

WS-1A

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Municipal  
Solutions, Inc.  
Municipal Financial Advisors

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James Bach, Supervisor  
Town of Aurora  
300 Gleed Avenue  
East Aurora, NY 14052

September 8, 2014

Dear Supervisor Bach:

When the Town of Aurora issued certain bonds and notes with an Official Statement, it agreed to disclose information on a periodic and continuing basis to the investing public for the life of the issue, pursuant to the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12, as amended (the "Rule"). This information is described in the Disclosure Undertaking section of the issue's Official Statement.

Municipal Solutions, Inc. is submitting this proposal to the Town of Aurora to assist with Continuing Disclosure filings and regulations pursuant to the Rule, which supersedes any prior Disclosure filing agreements currently in place. This information must be disclosed through filings on the Municipal Securities Rulemaking Board's (MSRB) Electronic Municipal Market Access (EMMA) system, the Nationally Recognized Municipal Securities Information Repository (NRMSIR), in the following manners:

- **Limited Disclosure** - Annual Financial Statement filings are required for original Serial Bond issues over \$1,000,000 sold with an Official Statement.
- **Material Event Notice** - Filings are required anytime a material event occurs for any Bond Anticipation Note or Serial Bond issue sold with an Official Statement, whether over or under \$1,000,000. A listing of such Material Events can be found in each issue's Official Statement. These filings **MUST** occur with ten (10) days of such event per the Rule.
- **Full Disclosure** - Statements of Annual Financial Information and Operating Data are required to be prepared and filed for original bond issues over \$1,000,000 prepared with an Official Statement, if at the time of issuance, the Town had \$10,000,000 or more of outstanding debt.

**If a municipality fails to complete the required filings on the MSRB EMMA website, it is very unlikely that underwriters will bid on any future borrowings due to potential fines by the Securities Exchange Commission.**

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*Municipal Solutions, Inc. is a Member of the National Association of Independent Public Financial Advisors  
and a New York State Certified Women-Owned Business Enterprise*

83 Myrtle Street, LeRoy, NY 14482 Phone: 585-768-2136 Fax: 585-768-2133  
2528 State Route 21, Canandaigua, NY 14424 Phone: 585-394-4090 Fax: 585-394-4092  
[www.municipalsolution.com](http://www.municipalsolution.com)

The following filings can be completed by Municipal Solutions, Inc. as needed. Please review and indicate your preferences as to whether or not you wish Municipal Solutions, Inc. to post the required filings to EMMA on your behalf.

**I. Transmission and electronic filing in a word searchable pdf format of the Town's **Limited Disclosure** of Annual Financial Statements to EMMA.**

The Town will provide full and complete copies of the annual update documents and/or audited annual financial statements to Municipal Solutions, Inc. within six (6) months of the subsequent fiscal year. If audited financial statements are prepared, but not available within the six (6) month period, the Town agrees to provide a copy of the annual update document to be filed within the six (6) month period, and to provide a copy of the audit within sixty days from the date of its receipt, but in no event, not later than the end of its next fiscal year.

The filing fee is \$125.

\_\_\_\_\_ Yes, please file Annual Financial Statements on EMMA on our behalf.

\_\_\_\_\_ No, we will file our own Annual Financial Statements on EMMA.

**II. Preparation and filing of **Material Event Notices** on the MSRB EMMA website, including bond insurer downgrades, will be filed within 10 days of each event per the Rule.**

The Town will notify Municipal Solutions, Inc. immediately upon the occurrence or immediately upon the Town's knowledge of an occurrence of each Event or noncompliance with the Rule, and will immediately provide all information necessary for preparation of the notice of occurrence of each such Event or noncompliance with the Rule.

The Town shall review and provide approval of the content and form of all material event notices, with the exception of the following: bond or note calls, defeasances, rating changes and other required material event notices required to meet timely notice requirements. These exceptions will be filed automatically on the Town's behalf, unless the Town has notified Municipal Solutions, Inc. otherwise in writing.

The filing fee is \$125.

\_\_\_\_\_ Yes, please prepare and file Material Event Notices on EMMA on our behalf.

\_\_\_\_\_ No, we will file our own Material Event Notice on EMMA.

**III. Preparation and filing of Statements of Annual Financial Information and Operating Data for those Towns subject to **Full Disclosure**. The statements will be prepared and filed on EMMA within six (6) months of the end of the fiscal year per the Rule.**

In addition to the filings of the Annual Financial Statements included in Section I. above, the Town agrees to provide to Municipal Solutions, Inc. all information required for preparation of

each Statement of Annual Financial Information and Operating Data no later than 30 days prior to the due date of each statement.

The Town shall have the sole responsibility for determining the disclosure to be made in all cases. The Town shall review and provide approval of the content and form of all the information contained within the Statement of Annual Financial Information and Operating Data.

***A Full Disclosure filing IS NOT required by the Town of Aurora at this time, as long as a Comprehensive Annual Financial Report is prepared annually for filing (see I above).***

[ N/A ] Yes, please prepare and file Statements of Annual Financial Information and Operating Data on EMMA on our behalf.

[ N/A ] No, we will file our own Statements of Annual Financial Information and Operating Data on EMMA.

The Town agrees to hold harmless and to indemnify Municipal Solutions, Inc. and its employees from any and all claims, damages, losses, liabilities, reasonable costs and expenses whatsoever (including attorney's fees and expenses) which Municipal Solutions, Inc. may incur by reason of, or in connection with, disclosure information and the distribution of such information in the disclosure reports in accordance with this Agreement, except to the extent such claims, damages, losses, liabilities, costs and expenses results directly from Municipal Solutions, Inc.'s willful misconduct or gross negligence in the distribution of such information.

This contract shall become effective as the date of acceptance and remain in effect thereafter for a period of two (2) years from the date of issuance. This contract may be terminated with or without cause by the Town or Municipal Solutions, Inc. upon written notice to the other party. This contract is submitted in duplicate originals. Upon acceptance, please sign both copies and return one original to Municipal Solutions, Inc., 2528 State Route 21, Canandaigua, New York 14424.

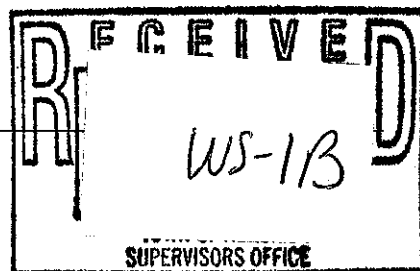
Municipal Solutions, Inc. is registered as a recognized municipal advisor with the Securities and Exchange Commission and the Municipal Securities Rule Making Board as mandated by the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Dodd-Frank Act). A copy of the MSRB Certificate of Current MSRB registration is enclosed for your records.

Municipal Solutions, Inc. is a certified Women Business Enterprise through the New York State Department of Economic Development.

We at Municipal Solutions, Inc. operate with a core value of honesty and integrity in all aspects of our business. We pride ourselves in our competent and friendly staff and our services go above and beyond what our contracts call for. We do our very best to keep costs down, and pass any savings back to our clients. If you have any concerns that are not addressed in this contract, we would be happy to discuss them with you at your convenience.

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Municipal  
Solutions, Inc.  
Municipal Financial Advisors



James Bach, Supervisor  
Town of Aurora  
300 Gleed Avenue  
East Aurora, New York 14052

August 28, 2014

Dear Mr. Bach:

Municipal Solutions, Inc. is pleased to submit this proposal in connection with the Town of Aurora's various capital improvements and equipment upgrades for your consideration and approval.

This proposal is divided into the following parts:

- I. Long-Term Serial Bond Borrowing
- II. General Financial Services

**I. Long-term Serial Bond Borrowing**

The following items will be completed under this portion of the contract, if appropriate:

- 1) Advise on the timing and amount of the bond issue.
- 2) Prepare various maturity schedules so that Town officials may select the appropriate one for repayment of the borrowed funds.
- 3) Plan the optimum maturity date for the annual payment of the bonds.
- 4) Coordinate Board adoption of the bond resolution and other legal documents that may be required.
- 5) Complete a time-frame calendar for all items to be completed in connection with the sale.
- 6) Prepare an Official Statement and Notice of Sale to be used in the advertisement of the issue in compliance with the official compilation of codes, rules and regulations of the NYS Comptroller and the NYS Local Finance Law, and coordinate with bond counsel.
- 7) Complete the required debt statement and file with the State Comptroller.

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- 8) Apply for a credit rating.
- 9) Apply for municipal bond insurance.
- 10) Prepare and convert Notice of Sale and Preliminary Official Statement files and upload to Municipal Solutions' website for electronic transfer to underwriters.
- 11) Arrange for the location and time of the sale. This would include qualifying the issue to receive bids electronically using the IPREO electronic bidding platform, conducting the sale and making a recommendation on acceptance of the bids.
- 12) Post sale results to Municipal Solutions' website.
- 13) Coordinate the use of book-entry bonds.
- 14) Prepare, convert and arrange for distribution of the Final Official Statement to the required officials.
- 15) Arrange for the printing and delivery of the bonds.
- 16) Coordinate closing arrangements with the purchaser of the bonds and other appropriate officials.

The charge for a bond that is under \$499,999 and does not include the preparation of an Official Statement will be \$1,900 plus expenses.

The charge for a bond that is between \$500,000 and \$999,999 and does not include the preparation of an Official Statement will be \$3,500 plus expenses. If a Statement of Selected Financial and Operating Information is required, the fee will \$4,500.

## **II. General Financial Services**

General financial services that we provide that are not included in this contract and can be made available to the Town upon request include:

- 1) Attend construction or other meetings and prepare reports on financial matters of the Town, as required.
- 2) Assist the Town in the preparation of financial information that may be used for public discussion or presentation to the bond rating agencies.
- 3) Assist in the development of an operating budget, cash flow and operating expenses and offsetting revenue forecasts.
- 4) Provide bookkeeping services in accordance with New York State Uniform System of Accounts for the project and monthly Balance Sheets, Revenue Detail and Expenses Detail reports to the Town.

- 5) Coordinate the completion of a single audit with a qualified auditor as required by Federal agencies.
- 6) Complete applications to exclude sewer, electric, or other debt from Town's Constitutional debt limit.
- 7) Provide other financial consulting services as may be requested by the Town.

The above services will be billed at \$115 per hour plus reimbursable expenses.

All billings will include expenses which are defined as copies, postage, mileage, travel, telephone conference call charges and, if applicable, Official Statement printing and website fees, as well as any other incidental costs in connection with the project. Mileage will be charged at the prevailing IRS rate.

If there are services performed beyond the scope of the project, or if the project ceases for any reason, an invoice for work completed will be due at the rate of \$115 per hour plus expenses. Invoices will be submitted periodically.

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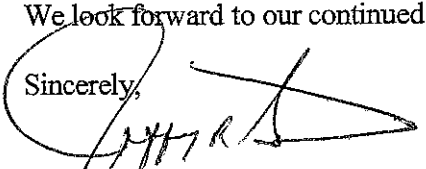
We at Municipal Solutions, Inc. operate with a core value of honesty and integrity in all aspects of our business. We pride ourselves in our competent and friendly staff and our services go above and beyond what our contracts call for. We do our very best to keep costs down and pass any savings back to our clients. If you have any concerns that are not addressed in this contract, we would be happy to discuss them with you at your convenience.

This contract will remain in effect for 24 months. Upon acceptance of this proposal, please execute both copies and return one to our Canandaigua office located at 2528 State Route 21, Canandaigua, New York 14424.

A contract for services for Continuing Disclosure Update filings will be submitted separately.

We look forward to our continued working relationship with the Town.

Sincerely,



Jeffrey R. Smith, President  
CIPFA

JRS/caa

WS-2

Town of Aurora Board

Re: Mill Road Scenic Overlook

Geocaching is a real-world, outdoor treasure hunting game using GPS-enabled devices. Participants navigate to a specific set of GPS coordinates and then attempt to find the geocache (container) hidden at that location.

On May 3, 2000, one such enthusiast, Dave Ulmer, a computer consultant, wanted to test the accuracy by hiding a navigational target in the woods. He called the idea the "Great American GPS Stash Hunt" and posted it in an internet GPS users' group. The idea was simple: Hide a container out in the woods and note the coordinates with a GPS unit.

The finder would then have to locate the container with only the use of his or her GPS receiver. The rules for the finder were simple: "Take some stuff, leave some stuff."

On May 3rd he placed his own container, a black bucket, in the woods near Beavercreek, Oregon, near Portland. Along with a logbook and pencil, he left various prize items including videos, books, software, and a slingshot. He shared the waypoint of his "stash" with the online community on sci.geo.satellite-nav:

Within three days, two different readers read about his stash on the Internet, used their own GPS receivers to find the container, and shared their experiences online. Throughout the next week, others excited by the prospect of hiding and finding stashes began hiding their own containers and posting coordinates. Like many new and innovative ideas on the Internet, the concept spread quickly - but this one required *leaving your computer* to participate.

Within the first month, Mike Teague, the first person to find Ulmer's stash, began gathering the online posts of coordinates around the world and documenting them on his personal home page. The "GPS Stash Hunt" mailing list was created to discuss the emerging activity. Names were even tossed about to replace the name "stash" due to the negative connotations of that name. One such name was "geocaching."

Currently there are 2,478,102 active geocaches and over 6 million geocachers worldwide. The EA Cachehunters, is a six-week program of geocaching offered by the Town of Aurora Recreation Department. The program was led by East Aurora High School sophomore Addie Ohler with a little help from her dad.

The container size varies from the tip of your little finger to a 5 gallon pail; the chosen location usually determines the size of the container. The container has a log to be signed when found as a minimum and may also contain swag to be traded (usually intended for younger cachers). My personal preference for a location is one with some natural beauty, such as a stream overlook or a specimen of a mature tree, or a location that provides the chance for some exercise.

I am asking for permission for a placement because this would be the first geocache on this property. I would expect more interest and placements in the Mill Road property once a trail system has been developed.

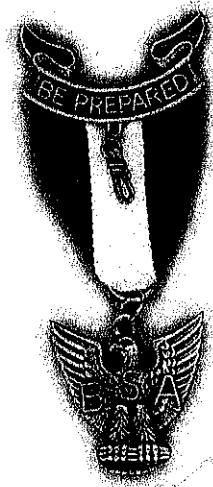
Thank you for your consideration,

Bill Lemke

Cornwall Road



AS-3



# Eagle Scout Service Project Proposal



BOY SCOUTS OF AMERICA®

Eagle Scout candidate's full legal name Quinn Michael Schwab

Eagle Scout Service Project Name River Valley Cleanup

## Eagle Scout Requirement 5

While a Life Scout, plan, develop, and give leadership to others in a service project helpful to any religious institution, any school, or your community. (The project must benefit an organization other than Boy Scouting.) A project proposal must be approved by the organization benefiting from the effort, your unit leader and unit committee, and the council or district before you start. You must use the *Eagle Scout Service Project Workbook*, No. 512-927, in meeting this requirement.

# Instructions for Completing Your Proposal

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## Meeting the Five Tests of an Acceptable Eagle Scout Service Project

Your proposal must be completed first. It is an overview, but also the beginnings of planning. It must show your unit leader, unit committee, and council or district that your project can meet the following tests.

1. **It provides sufficient opportunity to meet the Eagle Scout service project requirement.** You must show that planning, development, and leadership will take place; and how the three factors will benefit a religious institution, a school, or your community.
2. **It appears to be feasible.** You must show the project is realistic for you to complete.
3. **Safety issues will be addressed.** You must show you have an understanding of what must be done to guard against injury, and what will be done if someone gets hurt.
4. **Action steps for further detailed planning are included.** You must make a list of the key steps you will take to make sure your final plan will have enough details so it can be carried out successfully.
5. **You are on the right track with a reasonable chance for a positive experience.**

When completing your proposal you only need enough detail to show a reviewer that you can meet the tests above. If showing that you meet the tests requires a lengthy and complicated proposal, your project might be more complex than necessary. Remember, the proposal is only the *beginnings* of planning. Most of your planning will come with the next step, completion of your final plan.

If your project does not require materials or supplies, etc., simply mark those spaces "not applicable." As a reminder, do not begin any work, or raise any money, or obtain any materials, until your project proposal has been approved.

**Consider also, that if you submit your proposal too close to your 18<sup>th</sup> birthday, it may not be approved in time to finish planning and executing the project.**

## Working with Your Project Beneficiary

On the last two pages of this workbook there is an information sheet called, "Navigating the Eagle Scout Service Project." This is for you to print and give to the religious institution, school, or community that will benefit from your efforts. You should do this as part of your first meeting with your beneficiary and use the sheet to help explain how the Eagle Scout service project works. Be sure to read it carefully so you can explain what it says.

"Navigating the Eagle Scout Service Project" will help you communicate a number of things to your beneficiary. For example, it provides thanks and congratulations for accepting the project; and it gives some background, discusses the requirements, and points out the responsibilities connected with approving your project proposal. It also explains that the beneficiary has the right to review, and also to require changes in your final plan.

Again, be sure to read carefully "Navigating the Eagle Scout Service Project" so you will have a full understanding of the role of your beneficiary.

## Next Step: Your Final Plan

Once your proposal is approved, you are **strongly encouraged** to complete the final plan form in this workbook. Doing so increases the likelihood your project will be approved at your Eagle Scout board of review. As you prepare to complete it, you should meet with a project coach. Check with the person who handled the approval of your project proposal to learn how coaches are designated in your community.

Your designated coach can help you avoid the common pitfalls associated with Eagle Scout service projects and be a big part of your success. You may also want to talk to your unit leader. There may be adults in your troop who are experts in conducting the kind of project you are planning. It's ok for you to work with them as well. The more coaching you get, the better your results will be.

## Beginning Work on Your Project

Once your proposal has been fully approved and you have finished your final planning, only then, may you begin work on your project.

## Project Description and Benefit

Briefly describe your project.

The project will clean up debris that has collected over the years in a ravine within the 60 acres associated with the Mill Road Scenic Overlook. I will lead Boy scout Troop #238 in cleaning up this section of land to restore it to its natural condition. I will coordinate the efforts of community activists, parents, volunteers, Town Highway Workers and the Boy Scouts of other Troops.

Reference Attachment 1.0 for information on the Mill Road Scenic Overlook.

Reference Attachment 2.0 for the overlook and the approximate location of the ravine.

Attach sketches or "before" photographs if these will help others visualize the project.

Please click below to add images (JPEG, JPG, BMP, GIF, TIF, PNG, etc.)



Big metal objects thrown about.



Small pieces are scattered all around the big pieces of metal. the piece of land looks disturbing.

Tell how your project will be helpful to the beneficiary. Why is it needed?

The friends of East Aurora have asked for help with the newly founded scenic overlook park on Mill Road in the Town of Aurora. I learned that there will be nature trails constructed through the meadows and woods. They are concerned about the safety of the general public. There is; various metal cans, scrap wood, old tires etc, that has collected in a ravine that would present a hazard to those hiking through the ravine in addition to presenting a unnatural contrast to the objective of setting up the scenic overlook

When do you plan to begin carrying out your project? 09/07/14

When do you think your project will be completed? 09/20/14

## Giving Leadership

Approximately how many people will be needed to help on your project? 6- 12

Where will you recruit them (unit members, friends, neighbors, family, others)? Explain:

I will work will work with the troop and parent volunteers to organize this effort. I will also recruit members from the host organization

What do you think will be most difficult about leading them?

The most difficult part about leading any group would have to be keeping everyone organized and on task. I am planning on switching up work roles to keep everyone focused. I am going to bring food and water to make sure everyone is in good condition so they can stay on track. I am going to seek advice from the boy scout troop leaders and the parents for good ways to keep everything running smoothly.

## Materials

*Materials are things that become part of the finished project, such as lumber, nails, and paint.*

What types of materials, if any, will you need? You do not yet need a detailed list of exact quantities, but you must show you have a reasonable idea of what is required. For example, for lumber, include basic dimensions such as 2" x 4" or 4" x 4".

## Tools

*Include tools, and also equipment, that will be borrowed, rented, or purchased.*

What tools or equipment, if any, will you need? You do not need a detailed list yet, but you must show you have a reasonable idea of what is required.

I will have the use of a tractor and trailer managed by Mr. Sievenpiper, who lives across the street from the overlook. I am going to need an adult to man a power saw to cut up the big metal into small transportable pieces, after they are cut into safe small pieces scouts will load them into the trailer, to be transported to the side of the road in preparation for town pickup.

## Other Needs

*Items that don't fit the above categories; for example, parking or postage, or services such as printing or pouring concrete, etc.*

What other kinds of expenses do you think you might encounter?

Other than the food and water, the only expense that I might encounter would be the fuel for the tractor, and I will need a first aid kit on site.

## Permits and Permissions

*Note that property owners should obtain and pay for permits.*

Will permissions or permits (such as building permits) be required for your project? Who will obtain them? How long will it take?

No special permits will be required other than the approval of the representative for the project beneficiary.

## Preliminary Cost Estimate

*You do not need exact costs yet. Reviewers will just want to see if you can reasonably expect to raise enough money to cover an initial estimate of expenses. Include the value of donated material, supplies, tools, and other items. It is not necessary to include the value of tools or other items that will be loaned at no cost. Note that if your project requires a fundraising application, you do not need to submit it with your proposal.*

Enter estimated expenses below: <i>(Include sales tax if applicable)</i>		<b>Fundraising:</b> Explain how you will raise the money to pay for the total costs. If you intend to seek donations of actual materials, supplies, etc., then explain how you plan to do that, too.
Materials:	\$0.00	I plan on taking the money out of my own pocket for the small expenses that I will encounter.
Supplies:	\$0.00	
Tools:	\$0.00	
Other:	\$20.00	
<b>Total costs:</b>	<b>\$20.00</b>	

## Project Phases

Think of your project in terms of phases, and list what they might be. The first may be to complete your final plan. Other phases might include fundraising, preparation, execution, and reporting. You may have as many phases as you want, but it is not necessary to become overly complicated; brief, one line descriptions are sufficient.

1.	Initiation Meeting with Mr. Sievenpiper
2.	Planning
3.	supply gathering: flagging tape, gloves, goggles, saws, rope
4.	Mowing a access path to the ravine
5.	Flagging the area to confine access and bound the clean up area
6.	Separate the debris, wood, metal, tires and stage in piles just outside the ravine
7.	Setting up collection of debris and move to the road side
8.	Final write up of the project

**Logistics**

*Check with your council service center to determine if a Tour and Activity Plan is required.*

How will you handle transportation of materials, supplies, tools, and helpers? Will you need a Tour and Activity Plan?

I will have parents of the troop members drive them to the site, the tools on the other hand will be brought to the work site by me. The tractor and trailer is already on site and will be managed by Mr. Stevenpiper lives across the street from the Scenic Overlook.

**Safety Issues**

*The Guide to Safe Scouting is an important resource in considering safety issues.*

Describe the hazards and safety concerns you and your helpers should be aware of.

When going down into the ravine there is a steep incline scouts need to be aware of, after getting down into the ravine it is flat. The steep incline and metal pieces creates a need for scouts to wear close toed shoes. All workers will need to wear gloves and eye protection. I am going to bring extra gloves and goggles.

A safe path down the ravine will be established and will be flagged so that everyone will be using only one path into and out of the ravine.

**Final Planning**

*You do not have to list every step, but it must be enough to show you have a reasonable idea of how to complete a final plan.*

List some action steps you will take to complete a final plan. For example "Complete a more detailed set of drawings."

I will seek advice from other Eagle Scouts, parents and my troop in making a plan that will run smoothly.

**Candidate's Promise\*** Sign below before you seek the other approvals for your proposal.

On my honor as a Scout, I have read this entire workbook, including the "Message to Scouts and Parents or Guardians" on page 5. I promise to be the leader of this project, and to do my best to carry it out for the maximum benefit to the religious institution, school, or community I have chosen as beneficiary.

Signed Dubrovich Date 8/30/14

\* Remember: Do not begin any work on your project, or raise any money, or obtain any materials, until your project proposal has been approved.

**Unit Leader Approval\***

I have reviewed this proposal and discussed it with the candidate. I believe it provides impact worthy of an Eagle Scout service project, and will involve planning, development, and leadership. I am comfortable the Scout understands what to do, and how to lead the effort. I will see that the project is monitored, and that adults or others present will not overshadow him.

Signed Arthur Phillips Date 8/30/14  
Name (Printed) ARTHUR L. PHILLIPS

**Unit Committee Approval\***

This Eagle Scout candidate is a Life Scout, and registered in our unit. I have reviewed this proposal, I am comfortable the project is feasible, and I will do everything I can to see that our unit measures up to the level of support we have agreed to provide (if any). I certify that I have been authorized by our unit committee to provide its approval for this proposal.

Signed Daniel Dion Date 9-1-14  
Name (Printed) DANIEL S DION

**Beneficiary Approval\***

This service project will provide significant benefit, and we will do all we can to see it through. We realize funding on our part is not required, but we have informed the Scout of the financial support (if any) that we have agreed to. We understand any fund raising he conducts will be in our name and that funds left over will come to us if we are allowed to accept them. We will provide receipts to donors as required.

**Our Eagle candidate has provided us a copy of "Navigating the Eagle Scout Service Project, Information for Project Beneficiaries."**

Yes  No

Signed \_\_\_\_\_ Date \_\_\_\_\_  
Name (Printed) \_\_\_\_\_

**Council or District Approval**

I have read topics 9.0.2.0 through 9.0.2.15, regarding the Eagle Scout service project, in the *Guide to Advancement*, No. 33088. I agree on my honor to apply the procedures as written, and in compliance with the policy on "Unauthorized Changes to Advancement." Accordingly, I approve this proposal. I will encourage the candidate to complete a final plan and further encourage him to share it with a project coach who has been designated for him.

Signed \_\_\_\_\_ Date \_\_\_\_\_  
Name (Printed) \_\_\_\_\_

\*While it makes sense to obtain approvals in the order they appear, there shall be no required sequence for the order of obtaining those approvals marked with an asterisk (\*). Council or district approval, however, must come after the others.

SUPERVISOR  
James J. Bach  
(716) 652-7590  
[jbach@townofaurora.com](mailto:jbach@townofaurora.com)



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**TOWN OF AURORA**  
**Southside Municipal Center**  
300 Gleed Avenue, East Aurora, NY 14052  
[www.townofaurora.com](http://www.townofaurora.com)

## MEMORANDUM

**TO:** James Bach, Supervisor  
Susan Friess, Councilwoman  
Jeffrey Harris, Councilman  
Jolene Jeffe, Councilwoman  
Charles Snyder, Councilman

**FROM:** Roger Pigeon, Real Property Appraiser

**DATE:** September 9, 2014

**RE:** NYSAA Seminar on Assessment Administration

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I am asking permission to attend the annual New York State Conference on October 6<sup>th</sup> - 8<sup>th</sup>.

This is a seminar on assessment administration.

Attached is the schedule of the courses available.

I will be covering all expenses for this conference.

## TENTATIVE SCHEDULE

### Sunday, October 5, 2014

1:00 PM - 5:00 PM Registration and Check-in  
 1:00 PM - 6:00 PM NYSAA Annual Golf Tournament / Free time  
 6:00 PM - 7:00 PM Welcome Reception

### Monday, October 6, 2014

8:00 AM - 12:00 PM Registration  
 8:30 AM - 9:30 AM NYSAA Annual Membership Meeting  
 9:45 AM - 11:45 AM Legislative Update/STAR Panel Discussion  
 12:00 PM - 1:00 PM Lunch  
 1:00 PM - 2:00 PM County Presidents' and Communication Liaisons Meeting  
 2:00 PM - 5:00 PM Assorted Committee Meetings or Free Time  
 7:00 PM - 8:30 PM Annual Awards Banquet

### Tuesday, October 7, 2014

8:00 AM - 11:00 AM	Registration	12:00 Noon	Lunch
9:00 AM - 12:00 Noon	Concurrent Sessions*	1:30 PM - 4:30 PM	Concurrent Sessions
9:00 AM - 4:30 PM	Full Day Session**	6:30 PM	Presidents Reception
12:00 Noon	IAO Annual Meeting	7:30 PM	Annual Installation Banquet

### Wednesday, October 8, 2014

7:00 AM - 9:00 AM	Breakfast in the Sky Room		
9:00 AM - 12:00 Noon	Concurrent Sessions*	12:00 Noon	Way/Costello FUND Raffle

#### \* TUESDAY CONCURRENT SESSIONS

9:00 – 12:00 Land Programs in New York State  
 IDA Practices & Procedures  
 Preparing RFP's & Negotiating Contracts

#### \* WEDNESDAY CONCURRENT SESSIONS

9:00 – 12:00 420 A/B Non-Profit Exemptions  
 Review of the Cost Approach  
 Managing E-Mail Effectively

1:30 – 4:30 420 A/B Non-Profit Exemptions  
 Legal Aspects of Records Mgmt & Retention  
 Mini-Module Sessions  
 - History of the Property Tax  
 - Drilling the Veterans Exemption  
 - Managing V4 Sales Extract

#### \*\* TUESDAY FULL DAY SESSION

9:00 – 12:00 } Valuing Distressed Properties



SUPERVISOR  
JAMES J. BACH  
(716) 852-7590  
[jbach@townofaurora.com](mailto:jbach@townofaurora.com)



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**TOWN OF AURORA**  
300 Gleed Avenue, East Aurora, NY 14052  
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## MEMO

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TO: Town Board  
FROM: Kathleen Moffat  
RE: Employee Title Changes  
DATE: 09/10/14

On behalf of the Recreation Department, I request Town Board approval to make the civil service changes listed on the attached sheets. The summer personnel will return to PT from PT Seasonal, effective 9/23/14.

## 2014 SUMMER PERSONNEL

### LIFEGUARDS

NAME	ADDRESS	RATE	CURRENT CIVIL SERVICE		NEW CIVIL SERVICE	
			TITLE	TITLE/TERMINATE	TITLE/TERMINATE	TITLE/TERMINATE
Campbell, Cameron	1266 Sweet Rd., EA	\$8.50	Lifeguard PT Seasonal		Lifeguard PT	
Cedfeldt, Gwen	814 Luther Rd., EA	\$8.55	Lifeguard PT Seasonal		Lifeguard PT	
Coulter, Robert	100 Kirkwood Dr., EA	\$8.40	Lifeguard PT Seasonal		Lifeguard PT	
Davidson, Carl	140 Geneva Rd., EA	\$8.45	Lifeguard PT Seasonal		Lifeguard PT	
Davidson, Erika	140 Geneva Rd., EA	\$8.35	Lifeguard PT Seasonal		Lifeguard PT	
DeMario, Meg	6846 Olean Rd., South Wales	\$10.50	Lifeguard PT Seasonal		Terminate	
DeSantis, Grace	157 Gypsy Lane, EA	\$8.50	Lifeguard PT Seasonal		Lifeguard PT	
Gnecco, Nicola	70 Center Ridge, EA	\$8.35	Lifeguard PT Seasonal		Lifeguard PT	
Jackson, Holly	1662 Reading Rd., WF	\$8.50	Lifeguard PT Seasonal		Lifeguard PT	
Johnston, Isobel	905 Davis Rd., EA	\$8.55	Lifeguard PT Seasonal		Lifeguard PT	
Kraus, Leah	1579 Mill Rd., EA	\$8.40	Lifeguard PT Seasonal		Lifeguard PT	
Malys, Peige	15 Victoria Heights, EA	\$8.50	Lifeguard PT Seasonal		Terminate	
McLaughlin, Allyssa	45 Park Lane South, EA	\$8.55	Lifeguard PT Seasonal		Lifeguard PT	
McLaughlin, Marta	1913 Lapham Rd., EA	\$8.40	Lifeguard PT Seasonal		Lifeguard PT	
McLaughlin, Matt	1913 Lapham Rd., EA	\$8.35	Lifeguard PT Seasonal		Lifeguard PT	
O'Connell, Erin	1909 Reading Rd., WF	\$8.55	Lifeguard PT Seasonal		Lifeguard PT	
Potter, Jane	114 Park Pl., EA	\$8.35	Lifeguard PT Seasonal		Lifeguard PT	
Schweikhard, Daniel	1854 Reading Rd., WF	\$8.10	Lifeguard PT Seasonal		Lifeguard PT	
Schifferle, Owen	1375 Grover Rd., EA	\$8.10	Lifeguard PT Seasonal		Lifeguard PT	
Strazella, Andrew	101 Church St., EA	\$8.40	Lifeguard PT Seasonal		Lifeguard PT	
Vaccare, Jessica	12 Victoria Heights, EA	\$8.55	Lifeguard PT Seasonal		Terminate	
Zagrobelyny, John	230 N. Willow St., EA	\$8.40	Lifeguard PT Seasonal		Lifeguard PT	
Zagrobelyny, Margaret	230 N. Willow St., EA	\$8.45	Lifeguard PT Seasonal		Lifeguard PT	

## 2014 SUMMER PERSONNEL

### RECREATION ATTENDANTS

NAME	ADDRESS	RATE	CURRENT CIVIL SERVICE		NEW CIVIL SERVICE	
			TITLE	TITLE/TERMINATE	TITLE/TERMINATE	TITLE/TERMINATE
Arnold, Jameson	181 Stoneridge Ct., EA	\$ 9.25	Rec Atten. PT Seasonal		Terminate	
Aures, Kathryn	533 Snyder Rd., EA	\$ 8.55	Rec Atten. PT Seasonal		Rec. Attendant PT	
Bedard, Michele	1414 Emery Rd., EA	\$ 9.60	Rec Atten. PT Seasonal		Rec. Attendant PT	
Bourne, Christopher	117 Walnut St., EA	\$ 9.25	Rec Atten. PT Seasonal		Terminate	
Cole, Taylor	5418 Reiter Rd., EA	\$ 9.30	Rec Atten. PT Seasonal		Terminate	
Conron, Anne	69 Church St., EA	\$ 8.15	Rec Atten. PT Seasonal		Terminate	
Dayton, Patrick	349 Prospect Ave., EA	\$ 9.55	Rec Atten. PT Seasonal		Rec. Attendant PT	
Difilippo, Thomas	235 Glenridge, EA	\$ 8.50	Rec Atten. PT Seasonal		Rec. Attendant PT	
Falkowski, Amanda	573 Linden Ave., EA	\$ 8.55	Rec Atten. PT Seasonal		Rec. Attendant PT	
Falkowski, Kimberly	573 Linden Ave., EA	\$ 8.15	Rec Atten. PT Seasonal		Terminate	
Grosterfon, Michelle	66 The Meadow, EA	\$ 8.00	Rec Atten. PT Seasonal		Terminate	
Harts, Joshua	248 Walnut St., EA	\$ 8.50	Rec Atten. PT Seasonal		Terminate	
Koch, Tristan	476 Ridge Rd., EA	\$ 8.25	Rec Atten. PT Seasonal		Terminate	
Link, Matthew	522 Center St., EA	\$ 8.00	Rec Atten. PT Seasonal		Terminate	
Mason, Elizabeth	225 Geneva Rd., EA	\$ 9.00	Rec Atten. PT Seasonal		Terminate	
Nigro, Francis	104 Maple Rd., EA	\$ 8.20	Rec Atten. PT Seasonal		Rec. Attendant PT	
Pielechowski, Katilyn	40 Girdle Rd., EA	\$ 8.00	Rec Atten. PT Seasonal		Terminate	
Radziwon, Christian	4 Nye Hill Rd., EA	\$ 8.50	Rec Atten. PT Seasonal		Rec. Attendant PT	
Robinson, Ashley	299 S. Grove St., EA	\$ 10.50	Rec Atten. PT Seasonal		Rec. Attendant PT	
Szopinski, Emily	40 Center Ridge, EA	\$ 8.15	Rec Atten. PT Seasonal		Rec. Attendant PT	
Tierny, Fan	856 Quaker Rd., EA	\$ 8.55	Rec Atten. PT Seasonal		Terminate	
Winter, Courtney	481 Linden Ave., EA	\$ 8.00	Rec Atten. PT Seasonal		Rec. Attendant PT	
Wolf, Bridget	59 Manchester, EA	\$ 8.60	Rec Atten. PT Seasonal		Rec. Attendant PT	
Zink, Caroline	620 South St., EA	\$ 8.50	Rec Atten. PT Seasonal		Rec. Attendant PT	

#18-2012

SAMPLE

WS-6

**RESOLUTION AUTHORIZING THE ADOPTION OF A FUND BALANCE POLICY  
FOR THE CITY OF BATAVIA, NEW YORK**

**Motion of Councilperson**

**WHEREAS**, a fund balance policy is a key element of ensuring long-term economic and financial stability; and

**WHEREAS**, the objective of the Governmental Accounting Standards Board (GASB) Statement No. 54 "*Fund Balance Reporting and Governmental Fund Type Definitions*" is to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying governmental fund type definitions; and

**WHEREAS**, Statement No. 54 is effective for financial statements for periods beginning after June 15, 2010, and therefore is effective for the City's 2011-2012 fiscal year ending April 1, 2012; and

**WHEREAS**, said fund balance policy has been reviewed and approved by the City's Independent Auditor; and

**NOW THEREFORE, BE IT RESOLVED**, that the Batavia City Council of the City of Batavia, New York hereby authorizes the adoption of the attached Fund Balance Policy effective immediately; and

**NOW, THEREFORE, BE IT FURTHER RESOLVED**, that the adoption of the attached Fund Balance Policy is consistent with the City's Strategic Plan in achieving Key Intended Outcome's identified under the Financial Health strategic priority.

**Seconded by Councilperson**

**and on roll call**

SAMPLE

## City of Batavia Fund Balance Policy

### I. Purpose

The City of Batavia recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the City, is fiscally responsible, helps mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and assists in ensuring stable tax rates. This policy establishes goals and provides guidance concerning the desired level of year-end fund balance to be maintained by the City of Batavia.

### II. Background

The Governmental Accounting Standards Board (GASB) issued GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. Statement 54 abandons the reserved and unreserved classifications of fund balance and replaces them with five new classifications for Governmental Funds: non-spendable, restricted, committed, assigned and unassigned. GASB Statement No. 54 goes into effect for financial statements ending March 31, 2012.

### III. Definitions

Fund balance is a measurement of available financial resources and represents the difference between total assets and total liabilities in each fund.

GASB Statement No. 54 distinguishes fund balance classifications based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported by the following classifications:

Non-spendable – Consists of assets that are inherently nonspendable in the current period either because of their form or because they are legally or contractually required to be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.(e.g., principal of a permanent fund).

Restricted – Consists of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation (e.g.grants, donations and established reserve funds).

Committed – Consists of amounts that are subject to a purpose constraint imposed by a formal action of the City's highest level of decision-making authority before the end of the fiscal year, and the same level of formal action is required to remove the constraint.

Assigned – Consists of amounts that are intended to be used for a specific purpose established by the government’s highest decision-making authority, or by their designated body or official. Amounts cannot be assigned to a specific purpose if it would cause a deficit in the unassigned fund balance.

Unassigned – Represents the residual classification for the government’s general fund, and could report a surplus or a deficit. In funds other than the general fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for the specific purposes for which amounts had been restricted, committed or assigned.

#### **IV. Guidelines**

The fund balance of the City’s General Fund has been accumulated to provide stability and flexibility and to respond to unexpected adversity and/or opportunities.

The City shall strive to attain and maintain an adequate fund balance in its general fund to provide flexibility and to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures), to ensure stable tax rates, to provide for one-time opportunities and to retain favorable credit ratings. The City will endeavor to maintain unassigned fund balances in its general fund of ten percent (10%) of regular general fund operating expenditures. This amount provides the liquidity necessary to accommodate the City’s uneven cash flow, which is inherent in its periodic tax collection schedule, and to respond to contingent liabilities.

If the unassigned fund balance falls below the 10% minimum fund balance percentage, the Audit Advisory Committee will evaluate current fund balance classifications in order to recommend the final distribution of fund balance in any fiscal year in consideration of estimated liabilities of the City and sound financial planning.

The actual level of fund balance in the City’s general fund is determined in its annual financial statement, several months after the end of the fiscal year. The City’s budgeting process, which culminates both in the establishment of the following year’s tax rate and the use of any appropriated fund balance, begins approximately two years in advance of the financial statement that will show the budget’s results. Because of this time lag and because of the uncertainties of the budgeting process (such as the amounts of appropriated fund balance actually used each year), it is not possible to guarantee in advance a specific level of fund balance at the close of any fiscal year. Therefore, the City will use the following procedure to adjust the levels of fund balance, as necessary.

1. Once the external auditor has reviewed the City’s financial statements for the prior year and has confirmed the fund balances of the general fund, the City Manager will

recommend to the Audit Advisory Committee the amounts and types of assignments for the fund balance to be included in the financial statement.

2. The Audit Advisory Committee will review these assignments, discuss them with the external auditor as necessary and accept or modify the assignments prior to the presentation of the statement to the City Council.
3. The City Manager, as the Chief Executive and Administrative Officer, shall make recommendations regarding the use of fund balance to be appropriated in the following year's budget based on this policy; specifically, he/she shall recommend an amount that will, in his/her estimation, retain the requisite/appropriate level of fund balances established in this policy based on current budgetary constraints and opportunities.

#### **V. Disbursement Policy for Fund Balances**

The City Manager will assess the current financial condition of the City and then recommend to the City Council the order of application of expenditures to which fund balance classification will be charged related to restricted or unrestricted amounts spent when an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available.

The City considers that committed amounts will be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

#### **VI. Fund Balance Classifications – Governmental Funds:**

The following is a listing of the new classifications for the City's General Fund current reserves and designations:

##### Non-spending Fund Balance:

None

##### Restricted Fund Balance:

- Retirement contribution reserve (GML §6-r) – used for payment of “retirement contributions,” which are defined as all or any portion of the amount payable to either the New York State and Local Employees' Retirement System or the New York State and Local Police and Fire Retirement System, pursuant to Sections 17 or 317 of the Retirement and Social Security Law.
- Reserve for employee benefits accrued liability (GML §6-p) – established for payment of accrued employee benefits due to an employee upon termination of the employee's service. This includes payments for accrued leave time and

benefits due to termination or separation from service and payments for professional services rendered in connection with the investigation or settlements of claims or judgments relating to accrued employee benefits. This reserve is evaluated based on the Compensated Absence liability analyzed annually by the City's auditors.

- Insurance reserve (GML §6-n) – used for payment of health benefit claims and for the payment of costs for judgments, actions and claims against the City being the result of a self-assumed or uninsured occurrence, casualty or event of the type insurable by the City.
- Workers Comp reserve (GML 6-j) - used to pay compensation and benefits, medical, hospital or other expenses authorized by Workers Compensation Law and to pay the expenses of administering a self-insurance program.
- Capital projects reserve (GML §6-c) – used to pay the cost of construction, reconstruction or acquisition of a type of capital improvement or equipment. Capital reserves are evaluated based on the status of capital projects, capital improvement plans and equipment replacement plans.
- Reserve for repairs (GML §6-d) – a Dwyer Stadium Repair Reserve Fund was established for the purpose of replacing or making major repairs to capital improvements and equipment for Dwyer Stadium, or supplement other available moneys, by gift, grant from the State of New York, or from any other source, for replacing or making major repairs to capital improvements and equipment for Dwyer Stadium
- Designated for special projects – restricted by the State of New York – represents accumulated profits earned as a result of Emergency Medical Service training, provided by the City's fire department, whose use is restricted for the purposes of purchasing supplies, materials and equipment that will benefit future Emergency Medical training sessions.

Committed Fund Balance:

None

Assigned Fund Balance:

Reserved for Encumbrances – represents the amount of outstanding encumbrances at the end of the fiscal year.

Unassigned Fund Balance:

Undesignated fund balance – remaining fund balance that has not been designated or reserved.



**VII. Reference(s)**

- Governmental Accounting Standards Board (GASB) Statement No. 54
- New York State General Municipal Law
- Office of the New York State Comptroller, Local Government Management Guide, Reserve Funds
- Office of the New York State Comptroller, November 2010 memo – Fund Balance Reporting and Governmental Fund Type Definitions