



Aurora Mills Dr.

Millstone Dr.

Creekstone Dr.

Alternate street name → Turning Waters

WS-2

Drescher & Malecki LLP
3083 William Street, Suite 5
Buffalo, New York 14227
Telephone: 716.565.2299
Fax: 716.565.2201

WS-3

Certified Public Accountants

December 14, 2016

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

Dear Supervisor Bach:

You have requested that we compile, from information you provide, the Annual Financial Report Update Document for the Town of Aurora, County of Erie, New York (the "Town") as of and for the year ended December 31, 2016 and issue an accountants' report thereon in accordance with the form prescribed by the Office of the State Comptroller of the State of New York and in accordance with Statements on Standards for Accounting and Review Services (SSARS) issued by the American Institute of Certified Public Accountants (AICPA). We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter.

Our Responsibilities

The objective of our engagement is to assist you in presenting financial information in the form prescribed by the Office of the State Comptroller of the State of New York. We will utilize your representation without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with the form prescribed by the Office of the State Comptroller of the State of New York.

We will conduct our compilation engagement in accordance with SSARS promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to assist you in the presentation of financial information in accordance with the form prescribed by the Office of the State Comptroller of the State of New York. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The form prescribed by the Office of the State Comptroller of the State of New York will be the financial reporting framework to be applied in the preparation of the financial statements.
2. The preparation and fair presentation of financial statements in accordance with form prescribed by the Office of the State Comptroller of the State of New York.
3. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.
4. The prevention and detection of fraud.
5. To ensure that the entity complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
7. To provide us with:
 - a) Access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that we may request from you for the purpose of the compilation engagement.
 - c) Unrestricted access to persons within the entity of whom we determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Compilation

A compilation differs significantly from a review or an audit of the financial statements. A compilation does not contemplate performing inquiry, analytical procedures, or other procedures performed in a review. Additionally, a compilation does not contemplate obtaining an understanding of the entity's internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or the examination of source documents (e.g., cancelled checks or bank images); or other procedures ordinarily performed in an audit. Accordingly, we will not express an opinion or provide any assurance regarding the financial statements being compiled.

Other Relevant Information

Our fee for these services will not exceed \$1,275, inclusive of expenses. However, if we encounter unexpected circumstances that require us to devote more staff time to the engagement than anticipated, we will discuss the matter with you.

We look forward to a continued relationship with your organization, and we are available to discuss the contents of this letter or other professional services you may desire.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to compile the financial information described herein and to perform a compilation engagement with respect to those same financial statements, and our respective responsibilities.

Respectfully,



RESPONSE:

This letter correctly sets forth our understanding.

Town of Aurora, County of Erie, New York

Acknowledged and agreed on behalf of Town of Aurora, County of Erie, New York

By: _____

Title: _____

Date: _____

SUPERVISOR
James J. Bach
(716) 652-7590
jbach@townofaurora.com



townclerk

WS-4

TOWN OF AURORA
Southside Municipal Center
300 Glead Avenue, East Aurora, NY 14052
www.townofaurora.com

January 10, 2017

TOWN COUNCIL MEMBERS

Susan A. Friess
sfriess@townofaurora.com

Jeffrey T. Harris
jharris@townofaurora.com

Jolene M. Jeffe
jjeffe@townofaurora.com

Charles D. Snyder
csnyder@townofaurora.com

SUPT. OF HIGHWAYS
David M. Gunner
(716) 652-4050
highway@townofaurora.com

SUPT. OF BUILDING
Patrick J. Blizniak
(716) 652-7591
building@townofaurora.com

ASSESSOR
Richard L. Dean
assessor@townofaurora.com
(716) 652-0011

DIR. OF RECREATION
Peggy M. Cooke
(716) 652-8866
peggy@townofaurora.com

TOWN ATTORNEY
Ronald P. Bennett

TOWN JUSTICE
Douglas W. Marky
Jeffrey P. Markello

HISTORIAN
Robert L. Goller
(716) 652-7944
historian@townofaurora.com

FAX: (716) 652-3507
NYS Relay Number:
1(800) 662-1220

TO: James J. Bach
FROM: Richard L Dean
RE: Ellicottville Seminar

This letter is a request to attend a 1 day Western NY Appraisal Institute Seminar to be held February 3, 2017, at the Holiday Valley Ski Resort.

I have submitted a voucher request for the registration fee. There is a special \$50 pricing for Assessors, Bankers, etc. Please provide check to me as I will present the day of the seminar.

Attachments enclosed

Western New York-Ontario Chapter Appraisal Institute

In this Issue

**2017 Ellicottville Seminar
Residential and Commercial
Trends**

2017/2018 USPAP

**Upcoming Chapter Events /
Meetings**

Online Education

2017

Chapter Officers

President:

G. Patrick Lester, MAI, SRA, FRICS

Vice President:

Robert S. Chelus

Recording Secretary:

William Waltenbaugh, SRA, AI-RRS

Treasurer:

Amy Holt, MAI

Executive Secretary:

Yvette Molinas

Alt. Regional Rep:

Jerome P. Inda, MAI, SRA

Education Chair:

Ronald J. Rubino, MAI

2017 Ellicottville Seminar Residential and Commercial Trends

John Zukowski, MAI, SRA, IAO, MRICS

Lead Instructor and Facilitator

Friday, February 3rd, 2017

Registration: 8 - 8:30 A.M.

Seminar Begins: 8:30 A.M.

Lunch: Midday

Cost (Includes Lunch):

\$195: AI Members-Commercial

(CE Credit w/Certificate)

\$205: Non-AI Registrars-Commercial

(CE Credit w/Certificate)

\$50: NYS Assessors (Rate Special)

(CE Credit w/Certificate)

USE PROMO CODE: Assessor

\$50: Bankers, Lawyers, Real Estate

Agents, etc. OR Commercial Appraisers not

Requiring AI or CE Credit - **NO CERTIFICATE**

USE PROMO CODE: No CE Credit

For further information please contact:

Yvette Molinas, Executive Director at 716-844-3311

Work session

WS-5

James Bach

From: Pat Blizniak
Sent: Wednesday, December 21, 2016 12:45 PM
To: James Bach; Jolene Jeffe; Jeffrey Harris; Susan Friess; Charles Snyder
Cc: Ronald Bennett-contact
Subject: 2017 fee schedule
Attachments: Fee Schedule Comparison 2016.docx

Hello All;

After realizing that we may actually have some codes we have been working on codified, I think we need to try and get a final fee schedule also approved. I believe that Subdivisions fee schedule §99, Attachment 1, should not be in our code book but rather in the Town's "Standard Schedule of Fees." This separate document is much easier to change as a standalone document instead of enduring the arduous process of local laws and re-doing the code book. Things that need to be discussed and decided upon are:

1. Site Plan Review fees
2. Solar permit fees
3. ODA application fees.
4. Subdivision fees

The last change in the Standard Schedule of Fees was 1/23/2012. The enclosed attachment is a comparison of our current code fees and what we propose. Please note that these fees are average or below other municipalities of our size.

Thank You,

Patrick Blizniak
Superintendent of Building
(716)652-7591

Fee Schedule Comparison

	Current	Proposed
1, 2, & Multi fam. Dwellings	\$.25 sq.ft.	\$50 App. Fee + \$.35 sq.ft.
Commercial	\$.25 sq. ft.	\$100 App. Fee + \$.35 sq.ft.
Res. Addition	1 st 100sq.ft - \$50.00	\$ 50 App Fee + \$50 1 st 100 sq.ft
	\$.25 additional sq. ft.	\$.35 additional sq. ft.
Comm. Addition	1 st 100 sq. ft.- \$50.00	\$50 App. Fee+ \$50 1 st 100 sq. ft.
	\$.30 additional sq. ft.	\$.35 additional sq. ft.
Alteration/Renovation	\$1 st 200 sq.ft \$50.00	\$50 App. Fee + 50 1 st 200 sq.ft.
	\$.15 additional sq. ft.	\$.35 additional sq. ft.
Accessory Buildings	1 st 100 sq.ft. \$35.00	\$35 App. Fee + \$.15 sq. ft.
	\$.10 additional sq.ft.	
Accessory Structure - Same as Accessory Buildings		
Signs (permanent)	\$45.00	\$60.00
Signs (temp) no change	\$25.00	
Above Ground Pools/ ponds	\$25.00	\$50.00
In Ground Pools	\$85.00	\$100.00
Generator	\$40.00	\$50.00
Solar Panels	\$40.00	\$50.00
Fence	NA	\$50.00
C of O with no permit	\$20.00	\$40.00
Zoning Letter	NA	\$40.00
ZBA/Special Use Hearing	\$75.00	\$100.00