

WS

Ecoverde Organics, LLC.

245 Swan Street  
Buffalo, NY 14204  
716-209-3166



Verde  
ANICS  
Full Circle Compost

December 5, 2018

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

Dear Jim,

Tom Quinn, CEO of the WNY Impact Investment Fund, and I very much appreciate the time Charles Snyder, Bill Kramer and you spent with us discussing the EcoVerde Organics LLC. situation. We have agreed to leave the site, and wish to do so in a fair and equitable manner.

Accordingly, we propose the following:

1. EVO will depart the site no later than June 30, 2019.
2. Between now and then, intake operations will decline and removal operations will increase to allow for timely exit. An activity log will report actual progress.
3. At ALL times, we will operate with minimum impact on our neighbors, and follow the guidelines set forth below:
  - a. Hours: 9.00am to 4.30pm Monday to Saturday, no Sundays or Holiday operations permitted.
  - b. Gate: will be closed and locked at all times except when waste is brought in or compost removed. A 'no trespassing sign' will be posted
  - c. Noise: will be minimized by keeping RPM's at or below 1500.; we will selectively gear up and throttle down to minimize noise.
  - d. Speed: we will drive at 5 mph whenever on the gravel road.
  - e. Odors and flies: will be minimized by immediately removing waste in Protainer and promptly covering all food waste in windrows. All totes will be cleaned and secured shut.
  - f. Exiting site:
    - i. When we pull out of the driveway onto Blakeley we will proceed slowly for at least 1/4 mile before coming up speed; thus minimizing mud. Material road spillage will be cleaned up immediately.
    - ii. We will not turn any vehicle around in any neighbor's driveway other than 1773 or the site.
  - g. EVO's policy is and will be to minimize adverse actions that will unduly upset out neighbors.

- h. Staff has been advised and I have their concurrence to maintain guidelines outlined above.
- i. I will continuously monitor activities to assure compliance

Our site supervisor is Joel Franklin; his cell number is 845 274 5686. We encourage our neighbors to call with constructive suggestions.

Jim, Tom would like to call you later this week - ok?

I trust the above is satisfactory; we look forward to a favorable response.

Yours sincerely

Warren

Warren E. Emblidge Jr.  
Chief  
EcoVerde Organics llc  
245 Swan Street  
Buffalo NY 14204



WS-2

December 6, 2018

Supervisor James J. Bach  
Town Board Members  
Town of Aurora  
300 Glead Avenue  
East Aurora, New York 14052

**RE: Request for Extension of Approved Public Improvement Permits  
Aurora Mills Cluster Development, Mill Road**

Dear Supervisor Bach and Town Board Members,

Please accept this letter as a request to extend the date for completion of Aurora Mills' site development. The PIP's were approved in August of 2017. We request that the date for completion be extended to December 31, 2019.

The entire job is very large and quite complicated and we have faced many weather related delays in spring and fall this year, difficult site conditions and delays with approvals from involved county agencies. We have not stopped working and intend to work throughout the winter so all work can be completed as soon as possible next year. We understand the project was approved to be developed as one phase.

I respectfully ask that this request be addressed at your meeting on December 10th. Thank you very much for consideration of this request.

Sincerely,  
THE MARRANO/MARC EQUITY CORPORATION

David A. DePaolo  
Executive Vice President



WS-3

December 6, 2018

Supervisor James J. Bach  
Town Board Members  
Town of Aurora  
300 Glead Avenue  
East Aurora, New York 14052

**RE: Request Clarification for Approval of Building Permits and Start of Home Construction  
Aurora Mills Cluster Development, Mill Road**

Dear Supervisor Bach and Town Board Members,

We hereby request approval to start home construction in Aurora Mills while we are finishing up the remaining work to complete the development. The attached plan shows (1) the area with work complete, (2) the area that has stone in the road for access to be paved in spring and (3) the area that will be worked on through the winter and completed in spring.

At the Pre-construction Conference held at Town Hall on 2/9/18 before work on site began, this specific situation was discussed with all present (minutes attached). Under item #4, Open Discussion, the Town's position was that they believed home construction could begin before PIP work was complete.

This request is to clarify and confirm this position. We are pleased to report that we have had a tremendous response to the project since we started marketing and sales. The offering plan was approved by the NYS Attorney General on September 20, 2018.

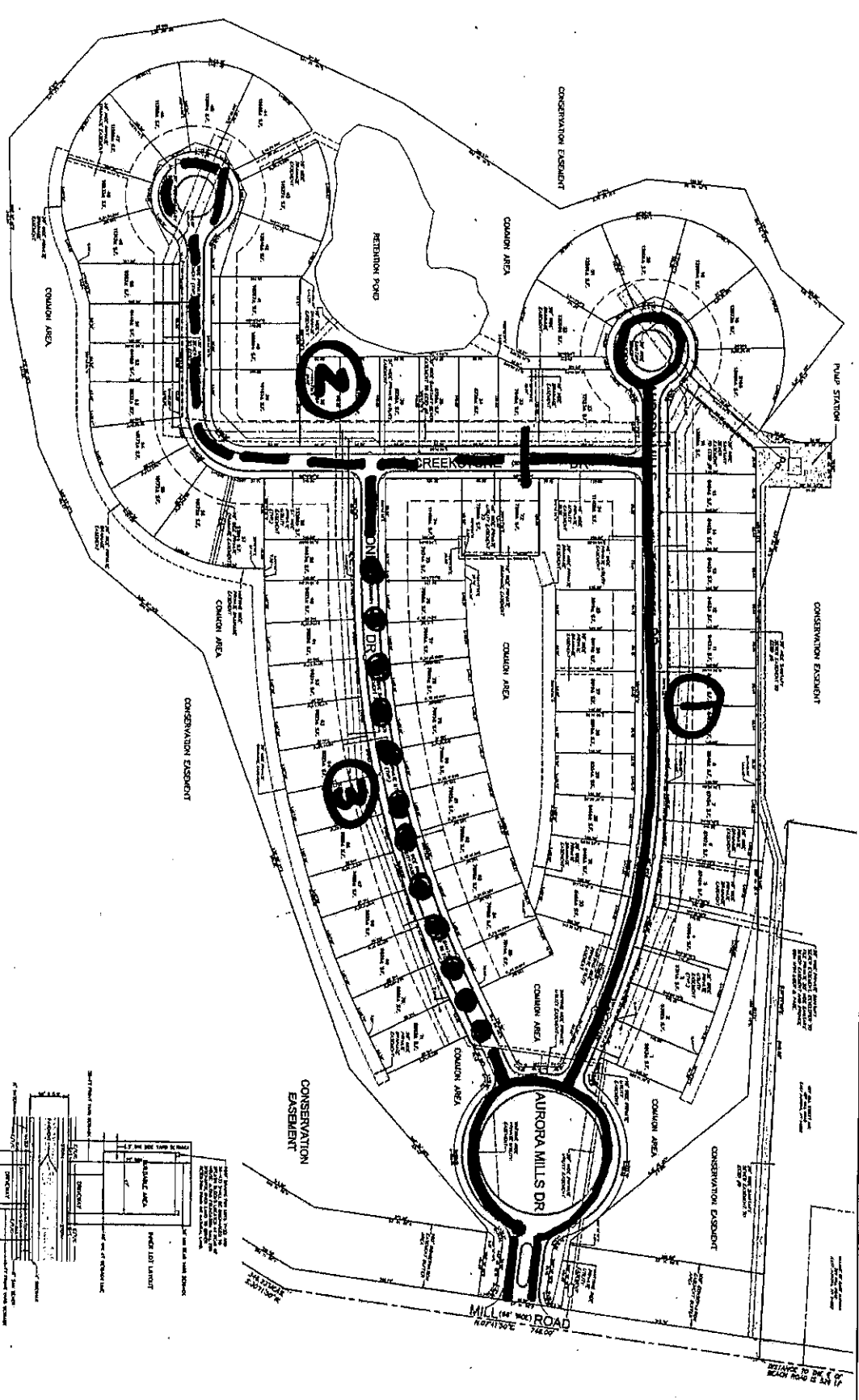
I respectfully ask that this request be addressed at your meeting on December 10th. We will work with the Building and Engineering Departments to satisfy all requirements they may have before any permits are issued.

Thank you very much.

Sincerely,  
THE MARRANO/MARC-EQUITY CORPORATION

David A. DePaolo  
Executive Vice President

NO # 3740



**NOTICE TO CONTRACTORS**  
 The undersigned hereby certifies that the above plat was prepared by me or under my direct supervision and that I am a duly Licensed Professional Engineer in the State of New York.  
 Date: 11/13/08  
 Signature: [Signature]

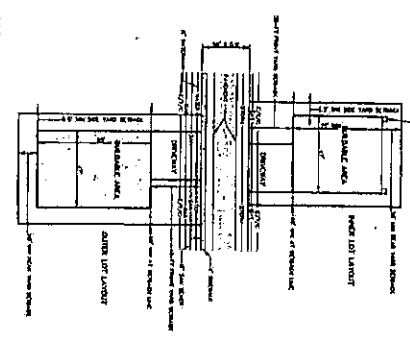
**NOTICE TO CONTRACTORS**  
 The undersigned hereby certifies that the above plat was prepared by me or under my direct supervision and that I am a duly Licensed Professional Engineer in the State of New York.  
 Date: 11/13/08  
 Signature: [Signature]

**NOTICE TO CONTRACTORS**  
 The undersigned hereby certifies that the above plat was prepared by me or under my direct supervision and that I am a duly Licensed Professional Engineer in the State of New York.  
 Date: 11/13/08  
 Signature: [Signature]

**NOTICE TO CONTRACTORS**  
 The undersigned hereby certifies that the above plat was prepared by me or under my direct supervision and that I am a duly Licensed Professional Engineer in the State of New York.  
 Date: 11/13/08  
 Signature: [Signature]

**FILED**  
 11/13/08  
 SEPT COUNTY  
 CLERK'S OFFICE

AURORA MILLS TYPICAL LOT LAYOUT



TOWN OF AURORA  
 COUNTY OF ERIE, STATE OF NEW YORK  
 PART OF LOT 30, TOWNSHIP 8, RANGE 6  
 HOLLAND LAND COMPANY'S SURVEY  
**AURORA MILLS  
 PLAT MAP**

**WM SCHUTT ASSOCIATES**  
 37 CENTRAL AVE.  
 LANCASTER, NY 14068-2143  
 PH: 716-463-2661  
 FAX: 716-463-2196  
 WWW.WMSCHUTT.COM



REVISION BY	DATE	DESCRIPTION
WES	11/13/08	ISSUED FOR PERMIT
DLB		
SCW		
MSCHUTT		

NO.	DATE	REVISION

PLT1  
 Drawing Scale: 1" = 40'

WS-4

5A

**RESOLUTION  
APPROVING OPEN DEVELOPMENT AREA PLAN  
FOR  
779 & 781 QUAKER ROAD  
TOWN OF AURORA, NEW YORK**

**WHEREAS**, prior to 2017, Chapter 79 of the Codes of The Town of Aurora (current Chapter 99) established standards for landowners who wished to develop or subdivide land that lacked adequate public road frontage for standard lot development (known as "open development area"); and

**WHEREAS**, Steven and Sherri Tait (the Applicant), filed an application with the Town of Aurora Zoning Board of Appeals requesting a ten foot variance to allow an ingress/egress right-of-way forty feet in width for SBL 175.09-1-1.13 and SBL 175.09-1-1.14; and

**WHEREAS**, on July 17, 2014, the Zoning Board of Appeals granted a ten foot variance, with the stipulation that the Applicant file an easement allowing the use of the forty feet wide right-of-way to access the Open Development areas, including 777 Quaker Road (SBL 175.09-1-1.12); and

**WHEREAS**, the Applicant filed an Open Development Area application in 2015 under Chapter 79 of the Town Code for 779 and 781 Quaker Road; and

**WHEREAS**, the Town of Aurora Planning Board recommended that the Town Board approve the Open Development Area request for 779 and 781 Quaker Road contingent upon submittal of a fully detailed topographical map of the properties, a detailed drainage plan review by GHD (engineers for the Town), and widening of the entrance to the driveway on Quaker Road; and

**WHEREAS**, the Applicant satisfied recommendations of the Town Planning Board and the concerns and observations made by GHD regarding drainage plans for the properties; and

**WHEREAS**, a narrative description of the private right-of-way, including but not limited to, ownership of the right-of-way and a maintenance plan for the right-of-way, has been submitted by the Applicant and recorded in the office of the Erie County Clerk (Liber 11328 Page 147); and

**WHEREAS**, the Applicant has made every reasonable attempt and all necessary effort to comply with specifications of Chapter 79 (current Chapter 99) of the Codes of the Town of Aurora; and

**WHEREAS**, this action is considered a Type II under SEQR and no further review under SEQR is required; and

**NOW THEREFORE BE IT**

**RESOLVED**, that the Town Board of the Town of Aurora acknowledges that compliance with all other standards, requirements and conditions, including those

**specified by the Town Board as noted above, is in the public interest and will substantially secure the objectives of the modified standard; and BE IT FURTHER**

**RESOLVED, that approval of the Open Development Area, with a ten feet width variance by the Town of Aurora Zoning Board of Appeals to the requirement a fifty foot ingress/egress, is expressly for 779 and 781 Quaker Road, and any future development will be subject to the standards and requirements of Chapter 99 of the Code of the Town of Aurora without modification, variance or waiver; and BE IT FURTHER**

**RESOLVED, that said Open Development Area Plan for 779 and 781 Quaker Road is approved.**

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



WS-5 6F

..... Tl .....  
(716) 652-3280  
[townclerk@townofaurora.com](mailto:townclerk@townofaurora.com)

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

## MEMO

---

TO: Town Board  
FROM: Kathleen Moffat  
RE: GASB 75 Service Agreement  
DATE: 12/10/18

As stated in the 12/31/17 Drescher & Malecki Management Letter and the Financial Statements, the Town is required to implement GASB statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other than Pensions*, effective for fiscal year ending 12/31/18. This statement replaces GASB 45 *Accounting and Financial Reporting for Post-employment Benefits Other than Pension* and requires more extensive note disclosures and required supplementary information about OPEB liabilities. Because of this, instead of "in-house", OPEB reporting will now need to be completed by an Actuarial Valuation Consultant.

I contacted three companies, The Burke Group, BPAS, and USI. The Burke Group responded immediately. They explained the process, what to expect and forwarded pricing and a service agreement in a timely fashion. In addition, they are able to meet the deadline (Mid-March 2019) for delivery of the report. The Burke Group comes highly recommended by Drescher & Malecki as they have clients that utilize their services. Their reports are easy to read and they offer a quality product overall.

BPAS has replied, but, in order to quote us, is requiring previous OPEB reports that we do not have. USI has not responded.

I recommend the Town Board authorize the Supervisor to sign the GASB 75 Service Agreement with The Burke Group, attached. The cost will be charged to A 1320.404 Auditor/Financial Service.





## BURKE GROUP

December 5, 2018

Ms. Kathleen Moffat  
Assistant to the Supervisor  
Town of Aurora  
300 Gleed Ave  
East Aurora, New York 14052

**Re: GASB 75 Service Agreement**

Dear Kate:

This letter outlines the services Burke Group will provide to the Town of Aurora (the Town) for actuarial services to be rendered for the Town regarding GASB 75 valuation services for their postretirement healthcare plans. When properly executed by both parties, this letter, together with referenced Appendix A, becomes the Service Agreement for these services.

### Services, Deliverables and Fees

Appendix A, *Schedule of Services and Fees*, dated December 5, 2018 conveys our services, deliverables and related fees for this Agreement. If the scope of these services changes, we will issue a letter of amendment to this Service Agreement with an accompanying updated Appendix A for mutual signature.

### The Burke Group Actuarial Services Team

Members of the Burke Group actuarial services team are listed at the bottom of Appendix A, *Schedule of Services and Fees*.

### Key Dependencies and Assumptions

We assume that all data and information provided by you will be accurate and timely.

### Fees

Fees for the actuarial services specified in this Agreement are presented in Appendix A, *Schedule of Services and Fees*. Additional fees, computed at the actuary's hourly rate, may be charged for additional services performed. Appendix A includes our hourly rates for additional services or special projects. Any change in our fees will be communicated to you in writing.

### Term

This Agreement is applicable only for the project(s) stated. Either of us may terminate this Agreement by giving the other written notice at least 90 days in advance of the effective date of the termination and by you paying us for services we have rendered up to the time of termination.

### Billing

All fees will be billed monthly as work progresses.

### Payment

Our terms of payment are Net-30 days from date of invoice. We appreciate being paid promptly, and expect you to communicate with us before the invoice due date if you are not satisfied with our services, do not agree with our bill, or have other reasons why payment cannot be made within terms. In cases of unreasonable payment delays, we reserve the right to withhold services until accounts are brought current. In such instances, we will not be held accountable for delays in services.

### Indemnification

You agree to indemnify and hold us and our parent, affiliates, officers, employees and agents (collectively the "indemnified parties") harmless for any loss, damage, liability or cost (including reasonable attorneys' fees) to you or any third party arising out of the performance of this Agreement, but only to the extent that such losses are caused by or result from 1) inaccurate information supplied by you, or 2) non-negligent acts or omissions on the part of the indemnified parties.

### Confidentiality

Burke Group acknowledges the confidential nature of the information supplied by you, and will not disclose this information to any third party without your prior written consent, unless directed to do so by order of a court of law or authorized governmental department or agency.

### Notice

Any notice given pursuant to this Agreement shall be in writing and shall be deemed to have been given when personally delivered, or sent by certified mail addressed to the party for whom it is intended at the address set forth on page 1 or at such other address the parties may specify.

Entire Agreement

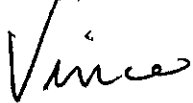
This Agreement and incorporated Appendix A constitute the entire agreement between Burke Group and the Town of Aurora, and supersedes and cancels any and all prior representations, negotiations, undertakings and contracts, whether written or verbal, between them or their agents, with respect to any of the matters to which this Agreement applies. The non-enforceability of any single provision of this Agreement shall not affect the validity and enforceability of any remaining provisions. This Agreement may not be altered, amended, waived, canceled or changed in any manner, unless done so in a written document signed by both parties or a termination notification.

Governing Law

This Agreement shall be deemed to have been executed in the State of New York, and shall be construed and interpreted in accordance with the laws thereof. Any claims arising under this Agreement shall be brought in the courts of the State of New York or in the United States District Court for the Western District of New York, upon which jurisdiction is hereby expressly conferred.

Kate, we believe the foregoing correctly sets forth our understanding, but if you have any questions, please let us know. Otherwise, please acknowledge your agreement to the understanding by signing and dating below and returning one copy to us.

Sincerely,



Vince Cassano, F.S.A., M.A.A.A.  
Consulting Actuary

**BURKE GROUP, INC.**

By: \_\_\_\_\_

Print Name: Vince Cassano

Title: Principal and Consulting Actuary

Date: December 5, 2018

**Town of Aurora**

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**APPENDIX A**

**Town of Aurora**  
**SCHEDULE OF SERVICES AND FEES**  
**GASB 75 SERVICE AGREEMENT DATED December 5, 2018**

<b>Service</b>	<b>Fee</b>
GASB 75 full valuation and report for the Town of Aurora postretirement healthcare plans for the fiscal year ending December 31, 2018	\$4,000
GASB 75 interim valuation and report for the Town of Aurora postretirement healthcare plans for the fiscal year ending December 31, 2019 (if requested by Town)	\$2,000
<p><b>Actuarial Services Team Hourly Rates</b></p> <p>Any additional services that are beyond the scope of the GASB 75 project would be billed at the following hourly rates:</p> <p>Vince Cassano  Tim Dennie  Support Staff</p>	<p>\$300 per hour  \$200 per hour  \$75 per hour</p>

WS-6 6G

LEGAL NOTICE:

- (A) Consolidation of the Water Districts and Water Extensions located within the Town of Aurora; and
- (B) Calling for a Public Hearing to be held on January 14, 2019 in connection with such proposed Consolidation.

NOTICE IS HEREBY GIVEN that the Town Board of the Town of Aurora, a municipality of the State of New York, (the "Town") on December 10, 2018 proposed a Resolution endorsing the proposed Consolidation Plan.

NOTICE IS HEREBY FURTHER GIVEN that the Consolidation Plan, together with a Descriptive Summary thereof may be read at the offices of the Town Clerk located at the Town Hall, Town of Aurora, 300 Gleed Avenue, East Aurora, New York 14052. The Consolidation Plan may also be accessed through the Town's website: [www.townofaurora.com](http://www.townofaurora.com).

BY ORDER OF THE TOWN BOARD OF THE  
TOWN OF AURORA, ERIE COUNTY, NEW YORK

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



6A

[townclerk@townofaurora.com](mailto:townclerk@townofaurora.com)

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

TOWN COUNCIL MEMBERS

Susan A. Friess  
[sfriess@townofaurora.com](mailto:sfriess@townofaurora.com)

Jeffrey T. Harris  
[jharris@townofaurora.com](mailto:jharris@townofaurora.com)

Jolene M. Jeffe  
[jjeffe@townofaurora.com](mailto:jjeffe@townofaurora.com)

Charles D. Snyder  
[csnyder@townofaurora.com](mailto:csnyder@townofaurora.com)

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

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

ASSESSOR  
Richard L. Dean  
[assessor@townofaurora.com](mailto:assessor@townofaurora.com)  
(716) 652-0011

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

TOWN ATTORNEY  
Ronald P. Bennett

TOWN JUSTICE  
Douglas W. Marky  
Jeffrey P. Markello

HISTORIAN  
Robert L. Gollier  
(716) 652-7944  
[historian@townofaurora.com](mailto:historian@townofaurora.com)

FAX: (716) 652-3507

November 27, 2018

To: Town Board Members

I respectfully request the Town Board to authorize Stephenson Equipment Inc. to repair the 1992 Basket Truck. In Early November Stephenson Equipment came to the Highway Department to do the annual basket truck inspection. It failed for a number of reasons including the dielectric test. I have asked Stephenson for an estimate for the repairs needed for the truck to pass inspection which I have attached. The reason I am unable to obtain 3 estimates is due to the fact that Stephenson is the nearest company that performs the dielectric test that I am aware of. Stephenson is located in Syracuse and the next available company is in Albany.

Estimated repair cost: \$3681.00 to be paid for out of DB5130.432 since the repair will not be finished until after January 1, 2019 it will be paid for from the 2019 budget.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Gunner".

David M. Gunner  
Superintendent of Highways



CORPORATE  
7201 Paxton Street • Harrisburg, PA 17111 • (717) 564-3434 • (717) 564-7580 fax

# INVOICE

STEPHENSON EQUIPMENT, INC.  
www.stephensonequipment.com

Federal ID #25-1511922 • NY DEALER #7068060

Account#	Estimate	Br	Sls
06532	509800	05	55

## S E R V I C E Q U O T A T I O N

Date	Invoice #	Page
11-27-18	Pro Forma	1

Old To:  
TOWN OF AURORA-HWY DEPT.  
251 QUAKER ROAD  
EAST AURORA NY 14052

Ship To:  
TOWN OF AURORA-HWY DEPT.  
251 QUAKER ROAD  
EAST AURORA NY 14052  
Ship Via:

Purchase order	Date	Job Number	Job Contact
	11-27-18		

Seg# 000 Mfr:ZZ Model:LAOC51-1S S/N:27940390510C Meter: 0  
Equip ID:519

TO FREE UP LEFT SIDE OUT RIGGER CONTROL VALVE  
TO REMOVE AND REPLACE THE MAIN BOOM HINGE PIN  
AND BUSHINGS.  
TO LABEL THE FALL PROTECTION HOLDER AND REPLACE THE OEM DECALS  
PINS SOME TIMES ARE SEIZED IN PLACE AND MAY REQUIRE ADDITIONAL  
LABOR TO REMOVE THAN WHAT IS ESTIMATED THIS ESTIMATE CAN CHANGE  
IF FOUND.  
DOES NOT INCLUDE ANY OTHER WORN OR DAMAGED PARTS FOUND WHEN TAKING  
APART OR THE LABOR TO REPLACE THOSE PARTS.  
SHIPPING AND HANDLING IS EXTRA AND NOT KNOWN AT THIS TIME.

2	041008177 BUSHINGS	106.00	212.00
1	381609116 SEAL KIT OUTRIGGER VALVE	43.87	43.87
1	458008178 BOOM HINGE PIN	468.75	468.75
1	OEM DECAL KIT	291.09	291.09
	Total Labor		1,880.00
Approval	Total for segment		2,895.71

Seg# 001 Mfr:ZZ Model:LAOC51-1S S/N:27940390510C Meter: 2317  
Equip ID:519

### OSHA AND DIELECTRICAL TEST

ENVIRONMENTAL CHARGE	50.30
SHOP SUPPLIES	100.60

Approval	Total for segment	Total Labor	635.00
			785.90

Continued

Harrisburg, PA (800) 325-6455 ■ Philadelphia, PA (800) 220-4033  
Lancaster, PA (877) 503-4307 ■ Syracuse, NY (800) 368-6455  
Wilkes-Barre, PA (866) 667-6756 ■ Albany, NY (518) 357-2200

Remit to: Stephenson Equipment Inc  
7201 Paxton Street  
Harrisburg, PA 17111



CORPORATE  
7201 Paxton Street • Harrisburg, PA 17111 • (717) 564-3434 • (717) 564-7580 fax

# INVOICE

STEPHENSON EQUIPMENT, INC.  
www.stephensorequipment.com

Federal ID #25-1511922 • NY DEALER #7068060

Account#	Estimate	Br	Sls
06532	509800	05	55

S E R V I C E  
Q U O T A T I O N

Date	Invoice #	Page
11-27-18	Pro Forma	2

old To:  
TOWN OF AURORA-HWY DEPT.  
251 QUAKER ROAD  
EAST AURORA NY 14052

Ship To:  
TOWN OF AURORA-HWY DEPT.  
251 QUAKER ROAD  
EAST AURORA NY 14052

Ship Via:

Purchase order	Date 11-27-18	Job Number	Job Contact
----------------	------------------	------------	-------------

NYNOTAX Sales Tax Number - 0.00

Estimate  
Total

3,681.61
----------

Accepted By: \_\_\_\_\_  
Title : \_\_\_\_\_  
Date : \_\_\_\_\_  
P O # : \_\_\_\_\_

Harrisburg, PA (800) 325-6456  
Lancaster, PA (877) 503-4307  
Wilkes-Barre, PA (866) 667-6756

■ Philadelphia, PA (800) 220-4033  
■ Syracuse, NY (800) 368-6455  
■ Albany, NY (518) 357-2200

Remit to: Stephenson Equipment Inc 7201 Paxton Street Harrisburg, PA 17111
--



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



6B

MA ... .. LIBROCK  
(716) 652-3280  
[townclerk@townofaurora.com](mailto:townclerk@townofaurora.com)

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

## MEMO

---

TO: Town Board  
FROM: Kathleen Moffat  
RE: Drescher & Malecki, LLP Engagement Letters  
DATE: 12/10/18

Approval is respectfully requested for the Supervisor to sign an engagement letter (2 copies) with Drescher & Malecki, LLP to audit the 2018 Town of Aurora financials, which will include preparation of the Comprehensive Annual Financial Report (CAFR).

Approval is respectfully requested for the Supervisor to sign a second engagement letter (2 copies) with Drescher & Malecki, LLP to compile and file the Annual Update Document (AUD) with the New York State Comptroller's office.

The total cost of these services is \$28,975.

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*Certified Public Accountants*

November 27, 2018

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

Dear Supervisor Bach:

The following represents our understanding of the services we will provide the Town of Aurora, New York (the "Town").

You have requested that we audit the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of December 31, 2018, and for the year then ended and the related notes, which collectively comprise the Town's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that supplementary information, such as management's discussion and analysis, the schedule of changes in the Town's total OPEB liability and related ratios, the schedule of the local government's proportionate share of the net pension liability, the schedule of the local government's contributions, and the budgetary comparison schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information ("RSI") in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis
- Schedule of Changes in the Town's Total OPEB Liability and Related Ratios
- Schedule of the Local Government's Proportionate Share of the Net Pension Liability—  
Retirement Systems
- Schedule of the Local Government's Contributions—Retirement Systems
- Required Supplementary Budgetary Comparison Schedule—General Fund and each major special revenue fund with a legally adopted budget

Supplementary information other than RSI will accompany the Town's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Combining Balance Sheet—Nonmajor Governmental Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balances—Nonmajor Governmental Funds
- Budgetary Comparison Schedule—Each nonmajor special revenue fund with a legally adopted budget

Also, the Comprehensive Annual Financial Report ("CAFR") we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the basic financial statements:

- Introductory and Statistical Sections

### **Auditor Responsibilities**

We will conduct our audit in accordance with U.S. GAAS. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies

or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

### **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Town's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Management Responsibilities**

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
  - i. Access to all information of which management and those charged with governance are aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management and those charged with governance for the purpose of the audit; and
  - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

### **Reporting**

We will issue a written report upon completion of our audit of the Town's basic financial statements. Our report will be addressed to the governing body of the Town. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing of internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

### **Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

### **Provisions of Engagement Administration, Timing and Fees**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit will be scheduled for performance and completion as follows:

	<u>Begin</u>	<u>Targeted for Completion</u>
<b>Audit Performance Schedule:</b>		
Planning audit procedures	December 3	December 7
Year-end audit procedures	March 4	March 22
<b>Audit Communications:</b>		
Report on audit (including communications to the Audit Committee)		1 <sup>st</sup> Board Meeting in May
Significant deficiencies or material weaknesses, if any, and other management comments		1 <sup>st</sup> Board Meeting in May

The aforementioned schedule is based on our prior discussions, should you wish to schedule differently, we believe we can accommodate you. Assistance to be supplied by the Town's personnel, including preparation of schedules and analyses of accounts, will be described in a separate communication. Timely completion of the Town's work will facilitate the completion of our audit by the targeted completion dates. Appendix A provides a description of circumstances that could significantly change the targeted completion dates.

Thomas P. Malecki is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Drescher and Malecki LLP's ("D&M") services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees will be billed as work progresses and are based on the anticipated amount of time required to complete. We estimate our fees for the aforementioned audit services relating to the basic financial statements will not exceed \$18,950, inclusive of expenses for the audit of the year ending December 31, 2018. Our fees will be payable as work is performed. To the extent that certain circumstances, as listed in Appendix A, arise during the engagement, our fee estimate may be affected and additional fees may be necessary. We will notify you of any circumstances we encounter that could significantly affect our estimate and discuss with you any additional fees, as necessary. Whenever possible, we will attempt to use the Town's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

D&M will audit the Statement of Changes in Cash Balances and Statements of Cash Receipts and Cash Disbursements for the Town Clerk/Receiver of Taxes, Town Justices and Recreation Department for the year ended December 31, 2018.

D&M will also assist the Town in compiling the following reports for the year ended December 31, 2018:

- Statement of Changes in Cash Balances and Statement of Cash Receipts and Cash Disbursements for the Town Clerk/Receiver of Taxes, Town Justices (2) and Recreation Department
- Comprehensive Annual Financial Report
- Annual Update Document with the New York State Comptroller

Our fees for the additional services are as follows. We will audit the cash receipts and disbursements for the aforementioned departments within the Town at estimated fees not to exceed \$1,325 per department (5), inclusive of expenses. We will compile the Town's Comprehensive Annual Financial Report, our estimated fee for such service amounts to \$2,100. We will also assist the Town in compiling the Annual Update Document with the New York State Comptroller at estimated fees not to exceed \$1,300.

If it should become necessary for the Town to request D&M to render any additional services, such services would be submitted to the Supervisor for approval prior to D&M commencing such services. Our 2019 hourly rates for those services would be as follows: Partner \$200/hr.; Manager \$175/hr.; Supervisory Staff/\$125/hr.; and, Staff \$75/hr.

In addition to the audit services described above, based on information in the Town's trial balance, we will also provide certain nonattest services including:

- Assist the Town in the preparation of the basic financial statements for the year ending December 31, 2018.
- Review and provide editorial comments to the Town's Management Discussion and Analysis.
- Address routine accounting and auditing inquiries throughout the year including applicability of GASB pronouncements to the Town.

With respect to any nonattest services we perform, the Town's management is responsible for (a) making all management decisions and performing all management functions; (b) designating Kathleen Moffat, Assistant to the Supervisor, whom we believe has suitable skill, knowledge and/or experience to oversee these services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities. *Governmental Auditing Standards* require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these accounts are deemed non-audit services.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the Town Board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of D&M and constitutes confidential information. However, we may be requested to make certain audit documentation available to a federal agency or the Comptroller General of the United States pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of D&M's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to a federal agency or the Comptroller General of the United States. The federal agency or the Comptroller General of the United States may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm dated May 22, 2018 as Appendix B for your consideration and files.



Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Handwritten signature in black ink, appearing to read "M. J. Miller".

\* \* \* \* \*

RESPONSE:

This letter correctly sets forth our understanding.

Town of Aurora, New York

Acknowledged and agreed on behalf of the Town of Aurora, New York

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## APPENDIX A

### **Town of Aurora, New York Circumstances Affecting Timing and Fee Estimate Year Ending December 31, 2018**

The estimate of our fees is based on certain assumptions. To the extent that certain circumstances as listed in this Appendix arise during the engagement, our fee estimate may be significantly affected and additional fees may be necessary. We will notify you of circumstances that we encounter that could significantly affect our estimate and discuss with you any additional fees, as necessary, which would be subject to approval by the Town's Board. Such circumstances include but are not limited to the following:

1. Changes to the timing of the engagement at the Town's request. Changes to the timing of the engagement usually require reassignment of personnel used by Drescher & Malecki LLP ("D&M") in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, D&M may incur significant unanticipated costs.
2. All audit schedules are not (a) provided by the Town on the date requested, (b) completed in a format acceptable to D&M (c) mathematically correct, or (d) in agreement with the appropriate Town records (e.g., general ledger accounts). D&M will provide the Town with a separate listing of required schedules and deadlines.
3. Weaknesses in the internal control structure.
4. Significant new issues or changes as follows:
  - a. Significant new accounting issues that require an unusual amount of time to resolve.
  - b. Significant changes in accounting policies or practices from those used in prior years.
  - c. Significant changes or transactions that occur prior to the issuance of our reports.
  - d. Significant changes in the Town's accounting personnel, their responsibilities, or their availability.
  - e. Significant changes in auditing requirements set by regulators.
5. Significant delays in the Town's assistance in the engagement or delays by the Town in reconciling variances as request by D&M. All invoices, contracts, and other documents, which we will identify for the Town, are not located by the Town's personnel or made ready for our easy access.
6. Deterioration in the quality of the Town's accounting records during the current-year engagement in comparison with the prior-year engagement.
7. The procedures necessary to adopt new Governmental Accounting Standards Board Statements have not been completed by Town personnel.
8. A significant level of proposed audit adjustments are identified during our audit.
9. Changes in audit scope caused by events that are beyond our control.



CPAs & BUSINESS ADVISORS

## Report on the Firm's System of Quality Control

May 22, 2018

To the Partners of Drescher & Malecki LLP  
and the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Drescher & Malecki LLP (the firm) in effect for the year ended December 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Drescher & Malecki LLP in effect for the year ended December 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Drescher & Malecki LLP has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Eide Bailly LLP

What inspires you, inspires us. [eidebailly.com](http://eidebailly.com)

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



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*Certified Public Accountants*

November 27, 2018

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, 2018 and issue an accountants' report thereon in the form prescribed by the Office of the State Comptroller of the State of New York 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.

## **Our Report**

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content.

Our report will disclose that the financial statements are presented in a prescribed form in accordance with the requirements of the New York State Office of the State Comptroller (the "OSC") and are not intended to be a presentation in accordance with accountinfn principles generally accepted in the United States of America.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to ask our permission to do so.

**Other Relevant Information**

Our fee for these services is included within another communication to the Town Supervisor dated November 26, 2018. 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.

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](mailto:jbach@townofaurora.com)



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ERK  
OCK

(716) 652-3280

[townclerk@townofaurora.com](mailto:townclerk@townofaurora.com)

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

## MEMO

---

TO: Town Board  
FROM: Kathleen Moffat  
RE: Use of Debt Reserve Funds  
DATE: 12/10/18

I respectfully request approval to use Debt Reserve funds to make the \$12,925 interest payment to the Depository Trust Company for the Gleed Avenue Renovation bond. The payment is due 12/15/18.



Town of Aurora  
Department of Parks & Recreation

300 Glead Avenue  
East Aurora, New York 14052

6D

16  
6

recreation@townofaurora.com  
www.aurorarec.com

To: Town Board  
From: Chris Musshafen  
Date: 12/5/18  
Re: Budget Line Increase Request

Approval is requested to increase the lines listed below to reflect the additional revenue generated by participation in programs and additional programs added this year.

REVENUE  
EXPENSE

Increase Line	Description	Amount Increased	New Balance
A00-2056-0000-0000 ✓	Youth Education	\$ 3,109.00 ✓	\$ 14,109.00
A00-7310-0400-0001 ✓	Youth Vendor ✓	\$ 3,109.00	\$ <del>15,688.67</del>

3,109.46







Town of Aurora  
Department of Parks & Recreation

300 Gleed Avenue  
East Aurora, New York 14052

GE

1-8866

TEL (716) 652-5646

recreation@townofaurora.com  
www.aurorarec.com

To: Town Board  
From: Chris Musshafen  
Date: 12/5/18  
Re: Request to Pay Invoice

Approval is requested to pay Numarco, Inc. \$3,487.23 for emergency pool repairs. The cost includes the investigation of pool leak, removal of concrete, replacement of cracked pipe, and concrete repair.

A 7180.426 MAINTENANCE OF POOL  
BALANCE = \$6,655.<sup>00</sup>

**Numarco, Inc.**  
 1021 Maple Road  
 Elma, NY 14059

# INVOICE

Invoice Number: 2018-012-01  
 Invoice Date: Nov 21, 2018  
 Page: 1

Voice: (716) 652-9190  
 Fax: (716) 652-3442

**Bill To:**  
 Town of Aurora  
 300 Glead Avenue  
 East Aurora, NY 14052

**Ship to:**  
 Town of Aurora  
 300 Glead Avenue  
 East Aurora, NY 14052

Customer ID	Customer PO	Payment Terms	
toa01		Net 30 Days	
Sales Rep ID	Shipping Method	Ship Date	Due Date
			12/21/18

Description	Amount
To furnish Labor and Materials necessary to investigate source of Pool water leak. Break and remove concrete and excavate for repair Remove and replace cracked 90 elbow Backfill and patch concrete	3,487.23

Subtotal	3,487.23
Sales Tax	
Total Invoice Amount	3,487.23
Payment/Credit Applied	
<b>TOTAL</b>	<b>3,487.23</b>

Check/Credit Memo No:

7A

**TOWN OF AURORA SENIOR CENTER  
DIRECTOR'S REPORT  
MONTH OF November 2018**

The mission of the Town of Aurora Senior Center is to help older adults remain healthy and active through participation in recreational pursuits and to provide leadership and advocacy to ensure the availability of leisure and recreational opportunities for seniors.

**ADMINISTRATION:**

We were pleased to have Sen. Gallivan with us on Nov. 1<sup>st</sup> along with the BBB. They gave a joint presentation on scams. Even the most sophisticated senior has been taken in by a scam on occasion as they are becoming more prevalent.

On Nov. 8<sup>th</sup> we were delighted to have Honor Flight President, Tom Petri speak about their recent trip to Washington. Many of our veterans have gone on a trip and so grateful for the experience.

Our "Ask a Computer Question" sessions have been very successful. Liz, Brenda, and Norm have a variety of questions from iPhones to Internet security. We are grateful for the volunteers who continue to donate their time.

Our University Express sponsored by Erie County Senior Services is once again a huge success. Our last program was a presentation on Singapore. Professor Welch spoke and gave a slide show. Our attendance is 50+ for most programs.

AFP once again inspected our sprinkler systems and all systems passed.

REVENUE & EXPENDITURES: See Supervisor's Report

**PROGRAMS:**

Title: WORKOUT ROOM  
Day & time: M-F 8:00am- 4:00pm  
Participants: Approximately 45 per day  
Title: LINE DANCING  
Day & time: Mondays, 9:00 – 10:00 (beginners) 10:15 – 1:15 (advanced)  
Participants: 58 people  
Supervisors: Nance Baranowski  
Title: SENIOR NOTES  
Day & time: Mondays, 12:45 – 2:30pm  
Participants: 23 people  
Supervisor: Kathy Almeter  
Title: EUCHRE  
Day & time: Mondays, 1:00 – 4:00pm  
Participants: 24 people  
Title: PINOCHLE  
Day & Time: Fridays, 1:00 – 4:00pm  
Participants: 20 people  
Title: CERAMICS  
Day & time: Tuesdays, 10:00am – 4:00pm  
Participants: 35 people  
Supervisor: Elaine Schiltz  
Title: EXERCISE CLASS  
Day & time: Tuesdays & Wednesdays 8:30 – 9:30am  
Participants: 12 people  
Title: TAI CHI  
Day & time: Tuesdays & Thursdays 3:00 beginners 3:30veterans  
Supervisor: Judy Augustyniak & Susan Ott  
Participants: 25 people  
Title: TAI CHI – advanced  
Day & time: Mondays & Thursdays 10:00am  
Supervisor: Dennis Desmond  
Participants: 15  
Title: YOGA  
Day & time: Wednesdays, 9:45 – 11:00am  
Supervisor: Irene Kulbacki  
Participants: 22 people  
Title: BOWLING  
Day & time: Wednesdays, 1:00pm  
Supervisor: Barb D'Amato  
Participants: 48 people  
Title: PAINTING  
Day & time: Wednesdays, 1:00 – 3:30pm  
Supervisor: Walt Carrick  
Participants: 8-10 people  
Title: BRIDGE  
Day & time: Wednesdays, 9:30am – 2:00pm  
Supervisor: Dave Lorcom  
Participants: 40 people  
Title: SENIOR CLUB  
Day & time: Thursdays, 10:00am – 3:00pm  
President: Joyce Salansky  
Title: PACE (people with arthritis can exercise)  
Day & time: Fridays, 9:00 – 10:00am  
Supervisor: Donna Bodekor  
Participants: 12 people  
Title: SEWING & QUILTING  
Day & time: Tuesday 10-2pm  
Supervisor: Terry Piper  
Participants: 12 people

Month Year Reported: ---> November 2018 CLERK'S MONTHLY REPORT  
 Town Name: -----> Town of Aurora  
 Prepared By: -----> Martha L. Librock  
 Date Submitted: -----> Dec, 03 2018

7B

TO THE Supervisor:

Pursuant to Section 27, Subd. 1, of the Town Law, I hereby make the following statement of all the fees and monies received by me in connection with my office, during the month above stated, excepting only such fees and monies the application and payment of which are otherwise provided for by law.

RSC Code	Revenue Description rpt_RT_CMR_03_2011	Item Count	Total Revenue	Town Portion	Other Disburses
100	SPORTING LICENSE REVENUE	17	1,658.00	91.32	1,566.68
200	DOG LICENSE REVENUE	129	1,618.00	1,469.00	149.00
301	MARRIAGE LICENSE	1	40.00	17.50	22.50
303	CERTIFIED MARRIAGE CERTIFICATE	4	40.00	40.00	0.00
602	DEATH CERTIFICATE	4	370.00	370.00	0.00
701	DOG CENSUS FEE	1	5.00	5.00	0.00
<b>Report Totals:</b>		156	3,731.00	1,992.82	1,738.18

REVENUES TO SUPERVISOR - CLERK FEES	523.82
REVENUES TO SUPERVISOR - DOG FEES	1,469.00
<b>TOTAL TOWN REVENUES TO SUPERVISOR:</b>	<b>1,992.82</b>

Amount paid to NYS DEC REVENUE ACCOUNTING	1,566.68
Amount paid to DEPT. OF AG. AND MARKETS	149.00
Amount paid to STATE HEALTH DEPARTMENT FOR MARRIAGE LICENSES	22.50
<b>TOTAL DISBURSED TO OTHER AGENCIES:</b>	<b>1,738.18</b>
<b>TOTAL DISBURSED:</b>	<b>3,731.00</b>

DECEMBER 3 2018 JAMES J. BACH Supervisor,  
 State of New York, County of Erie, Town of Aurora

Martha L. Librock being duly sworn, says that she/he is the Town Clerk of the Town of Aurora that the foregoing is a full and true statement of all Fees and Monies received by her/him during the month stated, excepting only such Fees the application and payment of which are otherwise provided for by law.

Subscribed and Sworn to before me  
 this 3<sup>rd</sup> day of December 2018

Martha L. Librock  
 Town Clerk

Sheryl A. Miller Notary Public

**SHERYL A. MILLER**  
 Reg. #01MI6128663  
 Notary Public, State of New York  
 Qualified In Erie County  
 Commission Expires June 13, 2021



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**TOWN OF AURORA**  
Southside Municipal Center  
300 Gleed Avenue, East Aurora, NY 14052

From: Barbara A. Halt, Water Clerk

Monthly Statement – Water Fee Collection

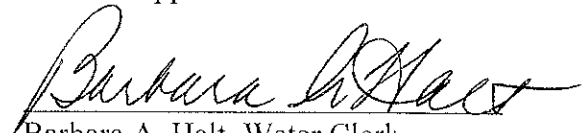
To: James J. Bach, Town of Aurora Supervisor

Pursuant to Section 27 Subd. 1 of the Town Law, I hereby make the following statement of all fees and monies received by me during the month of Nov, 2018 in connection with the collection of water fees, excepting only such fees the application and payment of which are otherwise provided for by law:

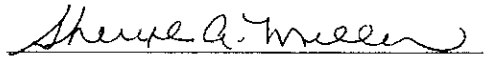
Received From	Type of Receipt	Amount
Water Billing	Water Bills	\$9,268.60
	Total Received	\$9,268.60

State of New York  
County of Erie  
Town of Aurora

Barbara A. Halt, being duly sworn, says that she is the Water Clerk of the Town of Aurora; that the foregoing is a full and true statement of all fees and monies applicable to water fee collection received by her during the month stated excepting only such fees and monies the application of which are otherwise provided for by law.

  
Barbara A. Halt, Water Clerk

Subscribed and Sworn to before me  
this 3<sup>rd</sup> day of December, 2018

  
Notary Public

**SHERYL A. MILLER**  
Reg. #01MI6128663  
Notary Public, State of New York  
Qualified In Erie County  
Commission Expires June 13, 2021

## All Calls &amp; Complaints

7D

Summary Report by Date: 11-01-2018 through 11-30-2018, for Category: BUILDING DEPARTMENT

Caller Name/Address	Date/Phone	Notes	Closed
<b>Building Department Work Requi</b>			
Sheryl M Town Hall	11-02-18	Take 2 packages to Senior Center. Sheryl H-.5 hours	11-02-18
Donna Senior Center	11-05-18	Please rake leaves in front of building and cover bushes before winter. Jason-1.5 hours	11-07-18
Barb West Falls Library	11-08-18	Furnace is not firing up. Please send someone to check it out. Joe Ingelfinger to make a service call. Ingelfinger fixed a bad switch.	11-08-18
Per Jim Bach Old:Firehall	11-08-18	Please fix hole in temporary fence once the wooden fence is put up. Dave D., Mike B	11-13-18
Donna Senior Center	11-12-18	Please check fan in front of vestibule. It is making a loud noise. Mike B and Dave D-One of the blades was bent causing it to be unbalanced. Tweaked blades and it's working okay now.	11-13-18
Diane Senior Center	11-13-18	Faucet in kitchen sink leaks. Mike B please check. 11/14 ordered new one from Irr. Dave S and Mike B	11-29-18
Donna Senior Center	11-14-18	Please blow out/ rake leaves at Senior Center. Paul, Jason, Kyle-1 hour	11-15-18
Sue Aurora Adult Daycare	11-15-18	Can't seem to get main room warmed up. Adjusting the thermostat didn't help. Mike E-checked and it seems to be working ok.	11-16-18
Sheryl M. Town Clerk's Office	11-19-18	PU 5 boxes and deliver to Senior Center. Paul	11-20-18
Sheryl M. Town Clerk's Office	11-19-18	Please dispose of 8 old and broken recycle bins from Clerk's hallway. Paul	11-20-18
Donna Senior Center	11-20-18	Please change the emergency lights in the dining room. One of the canister lights is out and the other is blinking. Dave S and Mike B	11-29-18
Donna Senior Center	11-29-18	Please assemble new library book cart. Please replace bulb in light in our office.	11-29-18

MONTHLY REPORT FOR TOWN BOARD, TOWN OF AURORA FOR November 2018

**Permit Summary Audit Report By Permit Number for**

**11/01/18 - 11/30/18**

<i>Appl.</i>	<i>Value</i>	<i>Fee Type</i>	<i>Description</i>	<i>Issued</i>	<i>Value</i>
6	0	\$255.00 0095	APPLICATION FEE	6	0
1	161,000	\$239.00 0150	ADD TO RESIDENCE	1	161,000
1	350	\$50.00 0160	ALTERATION RESIDENTIAL	1	350
1	0	\$50.00 0162	REPAIR RESIDENTIAL	1	0
1	8,064	\$100.80 0300	DETACHED GARAGE	1	8,064
2	4,108	\$52.80 0430	ACCESSORY BUILDING	2	4,108
5	16,090	\$250.00 0438	FENCE	5	16,090
1	0	\$50.00 0450	DEMOLITION - SINGLE FAMILY HOUSE	1	0
2	0	\$100.00 0454	DEMOLITION - ALL OTHER BUILDINGS	2	0
1	0	\$60.00 0489	A-FRAME SIGN	1	0
3	3,900	\$360.00 0490	SIGN	3	3,900
1	0	\$25.00 0493	TEMPORARY SIGN	1	0
5	24,532	\$250.00 0501	GENERATOR	4	18,825
2	0	\$120.00 0700	RENEW/REISSUE	2	0
32	218,044	\$1,962.60		31	212,337

**\$ 97,377.38**

**Current Total Fees through November 2018**

**\$ 0.00**

Monthly Zoning Compliance letter fees (\$ YTD total)

**\$ 68,323.91**

Total Fees through November 2017

ZONING BOARD OF APPEALS:

New Hearings:

Req to Amend:

Adjourned:

Review:

Decisions:

NOTICES SENT:

Permits Expiring Soon: 8

Expired Permits: 4

2<sup>nd</sup> Notice Exp Permit: 3

Violations: 3

2<sup>nd</sup> Notice Violations: 0

Fire Violations: 0

Zoning Comp Letters: 0

General Letters: 0

False Alarm Notices: 3

FA 2<sup>nd</sup> Notice: 0

FA Final Notice: 1

JCA CASES:



**Village of East Aurora**  
**Budget to Actual Totals :2018 - 2019**  
**For the Period Ending :5/31/2019**

Fund A	GENERAL FUND	Account/Description	Expense/Revenue	Budget	Actual	Variance
A.5.3120.0110		POLICE DEPARTMENT - SALARIES & WAGES	E	\$156,778.00	\$78,008.94	\$78,769.06
A.5.3120.0120		POLICE DEPARTMENT - WAGES - PATROLMEN	E	\$1,229,870.00	\$568,707.41	\$661,162.59
A.5.3120.0124		POLICE DEPARTMENT - DPW/MECHANIC WAGES	E	\$13,624.00	\$6,431.65	\$7,192.35
A.5.3120.0125		POLICE DEPARTMENT - LONGEVITY	E	\$18,600.00	\$14,100.00	\$4,500.00
A.5.3120.0126		POLICE DEPARTMENT - DEFERRED COMP	E	\$35,000.00	\$0.00	\$35,000.00
A.5.3120.0127		POLICE DEPARTMENT - UNIFORM ALLOWANCE	E	\$22,450.00	\$10,825.00	\$11,625.00
A.5.3120.0140		POLICE DEPARTMENT - OVERTIME	E	\$79,000.00	\$45,579.31	\$33,420.69
A.5.3120.0230		POLICE DEPARTMENT - DEPARTMENT EQUIPMENT	E	\$60,000.00	\$51,434.59	\$8,565.41
A.5.3120.0231		POLICE DEPARTMENT - STOP DMI EQUIPMENT	E	\$30,000.00	\$15,006.50	\$14,993.50
A.5.3120.0403		POLICE DEPARTMENT - OFFICE SUPPLIES	E	\$2,500.00	\$672.08	\$1,827.92
A.5.3120.0405		POLICE DEPARTMENT - K-9 SUPPLIES & MAINT.	E	\$400.00	\$0.00	\$400.00
A.5.3120.0420		POLICE DEPARTMENT - MAINT. SERVICE CONTRACTS	E	\$20,900.00	\$7,446.68	\$13,453.32
A.5.3120.0434		POLICE DEPARTMENT - TELEPHONE	E	\$7,600.00	\$3,266.06	\$4,333.94
A.5.3120.0440		POLICE DEPARTMENT - TRAINING, TRAVEL & DUES	E	\$6,250.00	\$1,780.24	\$4,469.76
A.5.3120.0450		POLICE DEPARTMENT - GASOLINE, OIL & GREASE	E	\$33,586.36	\$21,112.87	\$12,473.49
A.5.3120.0460		POLICE DEPARTMENT - VEHICLE MAINTENANCE & PARTS	E	\$18,461.57	\$7,712.46	\$10,749.11
A.5.3120.0465		POLICE DEPARTMENT - ACCIDENT REPAIRS, INS	E	\$1,000.00	\$1,670.43	(\$670.43)
A.5.3120.0470		POLICE DEPARTMENT - DEPARTMENTAL SUPPLIES	E	\$18,517.32	\$8,575.30	\$9,942.02
A.5.3120.0480		POLICE DEPARTMENT - UNIFORMS, BODY ARMOR	E	\$9,782.43	\$4,315.34	\$5,467.09
A.5.3120.0495		POLICE DEPARTMENT - DARE PROGRAM	E	\$1,500.00	\$0.00	\$1,500.00
<b>Fund Total</b>		<b>GENERAL FUND</b>		<b>\$1,765,819.68</b>	<b>\$846,644.86</b>	<b>\$919,174.82</b>

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**Village of East Aurora**  
**Budget to Actual Totals :2018 - 2019**  
**For the Period Ending :5/31/2019**

Fund A		GENERAL FUND					
Account Number	Account Description	Expense/Revenue	Budget	Actual	Variance		
A.5.3420.0110	POLICE & FIRE DISPATCH - SALARIES & WAGES	E	\$231,356.00	\$105,109.04	\$126,246.96		
A.5.3420.0125	POLICE & FIRE DISPATCH - LONGEVITY	E	\$2,100.00	\$2,100.00	\$0.00		
A.5.3420.0126	POLICE & FIRE DISPATCH - DEFERRED COMP	E	\$5,125.00	\$0.00	\$5,125.00		
A.5.3420.0127	POLICE & FIRE DISPATCH - DISPATCH UNIFORM ALLOWANCE	E	\$2,600.00	\$1,300.00	\$1,300.00		
A.5.3420.0130	POLICE & FIRE DISPATCH - PART TIME & TEMPORARY	E	\$78,262.00	\$33,700.10	\$44,561.90		
A.5.3420.0140	POLICE & FIRE DISPATCH - OVERTIME	E	\$29,000.00	\$10,397.27	\$18,602.73		
A.5.3420.0200	POLICE & FIRE DISPATCH - EQUIPMENT	E	\$7,352.48	\$1,352.48	\$6,000.00		
A.5.3420.0420	POLICE & FIRE DISPATCH - MAINTENANCE/SERVICE CONTRACTS	E	\$8,130.00	\$4,113.34	\$4,016.66		
A.5.3420.0440	POLICE & FIRE DISPATCH - TRAINING, TRAVEL & DUES	E	\$2,000.00	\$106.98	\$1,893.02		
A.5.3420.0470	POLICE & FIRE DISPATCH - DEPARTMENTAL SUPPLIES	E	\$2,000.00	\$839.07	\$1,160.93		
A.5.3420.0480	POLICE & FIRE DISPATCH - UNIFORMS	E	\$1,200.00	\$348.91	\$851.09		
<b>Fund Total</b>			<b>\$369,125.48</b>	<b>\$159,367.19</b>	<b>\$209,758.29</b>		