34,000
Shore Drive	\$0	\$0	\$0	\$0
Subtotal	\$646,405	\$680,337	\$369,859	\$1,696,600

Updated - Now reflects 2013 TOR assessed value

Updated - NEW PROPERTY, added with 2013 TOR assessed value

Updated - NEW PROPERTY, added with 2013 TOR assessed value

Updated - Sold in 2013

Sold in 2013, closing in 2014; assuming closing before dissolution, would shift to fund balance; amount is \$1.85m net of moving costs

Updated - Now reflects 2013 TOR assessed value

Updated - Sold in 2013

REALLOCATION OF TOWN BALANCE SHEET ITEMS (ONE-TIME - Impact applies to successor municipalities)

Unreserved general fund balance	\$287,858	\$302,969	\$164,706	\$755,533
Unreserved capital fund balance	(\$71,069)	(\$74,800)	(\$40,664)	(\$186,534)
Subtotal	\$216,789	\$228,169	\$124,042	\$568,999

Updated to Dec 31, 2012 figure (as-is, since no 2014 budget appropriation anticipated); no Dec 31, 2013 figure available

Updated to Dec 31, 2012 figure (technically below water by \$186,534, so no liquidity)

Rye Town – Rye City Issues

Rye Town Park Commission

Board Membership

The Rye Town Park Commission Board is made up of 6 members. The board includes the Mayors of Rye Brook, Port Chester and Rye City and the Town Supervisor of the Town of Rye.

Rye Town nominates another board member and that board member generally hales from Rye Neck. Rye City also nominates a board member.

If the Town were to dissolve my recommendation would be that the seat currently occupied by the Rye Town Supervisor would be taken over by the Rye Neck Town Supervisor.

I would further recommend that the board member traditionally nominated by the Town of Rye be agreed between Port Chester, Rye Brook and Rye Neck.

Operating Control of the Park

At present, Rye Town has primary responsibility for park operations. Rye Town hires all park personnel and advances monies for pre-summer park costs which total on average about \$250,000.

Rye City – Rye Town Financial Burden Sharing

Operations costs are shared between Rye Town and Rye City based on the relatively assessed values. At present costs are shared at a ratio of about 51% Town of Rye and 49% Rye City.

Capital costs are shared 60% Town of Rye and about 40% Rye City. This sharing was established at the time Rye City was created.

Going Forward

Number of Board Seats on the Commission – Rye City has been advocating to get a third board seat on the commission bringing the number of people on the commission to 7. Does the Steering Committee have a view on this request?

Outsourcing of RTP Operations - The RTP Commission has approved an effort to outsource operations of RTP. If that effort proves successful, the solution as to who will run the park will have been resolved.

Operational Control of Rye Town Park in the Event RTP Outsourcing Effort Fails - Do the surviving municipalities want to retain operating control of Rye Town Park? Clearly they have the capacity to

organize to do that however that would put added burden on their Recreation and Parks Departments. Alternatively, they could seek to devolve control of the running of Rye Town Park to Rye City.

Other Rye City Issues

The African American Cemetery – We will explore the possibility to turning this park over to an NGO or simply giving it to Rye City.

Town Dock - over to Rye City??

Rye Neck Issues

Rye neck Cemeteries - over to VOM??

CORRESPONDENCE

Richards, Janusz R

From: Veltri, Maryanne
Sent: Wednesday, April 23, 2014 11:17 AM
To: Richards, Janusz R
Cc: Board of Trustees and Mayor Preferred EMail Group; Steers, Christopher; MBraccio@vpcpd.com
Subject: For next BOT Meeting - Request for use of parking lot 5/17

Dear Janusz,

Can you please add this request to the next BOT meeting.

Please note that I spoke to Sgt. Braccio and he said he doesn't not foresee any traffic issues with this request.

Thanks,
Mary Anne

From: Leigh Mickelson [mailto:leigh@clayartcenter.org]
Sent: Wednesday, April 23, 2014 10:56 AM
To: Veltri, Maryanne
Cc: Mbraccio@vpcpd.com
Subject: Request for use of parking lot 5/17



April 23, 2014

TO: Mayor Neil Pagano & Port Chester Village Board of Trustees

Clay Art Center respectfully requests use of the area of the Beech Street municipal parking lot immediately in front of the Clay Art Center building for a family fundraising event we will have on **Saturday, May 17 from 11am-7pm.**

Clay Art Center is once again celebrating its annual **SPRING FEST** and **Super Seconds Sale**, be held at 40 Beech Street, Port Chester, on **Saturday, May 17th from 11:00 a.m. to 7:00 p.m.** rain or shine. Food, live music and hands-on clay activities will be fun for the whole family. Artists from all over the tri-state area have donated their artwork and one of a kind pieces, all of which will be for sale at greatly reduced prices for this annual fundraising and community event. Hundreds of bowls, cups, mugs, handmade tiles, serving pieces, teapots, sculpture and more will be available for sale. **Admission is free;** family-friendly prices for food and activities.

While the sale and other activities will be held mainly indoors, we would like to park the food trucks by our sidewalk and have some hands on clay activities outside in our driveway. For safety reasons we would like to block off the spots directly in front of our building (perpendicular to Beech Street). We would like to make those spots unavailable starting at 9am. We are happy to have a volunteer help direct traffic to other parking locations, should our parking lot fill up due to our event (or to church). More information about the event is below.

Thank you for considering our request.

Sincerely,



Leigh Taylor Mickelson
Executive Director
Clay Art Center

Cc: Sgt. Braccio

More information about the event:



for the day.

Unique fun food will be provided through three local food trucks: **Chef Johnson**, offering all natural comfort cooking with a creole twist, and **Tandoori Express**, offering the flavorful spices and herbs, tangy vegetables, sweet sauces, and savory meats that comprise Indian cuisine. **American Classic Ice Cream**, offering ice cream truffles in many flavors.

Family activities will include face painting, tile painting and hands-on-clay opportunities. Children and adults alike will have the opportunity to throw a pot on the potter's wheel and participate in a large-scale collaborative sculpture.

Door prizes and raffles will also be augmenting the family fun

Live music by singer/songwriter Charlie Scopaletti will be the highlight in the afternoon from 4-7pm, sharing his inspirational rock. "Charlie Scopaletti is proof that musicians have influence that can lead to real impact. A two-time cancer survivor, his debut album "Truth" draws from the unique perspective of someone who's faced and overcome adversity. His music speaks stories of the human condition, creating a combination of inspiring songwriting and thought-provoking lyrics. Charlie is touching people's hearts and here to make a difference one song and one show at a time."

And **local breweries will be offering free tastings** from 4-7pm! Here's a great opportunity to try some local craft brews and wines. Brewers include Hobo Brew of Brooklyn, Sing Sing Kill Brewery of Ossining and Samuel Adams.



Hundreds of pots and pieces of pottery and artwork will be for sale at bargain prices. The artwork has been donated from area artists in order to raise funds for the Audrey Greenwald Memorial Equipment Fund which is in memory of a dedicated studio artist who cared passionately about CAC. This year, the funds raised will go towards a capital investment of replacing an aging, inefficient kiln with a new 24 cubic foot energy saving gas car kiln. As kilns are an essential component to CAC's ability to fulfill its mission, this purchase will directly benefit the community. We need \$20,000 to put us over the top on our fundraising toward the new kiln,

and we are hoping Spring Fest will get us close with a fundraise goal of \$12,000.

Visitors will also have the opportunity to tour our 11,000 square foot facility, an exhibition featuring vessels and sculpture by internationally acclaimed artist Michelle Erickson, in our gallery. and view *The Potter's Field* Clay Art Center will also be debuting an outdoor sculpture installation by NY artist Gail Heidel.

Clay Art Center is a nationally recognized 501(c)(3) non-for-profit arts center. For over 50 years, the Clay Art Center has been a champion for the arts in the community and is the largest and most active ceramic facility in the tri-state area. Believing strongly that the arts have the ability to touch and enrich lives, CAC's mission is to offer a stimulating space for studio practice, exhibition and educational opportunities to better serve the community. By forming partnerships with community organizations and with additional private, corporate and government funding, CAC reaches over 3,750 people through its Community Arts programming for: at-risk youth, seniors, underserved families, developmentally disabled youth and adults, adults with mental illnesses, women fighting cancer and adults living with Alzheimer's disease. Clay Art Center strives to put clay into the hands of those who need it most.

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