

**Town Board Meeting  
Town of Bergen  
Byron- Bergen High School Auditorium  
May 28, 2019**

**Agenda**

7 PM Public Information Meeting – Town of Bergen Water Improvement Benefit Area No.1

**I. Call to Order: Immediately After the Public Information Meeting**

Prayer Almighty God, as we meet today to conduct matters of Town business, grant us the wisdom to remember as we work that we are servants of our constituency. Assist us to be sure our decisions should be in the best interests of the Town and its citizens, entirely unblemished by any thoughts of personal benefit. Amen.

**Pledge to the flag**

**II. Privilege of the Floor-** Dan Bryson- Incentive Zoning- Review of Proposed Law

**III. Approval of meeting Minutes for-** May 14, 2019

**IV. Communications included with this agenda:**

1. Mercy EMS summary report for April 2019
2. E-mail from Brittany Hernon, -dated 5/20 regarding update on work at Drew's Nature Center and request to have work day at Drew's Nature Center on July 8<sup>th</sup> 12pm-6 pm
3. Draft proposed Incentive Zoning Law and Summary of Incentive Zoning Benefits
4. Amendment to Change the Estimated Expenditure for Snow and Ice Agreement
5. Loan resolution for the issuance of bonds for Water Improvement Benefit Area #1 through USDA
6. 5/21/19 Welcome letter from USDA regarding Rural Development loan and grant funding for Water Improvement Benefit Area #1.
7. Genesee County Sales Tax Report to GAM at 5/16/19 GAM meeting.

**V. Board Members' items for addition to the agenda**

**VI. Reports:**

- Supervisor
- Clerk- E-mail Accounts-upgrade
- Board Members
- Zoning / Code Enforcement: - Update on property at - 6471 W. Sweden Road

- Highway
  - Update on Town Barn- demolition
  - Appliances /tires at transfer station

**Committees**

- Building, Grounds, Facilities and cemeteries-
- Parks- Park Renovations- Update on Pavilion and other purchases (Fence/Picnic Tables)
  - Request from Brittany Hernon, (SUNY Buffalo) to have work day at Drew's Nature Center on July 8<sup>th</sup> 12pm-6

- Local History & Museum -
- Policy and Personnel- Review and provide feedback to Leisa on Chapters presented
- Solar- Update on solar committee meeting 5/28/19

**VII. Old Business:**

- Water Benefit Improvement area #1 Update-

**VIII. New Business**

- Motion to set public hearing on Incentive Zoning Law
- Motion to accept the NYS Amendment to Change the Estimated Expenditure for Snow and Ice Agreement
- Loan resolution for the issuance of bonds for Water Improvement Benefit Area #1 through USDA
- Change location of meetings for 6/11

**IX. Meeting and Other Upcoming Dates**

- Next Meeting: Tuesday 6/11/19 /19 7 pm- Library Community Room- Audits of Bills at 6:45pm
- Decorate float for Park Days 6/1 – Mark Anderson's home

**XI. Adjournment**

**DRAFT**

**May 14, 2019**

**BERGEN TOWN BOARD**

**REGULAR MEETING**

The Bergen Town Board convened in a regular session at 7:00 p.m. in the Town Hall with Supervisor Haywood presiding.

**PRESENT:**

Supervisor Ernie Haywood  
Councilwoman Anne Sapienza  
Councilman Jim Starowitz  
Councilman Mark Anderson  
Councilwoman Belinda Grant

**ALSO PRESENT:**

Michele M. Smith, Town Clerk  
Mike Johnson, Highway Superintendent  
Dave Mason, ZEO-CEO  
Joseph Nenni, Justice

**PRAYER**

**PLEDGE OF ALLEGIANCE TO THE FLAG**

**Justice Nenni** 4 jury trials coming up - June 10 & 11 which may affect the June 11<sup>th</sup> board meeting, a court constable not available for 1 day and may use another town's court security. *Councilwoman Sapienza made a motion to authorize the Justices to use court security from another Town; seconded by Councilman Starowitz and it carried by a vote 5-0.* EMS Chief Zack Czudak from Bergen Fire Dept. will be training on AED Thursday, May 16<sup>th</sup> at 1:45 pm for all that are interested.

**MINUTES:** *Councilwoman Sapienza made a motion to approve the minutes of April 23, 2019; seconded by Councilman Starowitz and carried by a vote 5-0.*

**COMMUNICATIONS:**

Supervisors Report for April 2019  
Summary Spreadsheets for April 2019  
Town Clerk's Report for April 2019  
ZEO/CEO Report for April 2019  
Proposal for Professional Services – MRB for Solar Energy Systems- Town Code  
Correspondence from Charter Communications regarding upcoming changed  
Proposed Town of Bergen – Fund Balance Policy  
Request from Bergen Business and Civic Association for Park Festival Donation  
Request for funding for 2019 Picture Project by the Assessor

**REPORTS:**

**SUPERVISOR'S REPORT:** Attended Fireman's banquet and presented resolutions to 3 firemen for their service; met with Dawn with USDA for documents; received a letter from the NYS Town Clerk's Association at the 2019 Town Clerk's Conference that Clerk Smith was awarded certification as Registered Municipal Clerk for professional competency in fulfilling the responsibilities of her office.

**TOWN CLERK:** Deputy Clerk Aimee Maurer resigned on April 29<sup>th</sup> and appointed Teresa Whalin as Deputy Clerk as her replacement. V2D quote for Anti-Virus license is up for renewal for \$524 for 10 computers. *Councilwoman Grant made a motion to approve the Anti-virus license renewal for \$524; seconded by Councilman Anderson and it carried by a vote 5-0.*

**HIGHWAY/Transfer Station:** 2019 CHIPS money confirmation of \$49,376.90; Amendment B Severe winter \$656.84; Transfer Station meeting with DEC scheduled for Thursday morning; Nine boxes of bags was received from Waste Zero.

**TOWN CLERK'S REPORTS:** *Councilman Grant made a motion to file the Town Clerk's April 2019 Report; seconded by Councilman Sapienza and it carried by a vote 5-0.*

**SUPERVISORS REPORT** *Councilman Grant made a motion to file the April 2019 Supervisors Report; seconded by Councilman Starowitz and it carried by a vote 5-0.*

**COMMITTEES:**

**Buildings & Grounds and Cemeteries:** Triple-O started maintenance started; Town Attorney is working on Local Law for cemeteries. SAMS Grant for Library has stalled

**Parks:** update on pavilion at Robins Brook Park- still waiting and lack of communication between contractor and MRB with color selection for pavilion.

Local History & Museum: met with Gina and Tom about communication issues; the security system will be looked at by Bill Downie from V2D.

Policy and Procedure: Supervisor Secretary Leisa Strabel continues working on Employee Handbook - Highway Superintendent and Clerk Smith will be reviewing by section.

Solar: review proposal from MRB

**OLD BUSINESS:**

Water improvement Benefit Area #1: USDA grant funding – met with Dawn Kuras about conditions for USDA agreement; discussion about agenda for May 28<sup>th</sup> information meeting.

**NEW BUSINESS:**

May 28<sup>th</sup> meeting location Councilman Starowitz made a motion to change the May 28<sup>th</sup> meeting location to the Byron-Bergen School Auditorium for Water information meeting; seconded by Councilwoman Grant and carried by a vote 5-0.

Request of Bergen Park Festival Donation Councilwoman Sapienza made a motion to make a donation of \$500 to Bergen Park Festival; seconded by Councilman Starowitz and it carried by a vote 5-0.

Request for funding for 2019 Picture Project by the Assessor Councilwoman Sapienza made a motion to funding for the 2019 Picture Project included in the 2019 Budget; second by Councilman Starowitz and carried by a vote 5-0.

Proposal for Professional services from MRB for Solar Energy Systems Councilwoman Sapienza made a motion to accept the proposal from MRB Group for Solar Energy System: Town Code Update; seconded by Councilman Starowitz carried by vote 5-0.

Float T-shirts ordering matching shirts for the Park Festival parade float

Proposed Fund Balance Policy Councilwoman Sapienza offered Resolution#10-2019 to adopt the Fund Balance Policy; seconded by Councilman Starowitz and it carried by a vote 5-0.

**RESOLUTION #10-2019  
FUND BALANCE POLICY**

WHEREAS, the State of New York and the Governmental Accounting Standards Board has established by Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions for fund balance reporting; and

WHEREAS, reserve funds, essentially a legally authorized savings account for particular specific purposes, are an important component in the Town's financial planning for specific expenses, future projects, acquisitions and other lawful purposes; and

WHEREAS, the Town may establish and maintain fund balances in accordance with New York State laws, and the Town will also consider rules and/or opinions issued by the New York State Comptroller when they are not in conflict with the law; and

WHEREAS, the Supervisor has the authority to reclassify the existing Fund Balance Reserve accounts and establish new financial account numbers to conform with the new Town Reserve Fund Policy; and

WHEREAS, the Town Reserve Fund Policy shall read as follows:

In accordance with GASB Statement No. 54, the Town reserve funds must be properly established and maintained to promote the goals of creating an open, transparent and accountable use of public funds. The Town may engage independent experts and professionals, including but not limited to auditors, accountants and other financial and legal counsel as necessary to monitor reserve fund activity and prepare reports that may be required.

**Government Fund Type Assignment (GASB 54)**

The Town shall comply with the reporting requirements of Article 3 of General Municipal Law of the State of New York and the Governmental Accounting Standards Board (GASB) Statement Number 54 Fund Balance Reporting and Governmental Fund Types Definitions.

A. Restricted Fund Balances – Restricted fund balances consist of amounts that are subject to externally enforceable legal purpose restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments; or through constitutional provisions or enabling legislation.

B. Committed Fund Balances – Committed fund balances consist of amounts that are subject to a purpose constraint imposed by a formal action of the Town Board.

- C. Assigned Fund Balances – Assigned fund balances consist of amounts that are subject to a purpose constraint that represent an intended use established by the Town Board. Assigned funds represent amounts intended to be used for a specific purpose. Assigned fund balances require same level of authority to remove the constraint.
- D. Unassigned Fund Balances – Amounts that are available for any purpose.

**Spending Policy for Fund Balances**

The Town Board and Town Supervisor will assess the current financial condition of the Town and then determine the order of application of expenditures to which fund balance classification will be charged.

**Periodic Review**

The Town Board and Town Supervisor will periodically review all restricted, committed, assigned and unassigned fund balances. The Board shall utilize the information to discuss reserve fund balances and to adequately maintain necessary funds for the Town's long-term financial planning. The Board will be mindful of its role and responsibility as a fiduciary of public funds when acting on reserve fund issues.

NOW, THEREFORE, BE IT RESOLVED:

Sec. 1. That the Town Board of the Town of Bergen adopts the Fund Balance Policy as submitted.

Sec. 2 That this resolution shall take effect immediately.

**BILLS:** The bills were presented for audit and totaled General A Fund \$47,897.05; General B Fund \$3,884.70; Highway DB \$30,201.62; Fire District \$103,548.04; PA-A \$3,299.01; PA-DB \$4,366.91. *Councilwoman Sapienza made a motion to pay the May bills; seconded by Councilman Starowitz and it carried by a vote 5-0.*

**REGULAR MEETING** – Tuesday, May 28, 2019 at 7:00 pm at the Byron-Bergen School Auditorium –Water District meeting

**ADJOURNMENT** was at 7:50 pm on a motion by Councilwoman Grant; seconded by Councilman Starowitz and carried by a vote 5-0.

Respectfully submitted

*Michele M. Smith*

Michele M. Smith,  
Town Clerk

Genesee County 911  
Response Times Report

Mercy Flight EMS

**FD GEN BERGEN**

Trip Date IS BETWEEN 04/01/2019 AND 04/30/2019; AND Call Types IS A-MEMS 911 Response 1st Unit OR A-MEMS Squad Resp 1st Unit; AND Initial Priorities IS 911 EMERGENCY

Response Time Minutes	Call Count	Cumulative Call Count	Percentage of Total Calls	Cumulative Percentage
<b>FD GEN BERGEN</b>				
<b>Response Zone:GEN BERG 17</b>				
12:00 - 12:59	1	1	11%	11%
13:00 - 13:59	1	2	11%	22%
14:00 - 14:59	1	3	11%	33%
16:00 - 16:59	1	4	11%	44%
17:00 - 17:59	1	5	11%	56%
18:00 - 18:59	1	6	11%	67%
19:00 - 19:59	1	7	11%	78%
20:00 - 20:59	2	9	22%	100%
<b>Total Calls:</b>	9	9	100%	

<b>Response Zone:GEN BERG 22</b>				
14:00 - 14:59	1	1	17%	17%
15:00 - 15:59	1	2	17%	33%
19:00 - 19:59	2	4	33%	67%
20:00 - 20:59	1	5	17%	83%
21:00 - 21:59	1	6	17%	100%
<b>Total Calls:</b>	6	6	100%	

**Call Source Total Calls: 15**

**supervisor@bergenny.org**

---

**From:** Hernon, Brittany A [hernonba@buffalostate.edu]  
**Sent:** Monday, May 20, 2019 11:52 AM  
**To:** supervisor@bergenny.org; Belinda Grant  
**Subject:** WNY PRISM Slender False Brome removal at Drew's Nature Center

Hello,

Good afternoon. I hope everything is going well! We were recently out at Drew's Nature Center and it looks like the boot brush station we installed last year is getting some use, which is great! We would like to continue managing and removing slender false brome from Drew's. This year, we were planning to mail an informational letter to residents along the West Shore Trail describing this species, offering to do site assessments on property if homeowners were interested, and also having a work day at Drew's Nature Center where town residents could help out.

We were hoping to hold the work day at Drew's Nature Center on Monday, July 8, 2019 from 12 PM- 6 PM. This is during the NYS invasive species awareness week so it falls in nicely with similar events across the state. We would invite residents to join us and dig up these plants along the trail, and also learn a bit about this species. If people were just able to join in after work for a bit, that is fine too. We thought this would be a nice addition to mailing out the information, in case people had questions or wanted to learn more.

I was just wondering if you thought this was something people might be interested in, and if we could gain permission to hold the work day? It would just involve using shovels to dig up plants, no other machinery or herbicide.

Thanks,  
Brittany

*Brittany Hernon*

Great Lakes Slender False Brome Project Manager

Great Lakes Center, SAMC 319

SUNY Buffalo State

1300 Elmwood Avenue

Buffalo, NY 14222

office: 716.878.5422

cell: 631.645.5228

[hernonba@buffalostate.edu](mailto:hernonba@buffalostate.edu)

## **Town of Bergen – Proposed Incentive Zoning Law- 4/19**

### **ARTICLE VII Incentive Zoning**

#### **Purpose and objectives; authority; applicability.**

**A. Purpose.** It is the purpose of this article to empower the Town Board to grant incentives to the private sector engaged in the land development process to advance the Town's specific policies in accordance with the Town of Bergen's Comprehensive Plan **and in accordance with other community planning mechanisms or land use techniques.**

**B. Objectives.** This authority may be used by the Town Board to assist the following objectives from the Town of Bergen's Comprehensive Plan:

- (1)** Manage Bergen's growth and development to ensure an attractive, healthy, sustainable community for future generations.
- (2)** Balance growth and development with conservation of natural, agricultural, scenic and historic resources.
- (3)** Maintain the predominantly rural and agricultural character of the Town.
- (4)** Accommodate new residential, commercial and industrial development in locations consistent with the Future Land Use map.
- (5)** Retain the development patterns of historical hamlets.

**C. Authority.** In accordance with § 261-b of the Town Law of the State of New York, the Town Board is empowered to provide for a system of zoning incentives as the Town Board deems necessary and appropriate, consistent with the purposes and conditions set forth herein.

**D. Applicability.** Except as specifically limited herein, this article will apply to all zoning districts in the Town of Bergen.

#### **§ Definitions.**

As used in this article, the following terms shall have the meanings indicated in the following definitions:

##### **COMPREHENSIVE PLAN**

The Town of Bergen Comprehensive Plan Update and Generic Environmental Impact Statement, if any, as amended from time to time.

##### **INCENTIVE ZONING**

The system by which specific incentives are granted, pursuant to § 261-b of the Town Law and the provisions of this article, on condition that specific physical, social or cultural benefits or amenities would inure to the community.

##### **REVIEW**

A preliminary, nonbinding review by the Town Board of an application for use of incentive zoning to determine the merits of applying the incentive zoning concept to a particular project.



## SEQRA

The State Environmental Quality Review Act, Article 8 of the New York State Environmental Conservation Law, as amended, and the regulations promulgated thereunder.

### **Permitted incentives.**

The Town Board may grant the following specific incentives:

- A. Increases in residential unit density.
- B. Development of current residential unit density over a full parcel, as long as an equivalent amount of the open space that would have been required is provided for elsewhere.
- C. Changes in lot area and dimensional requirements.
- D. Changes of use.
- E. Development of properties with mixed uses, including various density residential, various specialty residential, such as senior citizen, affordable housing and assisted living, and commercial retail and hospitality uses.
- F. Reduction/elimination of recreation fees.
- G. Reduction of road construction standards applied under Chapter 379, Public Works Specifications; for example, permitting a slightly narrower pavement width to serve a limited development project.

### **Community benefits or amenities.**

A. The following community benefits or amenities may, at the discretion of the Town Board, be accepted in exchange for an incentive as provided in this section. These community benefits or amenities may be either on or off the site of the subject application, may involve one or more parcels of land and may be situated in any district, unless otherwise specifically limited in this chapter.

- (1) Agricultural conservation, open space, scenic, ecological, historic or other permanent conservation easements.
- (2) Donations of land in fee simple for conservation and other community benefit purposes.
- (3) Construction of recreation amenities, serving a Town-wide need, accessible to the general public, above and beyond that otherwise required by this chapter or by state law.
- (4) Construction or improvement to public works above and beyond that required to mitigate proposed impacts in accordance with SEQRA and the Town Code.
- (5) Preservation and improvements of historical or cultural sites or structures.

(6) Other facilities or benefits to the residents of the community, as determined by the Town Board.

(7) Any combination of the above-listed community benefits or amenities.

(8) Donations of funds in place of other amenities, where the Town Board considers such substitution more readily conducive to furthering the goals of this incentive zoning law, or in combination with other amenities where the Town Board finds such configuration appropriate.

**B.** These amenities will be in addition to any mandated requirements pursuant to other provisions of the Town of Bergen Code and any other applicable law or regulation.

**Special conditions.**

**A.** The particular incentive granted will be in relative proportion to the value and importance of the amenity provided, as determined by the Town Board at the time of application.

**B.** Residential unit density increases will be granted in percent increments not to exceed 100% of the original zoned density for the particular parcel receiving the density increase.

**C.** Mixed-use projects shall be configured in use proportions as determined by the Town Board with a view toward striking a balance of uses so as to create mutual and interdependent functions.

**§ Criteria and procedure for approval.**

**A.** Optional pre-application review. It is recommended that the applicant meet informally with Town Supervisor and /or Town Board and consultants prior to completion of an application for purposes of gathering information for the proposed amenity/incentive exchange. The applicant is advised to review the Comprehensive Plan, and any other materials the Town may have on file regarding the incentive zoning program.

**B. Applications.** Applications for incentives in exchange for amenities will be submitted to the Town Board in accordance with adopted procedures for requests to amend this chapter. The application will include the following information:

- (1) The requested incentive.
- (2) The proposed amenity.
- (3) The estimated cash value of the proposed amenity.
- (4) A narrative which demonstrates the following:
  - (a) The benefits to the community from the proposed amenity.
  - (b) Consistency with the goals and objectives of the Town's Comprehensive Plan.
  - (c) The relative importance of and need for the amenity.
  - (d) That there are adequate sewer, water, transportation, waste disposal and fire protection facilities in the zoning district in which the proposal is located to handle the additional demands

the incentive and amenity, if it is an on-site amenity, may place on these facilities beyond the demand that would be placed on them if the district were developed to its fullest potential exclusive of the incentive zoning proposed.

(e) That all conditions and other applicable requirements of the law are met.

(5) Any other information or support materials as needed or requested by the Town Board.

**C. Review by Town Board.** Within 45 days of submission of an application, pursuant to Subsection B herein, the Town Board will prepare a brief response to the proposal, outlining in writing the Town Board's determination on whether the proposal is worthy of further consideration and the basis for that determination. The Town Board may engage a consultant to assist in review of the application, the cost of which will be borne by the applicant. Suggested modifications to the proposal may also be provided by the Town Board to the applicant. With a supporting determination, the proposed application will be transferred to the Planning Board, provided that all consultant fees shall have first been paid by the applicant.

**D. Advisory referral to Planning Board.**

(1) The application will be submitted to the Planning Board for its nonbinding advisory opinion to the Town Board. The review at this stage is intended to obtain the input of the Planning Board for the subject land use decision. It is not intended to serve as a site or subdivision review, which would only occur after a decision by the Town Board on the incentive zoning request.

(2) The Planning Board will schedule a public workshop on the application, which may be conducted as part of its regularly scheduled meeting. The intent of the workshop is to share information between the applicant, the Planning Board and interested members of the public. The workshop will not supplant the formal hearing which will be conducted by the Town Board later in the review process.

(3) Within 45 days of receipt of the application from the Town Board, the Planning Board will prepare an advisory report to the applicant and the Town Board. The Planning Board's report will describe the beneficial aspects of the proposal and make recommendations for the amelioration of any adverse aspects of the proposal. The Planning Board's report and the application will then be transferred back to the Town Board for its final decision on the application.

**E. Compliance with SEQRA.**

(1) Every decision by the Town Board concerning an application for use of incentive zoning on a particular project will fully comply with the provisions of SEQRA.

(2) The applicant will submit an environmental assessment form, Part 1, to the Town Board after the referral by the Planning Board.

(3) The Town Board will establish itself as SEQRA lead agency for all applications submitted pursuant to this article.

(4) If a generic environmental impact statement has been prepared by the Town Board in enacting or amending this article, the applicant will pay a proportionate share of the cost of preparing such impact statement.

**F. Public hearing by Town Board.** Prior to its final decision and in conjunction with its SEQRA review, the Town Board will conduct a public hearing in accordance with the standard procedures for adoption of an amendment to this chapter. At least five days' notice (14 days if a draft environmental impact statement or supplemental environmental impact statement was required) of the time and place of the hearing will be published in an official newspaper of the Town.

**G. Findings and final decision.**

(1) Following the public hearing and completion of the SEQRA process, the Town Board will approve, approve with modifications or conditions or deny the proposed incentive zoning application. A written statement of the findings will be prepared by the Town Board documenting the basis of its decision. The findings will include, but not be limited to, the following:

(a) SEQRA. That all requirements of SEQRA have been met, including the required findings under that law and the regulations promulgated thereunder.

(b) Development capacity. That the proposed project, including the incentive, can be adequately supported by the public facilities available or provided as a result of the project, including but not limited to sewer, water, transportation, waste disposal and fire protection, without reducing the availability of such facilities for projects permitted as of right under the Town of Bergen Code.

(c) Public benefit. That the public benefit realized by the amenity provided by the applicant is commensurate with the incentive granted by the Town Board.

(d) Project quality. That the project is in harmony with the purpose and intent of this article and with the stated objectives and will promote the purposes herein, that the project is sufficiently advantageous to render it appropriate for grant of an incentive and that the project will add to the long-term assets of the Town of Bergen.

(e) Comprehensive Plan. That the use of incentive zoning for the particular project is consistent with the Comprehensive Plan.

(2) The Town Board may impose conditions on a project to ensure that the above findings are ensured through the subsequent plan review and construction phases of the project.

**H. Plan review.** Following the receipt of a favorable decision by the Town Board, an application for approval may be submitted pursuant to the applicable provisions of the Town of Bergen Code.

### Incentive Zoning Benefits

- When a re-zoning is granted through normal procedures, only the applicant benefits. Generally, a landowner requests a rezoning because there is a more profitable use of the land under a different zoning classification. However, the Town and its residents/taxpayers don't directly share in the benefit of the rezoning.
- Incentive zoning means that everyone shares in the benefit from the change in zoning. Residents/taxpayers may receive new recreational amenities, conservation land, a public works amenity (sidewalk). In lieu of one of these benefits – the landowner may offer cash. It's simpler, quicker and may allow the Town to pick a project that is only currently in the discussion phase.

### Benefits of Incentive Zoning Cash Payment in conjunction with a \$1 (or nominal) PILOT

- If a zoning action will include a PILOT program of some type, it is financially beneficial to the municipality to take the large dollars as an Incentive rather than as a PILOT.
- Some Solar Farm companies have offered a large one-payment PILOT. For example, they may offer a one-time \$150,000 cash payment PILOT agreement that leaves the land at its current value (undeveloped) for 15 years. The municipality would continue to collect the taxes each year that it has been collecting but gets the \$150,000 up front (instead of spread-out over time).
- That one-time PILOT can create a problem with a municipality's tax cap, depending on the size of the payment and the size of the municipalities' levy.
- The tax cap formula adds in prior fiscal year PILOTs (estimated) prior to multiplication by the allowable growth factor, then subtracts out the predicted PILOTs in the next fiscal year.
- If a municipalities' PILOTs are relatively stable, subtracting out the \$150,000 PILOT (as an example) after the allowable levy growth factor will lower the levy significantly in year one.
- In year two, the \$150,000 is added back in prior to the multiplication by the allowable levy growth factor and will increase the levy significantly.
- While the tax cap itself is not negatively or positively effected by the PILOT payment as PILOT dollars are considered levy dollars, it's the swing in tax rates that may adversely effect taxpayers, particularly those with escrows.
- By taking an Incentive rather than a one-time PILOT where applicable, the Town avoids the tax rate swings.
- Taking the Incentive Zoning Cash benefit also gives the Town a benefit for **the act of rezoning**.
- Regular PILOT agreements which would include school districts, the county, maybe a village, divide the dollars received proportionally according to tax rates. Towns almost always lose in this scenario as generally towns have the lowest tax rate. Towns end up with the smallest share of the PILOT. By taking it as an Incentive, something the other taxing authorities can't do (they are not granting the rezoning), the Town gets a bigger benefit than it normally would.

**AMENDMENT B**

<b>Contract #</b>	<b>Municipality</b>	<b>Region</b>
D009590	TOWN OF BERGEN/Genecsee County	4
<b>Beginning Date of Extension Period</b>	7/1/2016	<b>Ending Date of Extension Period</b>
		6/30/2019

**AMENDMENT TO CHANGE THE ESTIMATED EXPENDITURE FOR SNOW & ICE AGREEMENT**

Due to the severity of the winter during 2018/19 the MUNICIPALITY requests that the Municipal Snow and Ice Agreement estimated expenditure be revised to reflect the additional lane miles of state roads that were plowed/treated during the winter season. All the terms and conditions of the original contract extension remain in effect except as follows:

<b>ADDITIONAL S&amp;I OPERATIONS</b>					
J-Mile Base	18/19 J-Miles	S&I/M Base	18/19 I/M	Pay Factor	Original Estimated Expenditure
163,017	185,245	494	552	1.017	\$39,526.00
Pay Factor = (18/19 J-Miles / (18/19 I/M)) / (J-Mile Base / S&I/M Base)					
Fixed Cost		Adjusted Estimated Expenditure		Index Adjustment	
\$888.18		\$38,637.82		\$656.84	
Fixed Cost = Salt Storage (Barns), Snow Fence					
Adjusted Est. Expenditure = Original Estimated Expenditure - Fixed Cost					
Index Adjustment = (Adjusted Estimated Expenditure * Pay Factor) - Adjusted Estimated Expenditure					
<b>TOTAL REVISED ESTIMATED EXPENDITURE</b>					
Original Estimated Expenditure		Index Adjustment		Revised Estimated Expenditure	
\$39,526.00		\$656.84		\$40,182.84	
Revised Estimated Expenditure = Original Estimated Expenditure + Index Adjustment					

IN WITNESS WHEREOF, this agreement has been executed by the State, acting by and through the duly authorized representative of the COMMISSIONER OF TRANSPORTATION and the MUNICIPALITY, which has caused this Agreement to be executed by its duly authorized officer on the date and year first written in the original contract extension.

Agency Certification Contract No. D009590

"In addition to the acceptance of this contract, I also certify that original copies of this signature page will be attached to all other exact copies of this contract."

THE PEOPLE OF THE STATE OF NEW YORK

MUNICIPALITY

BY \_\_\_\_\_  
For Commissioner of Transportation

BY Ernest Hayward  
Supervisor Town of Bergen

ATTORNEY GENERAL'S SIGNATURE

NYS COMPTROLLER'S SIGNATURE

\_\_\_\_\_  
Dated \_\_\_\_\_

\_\_\_\_\_  
Dated \_\_\_\_\_

STATE OF NEW YORK )

) SS:

COUNTY OF Genesee )

On the 14th day of May in the year 2015 before me personally came Ernest Hayward to me known who, being by me duly sworn, did depose and say that (s)he resides in Bergen, New York; that (s)he is the Supervisor of Town of Bergen the municipality described in and which executed the above instrument; that (s)he executed said instrument by order of the Governing Body of said municipality pursuant to a resolution which was duly adopted on \_\_\_\_\_; a certified copy of such resolution attached hereto and made a part hereof.

\_\_\_\_\_  
Notary Public

**LOAN RESOLUTION**  
(Public Bodies)

A RESOLUTION OF THE Town Board

OF THE Town of Bergen

AUTHORIZING AND PROVIDING FOR THE INCURRENCE OF INDEBTEDNESS FOR THE PURPOSE OF PROVIDING A PORTION OF THE COST OF ACQUIRING, CONSTRUCTING, ENLARGING, IMPROVING, AND/OR EXTENDING ITS

Drinking Water

FACILITY TO SERVE AN AREA LAWFULLY WITHIN ITS JURISDICTION TO SERVE.

WHEREAS, it is necessary for the Town of Bergen

*(Public Body)*

(herein after called Association) to raise a portion of the cost of such undertaking by issuance of its bonds in the principal amount of

Five Million Nine Hundred Thousand & 00/100

pursuant to the provisions of NYS Local Finance Law; and

WHEREAS, the Association intends to obtain assistance from the United States Department of Agriculture, (herein called the Government) acting under the provisions of the Consolidated Farm and Rural Development Act (7 U.S.C. 1921 et seq.) in the planning, financing, and supervision of such undertaking and the purchasing of bonds lawfully issued, in the event that no other acceptable purchaser for such bonds is found by the Association:

NOW THEREFORE, in consideration of the premises the Association hereby resolves:

1. To have prepared on its behalf and to adopt an ordinance or resolution for the issuance of its bonds containing such items and in such forms as are required by State statutes and as are agreeable and acceptable to the Government.
2. To refinance the unpaid balance, in whole or in part, of its bonds upon the request of the Government if at any time it shall appear to the Government that the Association is able to refinance its bonds by obtaining a loan for such purposes from responsible cooperative or private sources at reasonable rates and terms for loans for similar purposes and periods of time as required by section 333(c) of said Consolidated Farm and Rural Development Act (7 U.S.C. 1983(c)).
3. To provide for, execute, and comply with Form RD 400-4, "Assurance Agreement" and Form RD 400-1, "Equal Opportunity Agreement," including an "Equal Opportunity Clause," which clause is to be incorporated in, or attached as a rider to, each construction contract and subcontract involving in excess of \$10,000.
4. To indemnify the Government for any payments made or losses suffered by the Government on behalf of the Association. Such indemnification shall be payable from the same source of funds pledged to pay the bonds or any other legal ly permissible source.
5. That upon default in the payments of any principal and accrued interest on the bonds or in the performance of any covenant or agreement contained herein or in the instruments incident to making or insuring the loan, the Government at its option may (a) declare the entire principal amount then outstanding and accrued interest immediately due and payable, (b) for the account of the Association (payable from the source of funds pledged to pay the bonds or any other legally permissible source), incur and pay reasonable expenses for repair, maintenance, and operation of the facility and such other reasonable expenses as may be necessary to cure the cause of default, and/or (c) take possession of the facility, repair, maintain, and operate or rent it. Default under the provisions of this resolution or any instrument incident to the making or insuring of the loan may be construed by the Government to constitute default under any other instrument held by the Government and executed or assumed by the Association, and default under any such instrument may be construed by the Government to constitute default hereunder.
6. Not to sell, transfer, lease, or otherwise encumber the facility or any portion thereof, or interest therein, or permit others to do so, without the prior written consent of the Government.
7. Not to defease the bonds, or to borrow money, enter into any contractor agreement, or otherwise incur any liabilities for any purpose in connection with the facility (exclusive of normal maintenance) without the prior written consent of the Government if such undertaking would involve the source of funds pledged to pay the bonds.
8. To place the proceeds of the bonds on deposit in an account and in a manner approved by the Government. Funds may be deposited in institutions insured by the State or Federal Government or invested in readily marketable securities backed by the full faith and credit of the United States. Any income from these accounts will be considered as revenues of the system.
9. To comply with all applicable State and Federal laws and regulations and to continually operate and maintain the facility in good condition.
10. To provide for the receipt of adequate revenues to meet the requirements of debt service, operation and maintenance, and the establishment of adequate reserves. Revenue accumulated over and above that needed to pay operating and maintenance, debt service and reserves may only be retained or used to make prepayments on the loan. Revenue cannot be used to pay any expenses which are not directly incurred for the facility financed by USDA. No free service or use of the facility will be permitted.

*According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0572-0121. The time required to complete this information collection is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.*



- 11. To acquire and maintain such insurance and fidelity bond coverage as may be required by the Government.
- 12. To establish and maintain such books and records relating to the operation of the facility and its financial affairs and to provide for required audit thereof as required by the Government, to provide the Government a copy of each such audit without its request, and to forward to the Government such additional information and reports as it may from time to time require.
- 13. To provide the Government at all reasonable times access to all books and records relating to the facility and access to the property of the system so that the Government may ascertain that the Association is complying with the provisions hereof and of the instruments incident to the making or insuring of the loan.
- 14. That if the Government requires that a reserve account be established, disbursements from that account(s) may be used when necessary for payments due on the bond if sufficient funds are not otherwise available and prior approval of the Government is obtained. Also, with the prior written approval of the Government, funds may be withdrawn and used for such things as emergency maintenance, extensions to facilities and replacement of short lived assets.
- 15. To provide adequate service to all persons within the service area who can feasibly and legally be served and to obtain USDA's concurrence prior to refusing new or adequate services to such persons. Upon failure to provide services which are feasible and legal, such person shall have a direct right of action against the Association or public body.
- 16. To comply with the measures identified in the Government's environmental impact analysis for this facility for the purpose of avoiding or reducing the adverse environmental impacts of the facility's construction or operation.
- 17. To accept a grant in an amount not to exceed \$ 3,058,000.00

under the terms offered by the Government; that the \_\_\_\_\_

and Clerk/Treasurer of the Association are hereby authorized and empowered to take all action necessary or appropriate in the execution of all written instruments as may be required in regard to or as evidence of such grant; and to operate the facility under the terms offered in said grant agreement(s).

The provisions hereof and the provisions of all instruments incident to the making or the insuring of the loan, unless otherwise specifically provided by the terms of such instrument, shall be binding upon the Association as long as the bonds are held or insured by the Government or assignee. The provisions of sections 6 through 17 hereof may be provided for in more specific detail in the bond resolution or ordinance; to the extent that the provisions contained in such bond resolution or ordinance should be found to be inconsistent with the provisions hereof, these provisions shall be construed as controlling between the Association and the Government or assignee.

The vote was: Yeas \_\_\_\_\_ Nays \_\_\_\_\_ Absent \_\_\_\_\_

IN WITNESS WHEREOF, the Town Board of the \_\_\_\_\_

Town of Bergen has duly adopted this resolution and caused it

to be executed by the officers below in duplicate on this \_\_\_\_\_, \_\_\_\_\_ day of \_\_\_\_\_

(SEAL)

By Ernest Haywood  
Title Supervisor

\_\_\_\_\_  
Title Clerk

**CERTIFICATION TO BE EXECUTED AT LOAN CLOSING**

I, the undersigned, as Clerk \_\_\_\_\_ of the Town of Bergen

hereby certify that the Town Board \_\_\_\_\_ of such Association is composed of

\_\_\_\_\_ members, of whom , \_\_\_\_\_ constituting a quorum, were present at a meeting thereof duly called and

held on the \_\_\_\_\_ day of \_\_\_\_\_ ; and that the foregoing resolution was adopted at such meeting

by the vote shown above, I further certify that as of \_\_\_\_\_ ,  
the date of closing of the loan from the United States Department of Agriculture, said resolution remains in effect and has not been  
rescinded or amended in any way.

Dated, this \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
**Michele Smith**

Title Clerk/Treasurer



United States Department of Agriculture

Rec 5/24/19  
cgl

May 21, 2019

Ernest Haywood, Supervisor  
Town of Bergen  
PO Box 249  
Bergen, NY 14416

Dear Mr. Haywood:

We are pleased to announce that a loan of \$5,900,000 and a grant of \$3,058,000 was approved by Rural Development for Water Improvement Benefit Area #1.

The funds are retained by Rural Development for delivery upon substantial completion of the project.

The enclosed Form RD 1940-1, "Request for Obligation of Funds", is forwarded for your records.

If you have any questions, please contact our office.

Sincerely,



RICHARD MAYFIELD  
STATE DIRECTOR

cc: Dawn Kuras, Area Specialist, Batavia  
Christina Cerio, CPS, Cortland

Rural Development • Syracuse State Office  
441 S. Salina St., Suite 357 • Syracuse, NY 13202  
Voice (315) 477-6434 • Fax (315) 477-6448 • TDD (315) 477-6447  
Web: <http://www.rd.usda.gov/ny> • Email: [linda.hayes@ny.usda.gov](mailto:linda.hayes@ny.usda.gov)

USDA is an equal opportunity provider, employer and lender

If you wish to file a Civil Rights program complaint of discrimination, complete the USDA Program Discrimination Complaint Form (PDF), found online at [http://www.ascr.usda.gov/complaint\\_filing\\_cust.html](http://www.ascr.usda.gov/complaint_filing_cust.html), or at any USDA office, or call (866) 632-9992 to request the form. You may also write a letter containing all of the information requested in the form. Send your completed complaint form or letter to us by mail at U.S. Department of Agriculture, Director, Office of Adjudication, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, by fax (202) 690-7442 or email at [program.intake@usda.gov](mailto:program.intake@usda.gov).

REQUEST FOR OBLIGATION OF FUNDS

INSTRUCTIONS-TYPE IN CAPITALIZED ELITE TYPE IN SPACES MARKED ( )			
Complete Items 1 through 29 and applicable Items 30 through 34. See FMI.			
1. CASE NUMBER ST CO BORROWER ID 37-019-*****2180		LOAN NUMBER	FISCAL YEAR 2019
2. BORROWER NAME Town of Bergen		3. NUMBER NAME FIELDS (1, 2, or 3 from Item 2)	
		4. STATE NAME New York	
		5. COUNTY NAME Genesee	
GENERAL BORROWER/LOAN INFORMATION			
6. RACE/ETHNIC CLASSIFICATION 1 - WHITE 2 - BLACK 3 - A/IAN 4 - HISPANIC 5 - A/P/	7. TYPE OF APPLICANT 1 - INDIVIDUAL 2 - PARTNERSHIP 3 - CORPORATION 4 - PUBLIC BODY 5 - ASSOC. OF FARMERS 6 - ORG. OF FARMERS 7 - NONPROFIT-SECULAR 8 - NONPROFIT-FAITH BASED 9 - INDIAN TRIBE 10 - PUBLIC COLLEGE/UNIVERSITY 11 - OTHER		8. COLLATERAL CODE 1 - REAL ESTATE SECURED 2 - REAL ESTATE AND CHATTEL 3 - NOTE ONLY OR CHATTEL ONLY 4 - MACHINERY ONLY 5 - LIVESTOCK ONLY 6 - CROPS ONLY 7 - SECURED BY BONDS 8 - R/FACCT
9. EMPLOYEE RELATIONSHIP CODE 1 - EMPLOYEE 2 - MEMBER OF FAMILY 3 - CLOSE RELATIVE 4 - ASSOC.	10. SEX CODE 1 - MALE 2 - FEMALE 3 - FAMILY UNIT 4 - ORGAN, MALE OWNED 5 - ORGAN FEMALE OWNED 6 - PUBLIC BODY	11. MARITAL STATUS 1 - MARRIED 2 - SEPARATED 3 - UNMARRIED (INCLUDES WIDOWED/DIVORCED)	12. VETERAN CODE 1 - YES 2 - NO
13. CREDIT REPORT 1 - YES 2 - NO	14. DIRECT PAYMENT 3 (See FMI)	15. TYPE OF PAYMENT 1 - MONTHLY 2 - ANNUALLY 3 - SEMI-ANNUALLY 4 - QUARTERLY	16. FEE INSPECTION 1 - YES 2 - NO
17. COMMUNITY SIZE 1 - 10,000 OR LESS (FOR SFH AND HPD ONLY) 2 - OVER 10,000	18. USE OF FUNDS CODE (See FMI)		
COMPLETE FOR OBLIGATION OF FUNDS			
19. TYPE OF ASSISTANCE 067 (See FMI)	20. PURPOSE CODE 1	21. SOURCE OF FUNDS	22. TYPE OF ACTION 1 - OBLIGATION ONLY 2 - OBLIGATION/CHECK REQUEST 3 - CORRECTION OF OBLIGATION
23. TYPE OF SUBMISSION 2 - INITIAL 2 - SUBSEQUENT	24. AMOUNT OF LOAN \$5,900,000.00		25. AMOUNT OF GRANT \$3,058,000.00
26. AMOUNT OF IMMEDIATE ADVANCE	27. DATE OF APPROVAL MO DAY YR 5/13/19	28. INTEREST RATE 2.5000 %	29. REPAYMENT TERMS 38
COMPLETE FOR COMMUNITY PROGRAM AND CERTAIN MULTIPLE-FAMILY HOUSING LOANS			
30. PROFIT TYPE 1 - FULL PROFIT 2 - LIMITED PROFIT 3 - NONPROFIT			
COMPLETE FOR EM LOANS ONLY		COMPLETE FOR CREDIT SALE-ASSUMPTION	
31. DISASTER DESIGNATION NUMBER (See FMI)	32. TYPE OF SALE 1 - CREDIT SALE ONLY 2 - ASSUMPTION ONLY 3 - CREDIT SALE WITH SUBSEQUENT LOAN 4 - ASSUMPTION WITH SUBSEQUENT LOAN		
FINANCE OFFICE USE ONLY		COMPLETE FOR FP LOANS ONLY	
33. OBLIGATION DATE MO DA YR 5-13-19	34. BEGINNING FARMER/RANCHER (See FMI)		

If the decision contained above in this form results in denial, reduction or cancellation of USDA assistance, you may appeal this decision and have a hearing or you may request a review in lieu of a hearing. Please use the form we have included for this purpose.

Position 2

ORIGINAL - Borrower's Case Folder    COPY 1 - Finance Office    COPY 2 - Applicant/Lender    COPY 3 - State Office

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0570-0062. The time required to complete this information collection is estimated to average 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

CERTIFICATION APPROVAL

For All Farmers Programs

EM, OL, FO, and SW Loans

This loan is approved subject to the availability of funds. If this loan does not close for any reason within 90 days from the date of approval on this document, the approval official will request updated eligibility information. The undersigned loan applicant agrees that the approval official will have 14 working days to review any updated information prior to submitting this document for obligation of funds. If there have been significant changes that may affect eligibility, a decision as to eligibility and feasibility will be made within 30 days from the time the applicant provides the necessary information.

If this is a loan approval for which a lien and/or title search is necessary, the undersigned applicant agrees that the 15-working-day loan closing requirement may be exceeded for the purposes of the applicant's legal representative completing title work and completing loan closing.

35. COMMENTS AND REQUIREMENTS OF CERTIFYING OFFICIAL

Letter of condition

36. I HEREBY CERTIFY that I am unable to obtain sufficient credit elsewhere to finance my actual needs at reasonable rates and terms, taking into consideration prevailing private and cooperative rates and terms in or near my community for loans for similar purposes and periods of time. I agree to use the sum specified herein, subject to and in accordance with regulations applicable to the type of assistance indicated above, and request payment of such sum. I agree to report to USDA any material adverse changes, financial or otherwise, that occur prior to loan closing. I certify that no part of the sum specified herein has been received. I have reviewed the loan approval requirements and comments associated with this loan request and agree to comply with these provisions.

(For FP loans at eligible terms only) If this loan is approved, I elect the interest rate to be charged on my loan to be the lower of the interest rate in effect at the time of loan approval or loan closing. If I check "NO", the interest rate charged on my loan will be the rate specified in Item 28 of this form.  YES  NO

WARNING: Whoever, in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies, conceals or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be fined under this title or imprisoned not more than five years, or both."

Date 5/13, 20 19

Ernest Haywood, (Signature of Applicant)

Date \_\_\_\_\_, 20 \_\_\_\_\_

(Signature of Co-Applicant)

37. I HEREBY CERTIFY that all of the committee and administrative determinations and certifications required by regulations prerequisite to providing assistance of the type indicated above have been made and that evidence thereof is in the docket, and that all requirements of pertinent regulations have been complied with. I hereby approve the above-described assistance in the amount set forth above, and by this document, subject to the availability of funds, the Government agrees to advance such amount to the applicant for the purpose of and subject to the availability prescribed by regulations applicable to this type of assistance.

(Signature of Approving Official)

Typed or Printed Name: Richard Mayfield

Date Approved: 5/13/19

Title: State Director

38. TO THE APPLICANT: As of this date 5/13/19, this is notice that your application for financial assistance from the USDA has been approved, as indicated above, subject to the availability of funds and other conditions required by the USDA. If you have any questions contact the appropriate USDA Servicing Office.

Presented at the 602 meeting

## SALES TAX REPORT TO GAM FIGURES FROM COUNTY FISCAL YEAR ENDED 12/31/18

### Items (a) - (d): 2018 Sales Tax Revenue Compared to 2017 Revenue

	<u>2018 Revenue</u>	<u>2017 Revenue</u>	<u>% Change from 2017 to 2018</u>
County	21,081,828.61	19,341,621.38	9.0%
City	6,745,957.71	6,189,301.97	9.0%
Towns / Villages	14,335,643.41	13,152,302.49	9.0%
<b>Total</b>	<b>42,163,429.73</b>	<b>38,683,225.84</b>	<b>9.0%</b>

### Item (e): Distribution Formula

County	50%	
City	16%	
Towns / Villages	34%	*further distributed by taxable assessed value (see below)

### Town / Village Distribution Calculation - 2018

<u>Municipality</u>	<u>County Taxable</u>		<u>Equalized County</u>		<u>Sales Tax Distribution</u>
	<u>Value</u>	<u>Equalization Rate</u>	<u>Taxable Value</u>	<u>Ratio</u>	<u>Amount</u>
Town of Alabama	87,482,595	96.00%	91,127,703	0.039192	561,842.53
Town of Alexander	94,402,597	100.00%	94,402,597	0.040601	582,042.16
Village of Alexander	16,905,076	100.00%	16,905,076	0.007271	104,228.73
Village of Attica	6,743,674	100.00%	6,743,674	0.002900	41,578.39
Town of Batavia	376,148,135	100.00%	376,148,135	0.161774	2,319,134.38
Town of Bergen	113,983,504	100.00%	113,983,504	0.049022	702,760.01
Village of Bergen	45,798,814	100.00%	45,798,814	0.019697	282,371.07
Town of Bethany	97,244,872	100.00%	97,244,872	0.041823	599,559.62
Town of Byron	111,887,180	100.00%	111,887,180	0.048120	689,831.16
Town of Darien	236,590,437	100.00%	236,590,437	0.101753	1,458,692.94
Town of Elba	84,665,523	94.68%	89,422,817	0.038459	551,331.97
Village of Elba	25,013,315	94.68%	26,418,795	0.011362	162,884.13
Town of LeRoy	187,804,390	100.00%	187,804,390	0.080771	1,157,902.73
Village of LeRoy	165,951,017	100.00%	165,951,017	0.071372	1,023,165.07
Town of Oakfield	70,266,595	100.00%	70,266,595	0.030220	433,227.21
Village of Oakfield,	48,548,436	100.00%	48,548,436	0.020880	299,324.16
Town of Pavilion	127,075,929	100.00%	127,075,929	0.054653	783,485.92
Town of Pembroke	237,734,018	100.00%	237,734,018	0.102245	1,465,744.19
Village of Corfu	32,269,388	100.00%	32,269,388	0.013878	198,955.52
Town of Stafford	148,825,104	100.00%	148,825,104	0.064007	917,581.52

This same distribution formula will be used for 2019 with updated taxable values for the towns / villages.

**Item (f): Jail Bond Principal / Interest**

N/A - The County has not yet issued bonds for the jail.

**Item (G): Sales Tax Growth Kept by County & Not Used for the Jail**

N/A - Sales tax growth in 2018 was shared with all municipalities.

**Item (H): Status of the County Building & Equipment Reserve for the Jail**

Reserve established from NH sale proceeds (Net) - 1/24/18	\$	6,800,000.00
Add, Surplus funds from closing of Internal Service Fund - 9/18/18		226,177.60
Add, Excess 2018 sales tax revenue (County's 3% portion) - 12/31/18		1,611,286.15
Add, Annual budget commitment - 2/13/19		500,000.00
Current Effective B&E Jail Reserve Balance		<u>9,137,463.75</u>
Less, Loan for Energy Performance Contract - 5/23/18		(1,828,459.00)
Less, Temporary usage of funds to establish jail capital project - 2/27/19		(2,500,000.00)
Current B&E Jail Reserve Book Balance		<u>4,809,004.75</u>

**Jail Reserve Funding Goals**

- Increase the reserve by \$500,000 annually as part of the budget.
- Replenish \$203,555.99 each year from 2019 - 2028 to repay the loan for the Energy Performance Contract.
- Replenish the \$2.5 million used to establish the jail capital project after the issuance of bonds for the jail.
- Sufficiently fund the reserve to cover future debt service payments until the debt service is paid for by increased sales tax collections, then rebuild the reserve back up for other future projects.

**Item (I): Material New Sources of Sales Tax Revenue**

There were no material new sources of sales tax revenue in 2018.