

Town Board Meeting
Town of Bergen
April 11, th 2023
Town Hall- 10 Hunter Street, Bergen New York
Agenda

I. Audit of Bills 6:45 pm Call to Order 7:00 pm

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: Presentation by Library

III. Approval of meeting Minutes for: -Regular Board Meeting of 3/14/2023

IV. Communications included with this agenda:

1. Supervisor Report for March. 2023
2. Summary Spreadsheets for March. 2023
3. Town Clerks Report for March 2023
4. ZEO/CEO Report for March 2023
5. Mercy EMS report for February 2023
6. Proposed Agreement for Assessment Services with the Town of Batavia- Eight Amended
7. Park Day Parade Flyer
8. Brush Pick up Notice
9. Letter of Engagement with Mengal, Metzger, Barr and Co., LLP for 2023 audit.

V. Board Members' items for addition to the agenda

VI. Reports:

Supervisor

Clerk

Board Members

Highway

Committees

-Building, Grounds, and Facilities (cemeteries)

-Parks

-Local History & Museum

-Policy and Personnel:

VII. Old Business:

-Update – Water Improvement Benefit Area #1

VII. New Business:

- Action to file Town Clerks Report- March. 2023
- Action to file Supervisor's Report- March. 2023
- Approval to pay bills.
- Resolution approving payment to Library of \$37,249.50
- Resolution authorizing Supervisor to sign Letter of Engagement with. Letter of Engagement with Mengal, Metzger, Barr and Co., LLP for 2023 audit as required for the WIBA#1 in an amount not to exceed \$23,895.00.
- Discussion and potential approval for Duct Cleaning
- Resolution to Approve the one year- Eighth Amended Towns of Batavia and Bergen Assessment Services Agreement
- Park day Parade- town participation on 6/10 starting at 11:45 am

IX. Meeting and Other Upcoming Dates:

-Town Board Meeting: 5/9/2023 6:45 Audit of bills and 7:00 pm Town Board Meeting

X. Adjournment

DRAFT

MARCH 14, 2023

BERGEN TOWN BOARD

REGULAR MEETING

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

PRESENT:

Supervisor Ernie Haywood
Councilman Mark Anderson
Councilwoman Belinda Grant
Councilwoman Teresa Robinson
Councilman Jim Starowitz
Councilwoman Teresa Robinson

ALSO PRESENT:

Michele M. Smith, Town Clerk

PRAYER

MINUTES: *Councilwoman Grant made a motion to approve the Town Board Minutes of January 10, 2023, seconded by Councilman Starowitz and it carried by a vote 4 -0. Councilwoman Robinson abstained*
Councilwoman Robinson made a motion to approve the Town Board Minutes of February 14, 2023, seconded by Councilman Anderson and it carried by a vote 3-0. Councilman Starowitz and Councilwoman Grant abstain

COMMUNICATIONS:

Supervisor Report for February 2023
Summary Spreadsheets for February 2023
Town Clerks Report for February 2023
ZEO/CEO Report for February 2023
Mercy EMS report for January 2023
Resolution - Approval of Acquisition of easements by MCWA -7500, 7530 and 7614 Maple Ave.
Annual Checklist of Justice Court Records for 2022
Request from Genesee County to take Lead Status for SEQR of Phase 3 of the Water Supply Project
Copy of Survey Monkey for Robbins Brook Park for grant process
Correspondence from Supervisor Clavin from Town of Hempstead in regards to opposition to Governor Hochul's 2024 Budget to override local zoning authority to build 800,000 homes statewide over the next decade

REPORTS:

SUPERVISOR: getting ready for independent audit; park grant for Robbins Brook Park; met with supervisor about sales tax; meeting with county manager about broadband internet service; received the town assessment report is at 96.03%

Town Clerk: Nothing to report

HIGHWAY: Superintendent Johnson couldn't attend due to bad weather and had to attend to the roads. Scheduling a brush pickup for May 1, 2023.

TOWN CLERK'S REPORTS: *Councilman Starowitz made a motion to file the Town Clerk's February 2023 Report seconded by Councilwoman Grant and it carried by a vote 5-0.*

SUPERVISOR REPORTS: *Councilman Starowitz made a motion to file the Supervisor Report for February 2023; seconded by Councilwoman Robinson and it carried by a vote 5-0.*

COMMITTEES:

Building and Grounds: Nothing to report

Parks: survey monkey for grant put out to public on Facebook and the town website

Local History & Museum: Nothing to report

Policy & Personnel: Nothing to report

OLD BUSINESS:

Water improvement Benefit Area #1: working on audit; restoration in spring

Discussion regarding RFP for Website: waiting for proposals

NEW BUSINESS:

Approval of Manufactured Housing Park Licenses Councilman Grant made a motion to approve Mobile Home Park Permits for Hidden Meadows Cooperative, Affordable Great Locations and Mar-Lu Estates; seconded by Councilman Starowitz and it carried by a vote 5-0.

Approval of Annual Checklist of Justice Court Records Councilman Anderson made a motion to approve the Annual Checklist of Justice Court Records; seconded by Councilwoman Robinson and it carried by a vote 5-0.

Resolution to Approve Acquisition of Easements by MCWA Councilman Starowitz offered Resolution #7-2023 to Approve Acquisitions of Easements by Monroe County Water Authority; seconded by Councilwoman Robinson and it carried by a vote 5-0.

RESOLUTION #7 -2023

APPROVAL OF ACQUISITION OF AN EASEMENT BY THE MONROE COUNTY WATER AUTHORITY PURSUANT TO §1096(6-a) OF NEW YORK'S PUBLIC AUTHORITIES LAW

WHEREAS, The Monroe County Water Authority ("Authority") intends to provide public water service to 7500 Maple Avenue, 7530 Maple Avenue, and 7641 Maple Avenue located in the Town of Bergen; and

WHEREAS, the property owner has elected to retain and maintain the private well water source(s) on the premises and maintain separation between the plumbing that contains the public water (the "public system") and the plumbing that contains the well water (the "private system"); and

WHEREAS, the acquisition of the permanent irrevocable access easement is necessary to allow the Authority to inspect the public and private systems to make sure they are not interconnected as required by the New York State Sanitary Code; and

WHEREAS, the permanent irrevocable access easement is located at 7500 Maple Avenue (Tax Acct. No. 16.0-1-11.2), which is owned by Christine L. Wright and David B. Wright, at 7530 Maple Avenue (Tax Acct. No. 16.0-1-12), which is owned by D.C. Wright, Inc., and at 7641 Maple Avenue (Tax Acct. No. 17.0-1-32) which is owned by David B. Wright and Christine L. Wright; and

WHEREAS, §1096(6-a) of New York's Public Authorities Law requires the Authority to obtain the prior approval of the Town Board for the above-referenced acquisition; now therefore be it

RESOLVED, that the Town hereby approves of the Authority's acquisition of the permanent irrevocable access easement located at 7500 Maple Avenue, 7530 Maple Avenue, and at 7641 Maple Avenue in accordance with §1096(6-a) of the New York Public Authorities Law and be it further

RESOLVED that a copy of this resolution be provided to the Authority.

Councilman Anderson- AYE
Councilwoman Grant- AYE
Councilwoman Robinson - AYE
Councilman Starowitz- AYE
Supervisor Haywood- AYE

Resolution to Authorize the Supervisor to execute Lead Agency Councilman Starowitz made a motion authorizing Supervisor Haywood to execute Lead Agency intent consent form in support of Genesee County take Lead status for SEQR of Phase 3 of the Water Supply Project; seconded by Councilwoman Grant and carried by a vote 5-0.

Genesee Economic Development Council Annual Meeting Councilman Robinson made a motion approving Supervisor Haywood and Councilwoman Grant to attend the GCEDC Annual meeting on March April 28, 2023 not to exceed \$50; seconded by Councilman Anderson and it carried by a vote 5-0.

Cancel March 28, 2023 Town Board Meeting Councilwoman Robinson made a motion to cancel the March 28, 2023 Town Board Meeting du to no new business; seconded by Councilman Starowitz and it carried by a vote 5-0.

BILLS: The bills were presented for audit and totaled General A Fund \$18,454.97; B \$205.20; Highway DA \$11,894.75; and Water District \$3,290.20; PA-A \$3,074.83; PA-DA \$4343.88; PA-DB \$2,662.37. Councilwoman Robinson made a motion to pay the March 2023 bills; seconded by Councilman Starowitz and it carried by a vote 5-0.

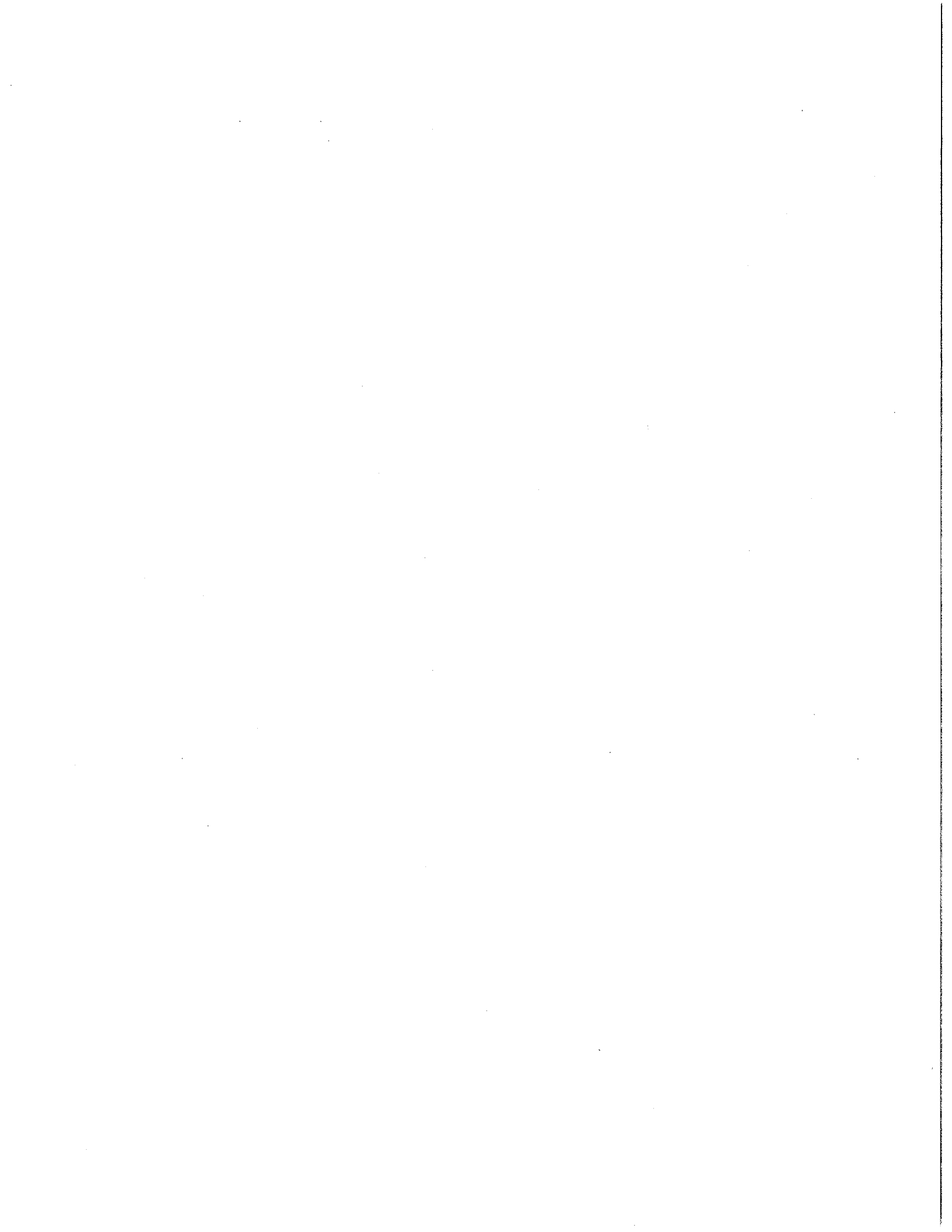
REGULAR MEETING – Tuesday, April 11, 2023 at 7:00 pm in the Courtroom with the audit of the bills at 6:45 pm

ADJOURNMENT was at 7:28 pm on a motion by Councilman Anderson; seconded by Councilwoman Robinson and carried by a vote 5-0.

Respectfully submitted

Michele M. Smith

Michele M. Smith,
Town Clerk



**Town of Bergen
Cash Summary Report
March 2023**

FUND Account		2/28/2023			3/31/2023	#9970	#5616	#4277	#1040-0001	#1040-0002	#1040-0003	#9988	
		BALANCES	Increases	Decreases	BALANCES	Joint Checking	Library Checking	Joint Savings	NYCLASS Savings	NYCLASS WIBA	NYCLASS ARPA	Trust & Agency	
A	200.000	General TW Checking	29,798.73	27,206.45	21,271.78	35,733.40							
A	201.000	General TW Savings	97,978.23	141,694.88	60,725.82	178,947.29		178,947.29					
A	230.000	NYS Class Savings	182,553.70	672.90		183,226.60			183,226.60				
A	230.001	NYS Class ARPA	194,175.39	745.14		194,920.53					194,920.53		
B	200.000	General OV Checking	167,132.52	205.20	205.20	167,132.52	167,132.52						
B	201.000	General OV Savings	127,476.76	265.00	3,020.54	124,721.22		124,721.22					
B	230.000	NYS Class Savings	135,414.39	499.14		135,913.53			135,913.53				
DA	200.000	Highway TW Checking	113,703.82	16,238.63	16,238.63	113,703.82	113,703.82						
DA	201.000	Highway TW Savings	51,780.68	-	49,291.06	2,489.62		2,489.62					
DA	230.000	NYS Class Savings	353,566.61	1,303.25		354,869.86			354,869.86				
DB	200.000	Highway OV Checking	(6,526.61)		2,662.37	(9,188.98)	(9,188.98)						
DB	201.000	Highway OV Savings	(2,662.37)			(2,662.37)		(2,662.37)					
DB	230.000	NYS Class Savings	89,025.94	328.15		89,354.09			89,354.09				
HH	200.004	Water District #4 Checking	22,613.39		3,290.20	19,323.19	19,323.19						
HH	201.004	Water District #4 Savings	(41,682.27)	3,290.20		(38,392.07)		(38,392.07)					
HH	230.004	Water District #4 NY Class	109,236.79	46,910.06	3,290.20	152,856.65				152,856.65			
HH	231.000	Water District #4 NY Class	(0.00)			(0.00)			(0.00)				
HH	200.005	Library Capital	-			-							
LL	200.001	Library Checking	167,813.54	448.90	132,421.24	35,841.20		35,841.20					
LL	231.000	Library Cash RSV	56,249.61			56,249.61		56,249.61					
SM	200.000	Special District Fire Checking	-			-							
SM	201.000	Special District Fire Savings	-			-							
SM	230.000	NYS Class Savings	104,010.99	383.39		104,394.38			104,394.38				
SW	200.002	Water District Checking	-			-							
SW	201.002	Water District Savings	(0.20)			(0.20)		(0.20)					
SW	200.003	Water Peachey Rd Checking	-			-							
SW	201.003	Water Peachey Rd Savings	-			-							
SW	230.003	NYS Class Savings	59,491.28	219.29		59,710.57			59,710.57				
SW	200.004	Water WIBA#1 Checking	-			-							
SW	201.004	Water WIBA#1 Savings	12,067.74			12,067.74		12,067.74					
SW	230.004	NYS Class Savings	452,237.45	1,666.96		453,904.41			453,904.41				
TA	200.000	Trust & Agency	23,882.75	69,584.64	68,318.17	25,149.22						25,149.22	
VV	200.005	Peachey Water Checking	-			-							
VV	201.005	Peachey Water Savings	29,875.76			29,875.76		29,875.76					
			2,529,214.62	311,662.18	360,735.21	2,480,141.59	326,703.95	92,090.81	307,046.99	1,381,373.44	152,856.65	194,920.53	25,149.22
		Reconciliation											
		Bank Statement Balances			2,498,220.63	340,518.39	92,690.81	307,250.43	1,381,373.44	152,856.65	194,920.53	28,610.38	
		Outstanding Transfer			-	600.00	(600.00)	-	-	-	-	-	
					-	-	-	-	-	-	-	-	
		Deposits In Transit			-	-	-	(203.44)				203.44	
		Outstanding Checks			(18,079.04)	(14,414.44)	-	-				(3,664.60)	
		Balance on General Ledger			2,480,141.59	326,703.95	92,090.81	307,046.99	1,381,373.44	152,856.65	194,920.53	25,149.22	
		Difference			-	-	-	-	-	0.00	-	-	

Pursuant to Section 125 of the Town Law, I hereby render the following detailed statement of all moneys received and disbursed by me during the month of:

3/31/2023

Town of Bergen - Bank Reconciliation - Uncleared Items
3/31/2023

General Checking OS

<u>Date</u>	<u>Check #</u>	<u>Amount</u>
2/15/23	17717	181.58
3/15/23	17769	3,430.19
3/15/23	17772	197.51
3/15/23	17773	800.00
3/28/23	17774	9,790.19
3/28/23	17775	14.97

Library Checking OS

<u>Date</u>	<u>Check #</u>	<u>Amount</u>

Trust & Agency OS

<u>Date</u>	<u>Check #</u>	<u>Amount</u>
3/16/23	7425	227.18
3/16/23	7432	1,017.60
3/28/23	7457	64.00
3/28/23	7458	298.78
3/28/23	7459	240.00
3/30/23	7453	290.29
3/31/23	March Ret	1,526.75

14,414.44

-

3,664.60

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Bergen
For 3/31/2023

		M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
Revenues						
AA.1001.000.000	Real Property Taxes	\$ 0.00	\$ 228,788.00	\$ 228,788.00	\$ 0.00	100.00
AA.1081.000.000	Other Payments in Lieu of Taxes	0.00	7,963.38	8,149.00	(185.62)	97.72
AA.1090.000.000	Interest & Penalties on Real Property Taxes	783.44	783.44	2,000.00	(1,216.56)	39.17
AA.1255.000.000	Clerk Fees	60.00	1,405.91	2,500.00	(1,094.09)	56.24
AA.2130.000.000	Landfill Host Revenue	0.00	14,211.04	55,000.00	(40,788.96)	25.84
AA.2401.000.000	Interest & Earnings	2,043.48	4,570.36	1,200.00	3,370.36	380.86
AA.2530.000.000	Games of Chance	0.00	10.00	10.00	0.00	100.00
AA.2544.000.000	Dog Licenses	120.00	375.00	2,400.00	(2,025.00)	15.63
AA.2610.000.000	Fines and Forfeited Bail	1,622.00	24,115.00	65,000.00	(40,885.00)	37.10
AA.2750.000.000	AIM Related Payment	0.00	0.00	11,020.00	(11,020.00)	0.00
AA.2770.000.000	Voluntary Distribution	0.00	80,599.00	0.00	80,599.00	0.00
AA.3005.000.000	State Aid, Mortgage Tax	0.00	0.00	27,000.00	(27,000.00)	0.00
AA.5031.000.000	Interfund Transfer	0.00	0.00	297,372.00	(297,372.00)	0.00
AA.5999.000.000	Unexpended Balance	0.00	0.00	166,562.00	(166,562.00)	0.00
Total Revenues		4,628.92	362,821.13	867,001.00	(504,179.87)	41.85
Expenses						
AA.1010.100.000	Town Board Personal Services	1,306.32	3,918.96	15,676.00	11,757.04	25.00
AA.1010.400.000	Town Board Contractual	0.00	8.41	1,200.00	1,191.59	0.70
AA.1110.100.000	Justices Personal Services	2,499.50	7,498.50	29,994.00	22,495.50	25.00
AA.1110.102.000	Justice Pers Svc, Clerk	2,139.83	6,058.19	26,322.00	20,263.81	23.02
AA.1110.200.000	Justice Equipment	0.00	0.00	600.00	600.00	0.00
AA.1110.400.000	Justices Contractual	170.00	968.16	14,150.00	13,181.84	6.84
AA.1220.100.000	Supervisor Personal Services	1,015.25	3,045.75	12,183.00	9,137.25	25.00
AA.1220.102.000	Deputy Supervisor Personal Services	129.50	388.50	1,554.00	1,165.50	25.00
AA.1220.103.000	Supervisor's Secretary Personal Services	589.95	1,765.24	8,913.00	7,147.76	19.81
AA.1220.400.000	Supervisor Contractual	9.32	9.32	5,000.00	4,990.68	0.19
AA.1310.400.000	Bookkeeper, Contr Expend	1,404.25	11,646.00	28,102.00	16,456.00	41.44
AA.1355.200.000	Assessor Equipment	0.00	0.00	200.00	200.00	0.00
AA.1355.400.000	Assessor Contractual	671.61	11,546.61	29,608.00	18,061.39	39.00
AA.1410.100.000	Town Clerk Personal Services	5,295.45	12,288.17	45,894.00	33,605.83	26.78
AA.1410.102.000	Deputy Town Clerk Personal Services	803.04	3,340.16	5,994.00	2,653.84	55.73
AA.1410.200.000	Town Clerk Equipment	0.00	0.00	500.00	500.00	0.00
AA.1410.400.000	Town Clerk Contractual	52.40	518.53	4,000.00	3,481.47	12.96
AA.1420.400.000	Attorney Contractual	0.00	0.00	5,000.00	5,000.00	0.00
AA.1420.401.000	Court Prosecutor	800.00	2,400.00	9,000.00	6,600.00	26.67
AA.1440.400.000	Engineer Contractual	0.00	0.00	2,500.00	2,500.00	0.00
AA.1450.400.000	Elections Contractual	0.00	0.00	5,200.00	5,200.00	0.00
AA.1460.400.000	Records Management Contractual	0.00	0.00	3,000.00	3,000.00	0.00
AA.1480.400.000	Public Info Services OARS Contractual	0.00	0.00	1,200.00	1,200.00	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Bergen
For 3/31/2023

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
AA.1620.100.000 Buildings Personal Services	398.75	1,088.38	5,409.00	4,320.62	20.12
AA.1620.400.000 Building Operation Contractual	2,206.68	8,769.31	48,756.00	39,986.69	17.99
AA.1620.401.000 Building Operation Lease Fire Hall	0.00	19,753.00	19,753.00	0.00	100.00
AA.1660.400.000 Central Storeroom Contractual	0.00	95.01	500.00	404.99	19.00
AA.1670.400.000 Central Printing & Mailing Contractual	387.20	1,291.51	5,000.00	3,708.49	25.83
AA.1680.200.000 Computers Equipment	0.00	0.00	10,000.00	10,000.00	0.00
AA.1680.400.000 Computers Contractual	1,899.65	2,094.65	6,500.00	4,405.35	32.23
AA.1910.400.000 Unallocated Insurance	0.00	1,263.00	37,000.00	35,737.00	3.41
AA.1920.400.000 Municipal Association Dues	0.00	900.00	900.00	0.00	100.00
AA.1950.400.000 Taxes and Assessments on Property	0.00	6,016.96	6,500.00	483.04	92.57
AA.1990.400.000 Contingency	0.00	1,001.89	15,000.00	13,998.11	6.68
AA.3120.100.000 Constables Personnel Services	190.00	529.30	5,200.00	4,670.70	10.18
AA.3120.400.000 Constables Contractual	0.00	0.00	400.00	400.00	0.00
AA.3310.400.000 Traffic Control Contractual	0.00	0.00	7,500.00	7,500.00	0.00
AA.5010.100.000 Supt. of Highways Personal Services	8,098.86	18,793.49	70,190.00	51,396.51	26.78
AA.5010.102.000 Supt. of Highways, Pers Svc, Deputy	180.12	419.09	1,561.00	1,141.91	26.85
AA.5010.103.000 Supt. of Highways, Pers Svc, Clerk	291.20	838.00	10,400.00	9,562.00	8.06
AA.5010.200.000 Superintendent of Highways Equipment	0.00	0.00	1,500.00	1,500.00	0.00
AA.5010.400.000 Superintendent of Highways Contractual	0.00	420.00	1,000.00	580.00	42.00
AA.5132.400.000 Garage Contractual	1,226.61	5,850.32	40,000.00	34,149.68	14.63
AA.5182.400.000 Street Lighting Contractual	353.12	735.29	7,500.00	6,764.71	9.80
AA.6410.400.000 Publicity - Newsletter Contractual	0.00	0.00	2,500.00	2,500.00	0.00
AA.6420.400.000 Promotion of Industry Contractual	0.00	2,670.49	2,500.00	(170.49)	106.82
AA.7110.100.000 Parks Person Services	0.00	0.00	2,500.00	2,500.00	0.00
AA.7110.400.000 Parks Contractual	0.00	0.00	7,500.00	7,500.00	0.00
AA.7410.400.000 Library Contractual	7,484.94	16,952.52	74,499.00	57,546.48	22.76
AA.7510.100.000 Historian Personal Services	737.75	737.75	2,951.00	2,213.25	25.00
AA.7510.200.000 Historian Equipment	0.00	0.00	500.00	500.00	0.00
AA.7510.400.000 Historian Contractual	0.00	0.00	500.00	500.00	0.00
AA.7550.400.000 Celebrations Contractual	0.00	0.00	1,000.00	1,000.00	0.00
AA.8810.100.000 Cemetary Services	0.00	0.00	2,500.00	2,500.00	0.00
AA.8810.400.000 Cemetary Contractual	0.00	0.00	15,000.00	15,000.00	0.00
AA.9010.800.000 NYS Retirement	0.00	0.00	21,048.00	21,048.00	0.00
AA.9030.800.000 Social Security & Medicare	2,338.91	5,815.91	18,914.00	13,098.09	30.75
AA.9040.800.000 Worker's Compensation	0.00	2,894.00	7,564.00	4,670.00	38.26
AA.9055.800.000 Disability Insurance	0.00	0.00	150.00	150.00	0.00
AA.9060.800.000 Medical Insurance	2,783.94	11,135.76	30,000.00	18,864.24	37.12
AA.9720.600.000 Debt Principal on Court/Town Offices	0.00	0.00	75,000.00	75,000.00	0.00
AA.9720.601.000 Debt Principal on Court/Town Offices	0.00	0.00	35,000.00	35,000.00	0.00
AA.9720.700.000 Interest on Debt Highway Garage	0.00	0.00	9,563.00	9,563.00	0.00
AA.9720.701.000 Interest on Debt Court/Town Offices	0.00	0.00	1,453.00	1,453.00	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Bergen
For 3/31/2023

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
Total Expenses	45,464.15	175,466.13	867,001.00	691,534.87	20.24
Excess Revenue Over (Under) Expenditures	\$ 40,835.23	\$ (187,355.00)	0.00	\$ 1,195,714.74	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Bergen
For 3/31/2023

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
Revenues					
BB.1120.000.000 County Sales Tax Distribution	\$ 0.00	\$ 124,980.05	\$ 493,613.00	\$(368,632.95)	25.32
BB.1170.000.000 Franchise Fees	0.00	6,206.99	24,500.00	(18,293.01)	25.33
BB.1560.000.000 Safety Inspection Fees	0.00	40.00	50.00	(10.00)	80.00
BB.2110.000.000 Zoning Fees	265.00	490.00	3,000.00	(2,510.00)	16.33
BB.2115.000.000 Planning Board Fees	0.00	0.00	400.00	(400.00)	0.00
BB.2401.000.000 Interest & Earnings	499.14	1,616.58	415.00	1,201.58	389.54
BB.5999.000.000 Unexpended Balance	0.00	0.00	100,000.00	(100,000.00)	0.00
Total Revenues	764.14	133,333.62	621,978.00	(488,644.38)	21.44
Expenses					
BB.1420.400.000 Attorney, Contractual	0.00	0.00	2,000.00	2,000.00	0.00
BB.1440.400.000 Engineer, Contractual	0.00	0.00	2,000.00	2,000.00	0.00
BB.1990.400.000 Contingency	0.00	0.00	10,000.00	10,000.00	0.00
BB.6772.400.000 Programs for the Aging Contractual	0.00	4,000.00	4,000.00	0.00	100.00
BB.7110.400.000 Parks Contractual	0.00	110.00	0.00	(110.00)	0.00
BB.7310.400.000 Youth Programs Contractual	0.00	4,500.00	4,500.00	0.00	100.00
BB.8010.100.000 Zoning Pers Svc	59.80	179.40	887.00	707.60	20.23
BB.8010.400.000 Zoning Contractual	0.00	0.00	1,240.00	1,240.00	0.00
BB.8020.100.000 Planning Personal Services	292.33	876.99	5,630.00	4,753.01	15.58
BB.8020.400.000 Planning Contractual	0.00	295.00	3,000.00	2,705.00	9.83
BB.8160.400.000 Refuse & Garbage Contractual	0.00	0.00	3,000.00	3,000.00	0.00
BB.8664.100.000 Code Enforcement Personnel Services	2,263.14	5,251.66	19,614.00	14,362.34	26.78
BB.8664.400.000 Code Enforcement Contractual	205.20	663.18	4,400.00	3,736.82	15.07
BB.9030.800.000 Social Security & Medicare	200.07	482.57	2,000.00	1,517.43	24.13
BB.9040.800.000 Workers Compensation	0.00	312.00	941.00	629.00	33.16
BB.9901.900.000 Interfund Transfers	0.00	0.00	558,766.00	558,766.00	0.00
Total Expenses	3,020.54	16,670.80	621,978.00	605,307.20	2.68
Excess Revenue Over (Under) Expenditures	\$ 2,256.40	\$(116,662.82)	0.00	\$ 1,093,951.58	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Bergen
For 3/31/2023

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
Revenues					
DA.1001.000.000 Property Taxes	\$ 0.00	\$ 249,937.00	\$ 249,937.00	\$ 0.00	100.00
DA.2300.000.000 Services to Other Gov't	0.00	95,829.35	140,000.00	(44,170.65)	68.45
DA.2401.000.000 Interest & Earnings	1,303.25	2,228.05	500.00	1,728.05	445.61
DA.5999.000.000 Appropriated Fund Balance	0.00	0.00	107,400.00	(107,400.00)	0.00
Total Revenues	1,303.25	347,994.40	497,837.00	(149,842.60)	69.90
Expenses					
DA.5130.100.000 Machinery, Pers Serv	0.00	0.00	12,400.00	12,400.00	0.00
DA.5130.200.000 Machinery, Equip & Cap Outlay	0.00	0.00	125,000.00	125,000.00	0.00
DA.5130.400.000 Machinery, Contr Expend	5,522.90	7,977.85	35,000.00	27,022.15	22.79
DA.5140.100.000 Brush & Weeds, Pers Serv	0.00	0.00	12,149.00	12,149.00	0.00
DA.5140.400.000 Brush & Weeds, Contr Expend	0.00	25.50	1,500.00	1,474.50	1.70
DA.5142.100.000 Snow & Ice, Pers Serv	30,752.75	71,104.00	129,050.00	57,946.00	55.10
DA.5142.400.000 Snow & Ice, Contr Expend	6,371.85	40,318.96	103,500.00	63,181.04	38.96
DA.9010.800.000 NYS Retirement, Empl Bnfts	0.00	0.00	22,887.00	22,887.00	0.00
DA.9030.800.000 Social Security & Medicare, Empl Bnfts	2,299.68	5,271.42	11,731.00	6,459.58	44.94
DA.9040.800.000 Workers Compensation, Empl Bnfts	0.00	1,836.00	4,300.00	2,464.00	42.70
DA.9055.800.000 Disability Insurance, Empl Bnfts	0.00	0.00	150.00	150.00	0.00
DA.9060.800.000 Hospital & Medical (Dental) Ins, Empl Bnfts	4,343.88	17,375.52	40,170.00	22,794.48	43.25
Total Expenses	49,291.06	143,909.25	497,837.00	353,927.75	28.91
Excess Revenue Over (Under) Expenditures	\$ 47,987.81	\$ (204,085.15)	0.00	\$ 503,770.35	0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Bergen
For 3/31/2023

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
Revenues					
DB.2401.000.000 Interest & Earnings	\$ 328.15	1,427.93	0.00	1,427.93	0.00
DB.3501.000.000 Consolidated Highway Aid	0.00	0.00	63,521.00	(63,521.00)	0.00
DB.5031.000.000 Interfund Transfers	0.00	0.00	261,394.00	(261,394.00)	0.00
DB.5999.000.000 Unexpended Balance	0.00	0.00	50,000.00	(50,000.00)	0.00
Total Revenues	328.15	1,427.93	374,915.00	(373,487.07)	0.38
Expenses					
DB.5110.100.000 General Highway Repairs Personal Services	0.00	0.00	94,341.00	94,341.00	0.00
DB.5110.400.000 General Highway Repairs Contractual	0.00	7,995.45	93,500.00	85,504.55	8.55
DB.5112.200.000 Permanent Highway Improvements	0.00	0.00	63,521.00	63,521.00	0.00
DB.9010.800.000 NYS Retirement	0.00	0.00	14,080.00	14,080.00	0.00
DB.9030.800.000 Social Security & Medicare	0.00	0.00	7,217.00	7,217.00	0.00
DB.9040.800.000 Workers Compensation	0.00	1,127.00	6,900.00	5,773.00	16.33
DB.9055.800.000 Disability Insurance	0.00	0.00	120.00	120.00	0.00
DB.9060.800.000 Medical Insurance	2,662.37	10,649.48	25,045.00	14,395.52	42.52
DB.9785.600.000 Installment Purchase Debt, Principal	0.00	20,297.53	65,368.00	45,070.47	31.05
DB.9785.700.000 Installment Purchase Debt, Interest	0.00	1,556.53	4,823.00	3,266.47	32.27
Total Expenses	2,662.37	41,625.99	374,915.00	333,289.01	11.10
Excess Revenue Over (Under) Expenditures	\$ 2,334.22	\$ 40,198.06	\$ 0.00	\$ 706,776.08	\$ 0.00

Statement of Activity - MTD and YTD by Fund w/ Variance
Town of Bergen
For 3/31/2023

	M-T-D Actual	Y-T-D Actual	Annual Budget	Variance	Variance Percentage
Revenues					
HH.2390.000.004 Share of Joint Activity, Other Gov't	\$ 0.00	\$ 85,242.56	0.00	\$ 85,242.56	0.00
HH.2401.000.004 Interest & Earnings, Water Capital #4	569.38	1,076.01	0.00	1,076.01	0.00
HH.3089.000.004 NYS Grants	46,340.68	995,418.70	0.00	995,418.70	0.00
Total Revenues	46,910.06	1,081,737.27	0.00	1,081,737.27	0.00
Expenses					
HH.1380.200.004 Fiscal Agents Capital Outlay	0.00	1,267.50	0.00	(1,267.50)	0.00
HH.1440.200.004 Engineering Cap Outlay, Water #4	3,290.20	12,945.20	0.00	(12,945.20)	0.00
HH.8340.200.004 Trans & Distr, Cap Outlay, Water #4	0.00	172,571.00	0.00	(172,571.00)	0.00
Total Expenses	3,290.20	186,783.70	0.00	(186,783.70)	0.00
Excess Revenue Over (Under) Expenditures	\$ (43,619.86)	\$ (894,953.57)	0.00	\$ (1,268,520.97)	0.00

Account#	Account Description	Fee Description	Qty	Local Share
		Bulk Land Transfer	2	200.00
	Building & Zoning	Per Lot Fee	2	30.00
	Marriage License	Marriage License	1	17.50
		Sub-Total:		\$247.50
A1255	Clerk Fees	Certified Copies	13	130.00
		Dog Redemption	3	30.00
		Sub-Total:		\$160.00
A2544	Dog Licensing	Female, Spayed	12	60.00
		Male, Neutered	16	80.00
	Late Fees	Late Fees	1	5.00
	Senior Discount	Senior Discount	1	-3.00
		Sub-Total:		\$142.00
B2110	Building & Zoning	Building Permit	3	465.00
		Sub-Total:		\$465.00
B2115	Building & Zoning	Amend.- Major Subdivision	1	40.00
		Public Hearing	1	100.00
		Sub-Total:		\$140.00
Total Local Shares Remitted:				\$1,154.50
Amount paid to:	N Y State Department Of Health			22.50
Amount paid to:	NYS Ag. & Markets for spay/neuter program			28.00
Total State, County & Local Revenues:				\$1,205.00
Total Non-Local Revenues:				\$50.50

To the Supervisor:

Pursuant to Section 27, Sub 1, of the Town Law, I hereby certify that the foregoing is a full and true statement of all fees and monies received by me, Michele M. Smith, Town Clerk, Town of Bergen during the period stated above, in connection with my office, excepting only such fees and monies, the application of which are otherwise provided for by law.

		<i>Michele M. Smith</i>	4/4/23
Supervisor	Date	Town Clerk	Date

Town of Bergen

Permit Monthly Report

03/01/2023 - 03/31/2023

Permit #	Issue Date	Owner	Permit Type	Property Location	Valuation	Amount
March	2023					
BP-0003-2023	03/02/2023	RobRoy Charcholla	Res-Generator	77 Northfield Dr SBL#: 17.-1-16.11/AH	\$10,000.00	\$40.00
SD-2023-001	03/23/2023	John Goutermout	Subdivision	7640 Gilbert Rd SBL#: 16.-1-25.1		\$220.00
BP-0005-2023	03/23/2023	Michael Scheidt	Res-Chimney or Solid Fuel	7940 Clinton St Rd SBL#: 13.-1-19.12	\$5,000.00	\$40.00
BP-0006-2023	03/30/2023	Dorothy Lamkin	Res-Acc Structure	Clinton St Rd SBL#: 16.-1-25.2	\$12,000.00	\$75.00
March 2023 Total:					\$27,000.00	\$375.00
Reporting Period Total:					\$27,000.00	\$375.00

Genesee County 911
 Response Times Report
GEN BERGEN FIRE

Report Date Range from: 2/1/2023 to 2/28/2023

Mercy Flight EMS

Report includes Emergent First On Scene Responses.

Response Time Minutes	Call Count	Cumulative Call Count	Percentage of Total Calls	Cumulative Percentage
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Response Zone: GEN BERG 17

16:00 - 16:59	1	1	14.29%	14.29%
17:00 - 17:59	1	2	14.29%	28.57%
18:00 - 18:59	1	3	14.29%	42.86%
19:00 - 19:59	4	7	57.14%	100.00%
Total Calls:	7	7	100%	

Response Zone: GEN BERG 22

19:00 - 19:59	1	1	14.29%	14.29%
21:00 - 21:59	2	3	28.57%	42.86%
22:00 - 22:59	2	5	28.57%	71.43%
24:00 - 24:59	2	7	28.57%	100.00%
Total Calls:	7	7	100%	

Call Source Total Calls: 14

**EIGHTH AMENDED
TOWNS OF BATAVIA AND BERGEN
ASSESSMENT SERVICES AGREEMENT**

THIS AGREEMENT made the _____ day of _____, 2023, by and between the **TOWN OF BERGEN**, a municipal corporation organized and existing under the Laws of the State of New York, having its principal office located at 10 Hunter Street, Bergen, New York 14416, (hereinafter referred to as “Bergen”), and the **TOWN OF BATAVIA**, a municipal corporation organized and existing under the Laws of the State of New York, having its principal office located at 3833 West Main Street Road, Batavia, New York 14020, (hereinafter referred to as “Batavia”).

WHEREAS, pursuant to Article 5-G of the General Municipal Law, Bergen and Batavia are authorized to enter into an inter-municipal cooperative agreement for the provision of tax assessment services, and

WHEREAS, Batavia currently is employing an Assessor fully qualified to provide all assessment services as required by law, and

WHEREAS, Batavia intends to continue to maintain the position of Assessor and to provide any support staff necessary to assist her/him to perform assessment duties in both the Towns of Batavia and Bergen.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, it is agreed as follows:

1. Batavia agrees to provide assessment services to Bergen and shall provide a qualified individual to perform said duties outlined herein. The person appointed as Assessor must satisfy the minimum qualification standards for real property assessors established by the State Board of Real Property Services.
2. The Assessor provided by Batavia shall be responsible for assessing all parcels of real property located in Bergen and in Batavia for the purposes of taxation and special ad valorem levies for town, county, special district, and school district. The Assessor shall also oversee all other duties as required for assessors by the Real Property Tax Law and the rules of the State Board of Real Property Services. All real property shall be assessed at the same uniform percentage of market value in all of the assessing units participating in the Agreement throughout the term of the Agreement. Such percentage of market value shall be annually printed on the tentative assessment rolls for the participating assessing units.
3. The dates applicable to the assessment process in each municipality, including taxable status date, and the dates for the filing of the tentative and final assessment rolls, shall be the same.

4. The Assessor personally and/or by employees under his/her direction shall be present for office hours in the Bergen Town Assessors Office for a total of four (4) hours per week. The days and times of these office hours shall be mutually agreed. Additionally, the Assessor can be available by appointment or during regular office hours at the City or Town of Batavia offices.

5. The Assessor and any support staff shall for all purposes be deemed employees of Batavia. The Assessor and any support staff shall not in any way be construed as employees of Bergen. Batavia shall pay the salary and make employer's contributions for retirement, social security, health insurance, worker's compensation, unemployment and other similar benefits for the Assessor, as well as for any other individuals employed by Batavia to fulfill the terms and conditions of this Agreement as support staff.

6. Batavia shall indemnify and hold Bergen harmless from any claims made against Bergen by the Assessor, or any third party, arising out of any acts of misfeasance, malfeasance, or non-feasance by the Assessor in the performance of his/her duties while working for Batavia, including costs of settling any action and reasonable attorney's fees for defense. Bergen shall indemnify and hold Batavia harmless from any claims made against Batavia by the Assessor, or any third party, arising out of any acts of misfeasance, malfeasance, or non-feasance by the Assessor in the performance of his/her duties while working for Bergen, including costs of settling any action and reasonable attorney's fees for defense. Each party will provide the other with timely notice of any claims and shall fully cooperate with each other to defend the same.

7. Batavia shall pay all costs and expenses relating to defending any assessment challenge brought in its jurisdiction and Bergen shall pay all costs and expenses related to defending any assessment challenge brought in its jurisdiction.

8. The terms and conditions of this Agreement shall begin on July 1, 2023 and shall end on June 30, 2024. In order to allow both municipalities to make alternative arrangements for assessment duties, if necessary, the rights and duties of both parties shall not extend beyond the termination date, unless on or before April 30, 2024 Bergen and Batavia enter into an additional Agreement to renew or extend this contractual arrangement upon mutually agreed upon terms and conditions.

9. In consideration and for compensation for the services set forth herein, Bergen shall pay to Batavia the total sum of twenty-one thousand, seven-hundred, fifty dollars (\$21,750.00) for this Agreement. This sum shall be paid in two equal installments of ten thousand, eight hundred, seventy-five dollars. The first payment due on or before October 1, 2023 and the second payment due on or before March 1, 2024.

10. In the event that the current Town of Batavia Assessor shall resign or otherwise is no longer able to provide assessment services to Batavia, then Bergen, at its sole option and discretion, may terminate this Agreement with at least thirty (30) days prior written notice to Batavia and thereafter, this Agreement shall be null and void.

11. There are no other agreements or understandings, either oral or written, between the parties affecting this Agreement. No changes, additions or deletions of any portions of this Agreement shall be valid or binding upon the parties hereto unless the same is approved in writing by the parties.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals the day and year first above written.

TOWN OF BATAVIA

By: Gregory H. Post, Town Supervisor

TOWN OF BERGEN

By: Ernest Haywood, Town Supervisor

State of New York}
County of Genesee}ss.

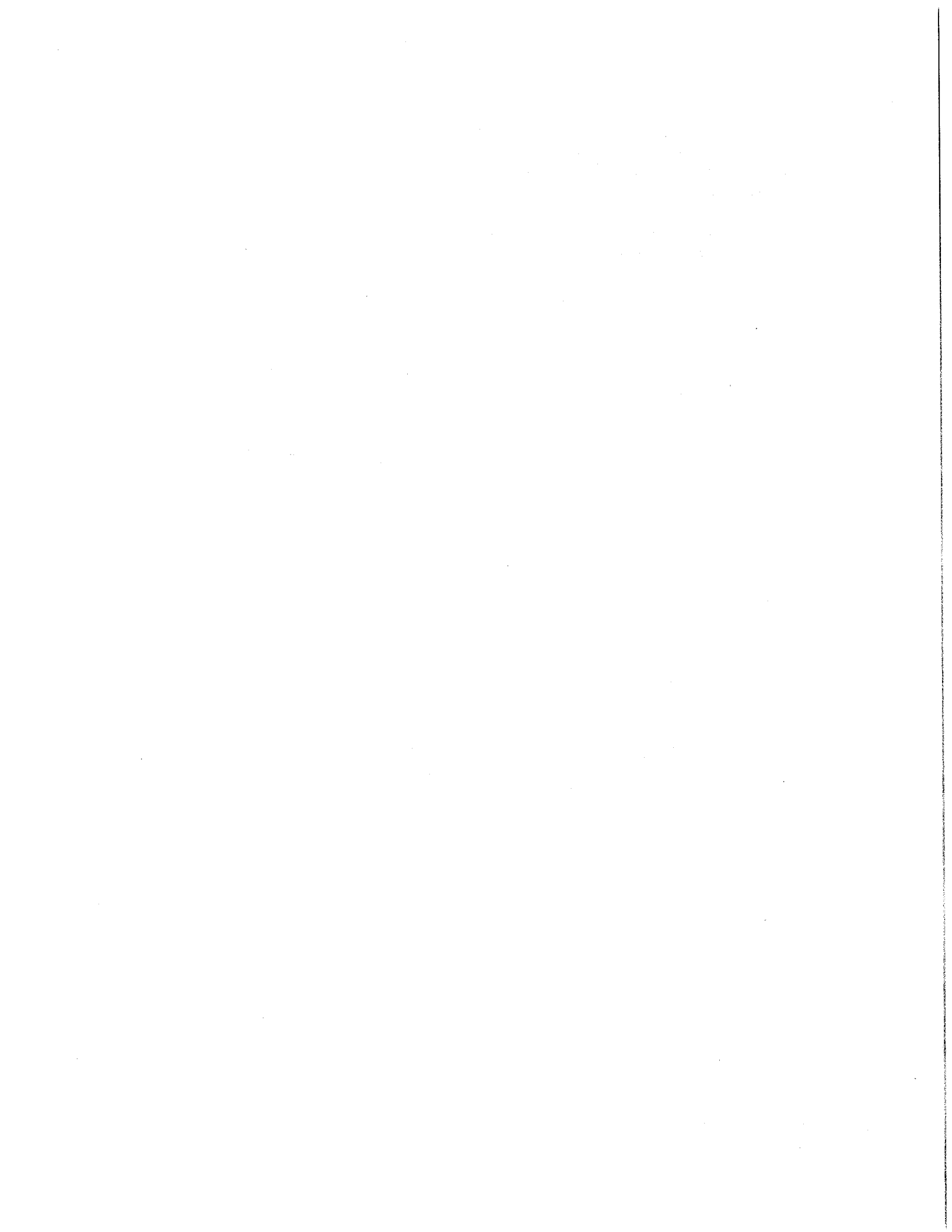
On this _____ day of _____, 2023, before me, the undersigned, personally appeared Gregory H. Post, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

State of New York}
County of Genesee}ss.

On this _____ day of _____, 2023, before me, the undersigned, personally appeared Ernest Haywood, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her capacity, and that by his/her signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public





The Bergen Business and Civic Association is pleased to announce we will be holding our 33rd Annual Bergen Park Fest on June 10th 2023.

To celebrate over 3 decades, our Event theme this year will be
“Though the Years”

(All things 80’s, 90’s and 2000’s. Get that neon ready!)

The Committee has made some changes to the parade line up location and route. Details are being finalized. What we can share is that all participants will line up south of the RR tracks: either on Leroy St., Clinton St. or Rochester St. Final details will be communicated and shared no later than April 1st. We hope that avoiding the need to cross the tracks and to give the road shut down better detour options will benefit all.

As in years past we will be kicking off the day’s event with our Parade, but that isn’t possible without participants like you. We hope that you will consider making the commitment to participate and enjoy as the community cheers you pass.

The Park Fest Committee has been busy planning this year’s event and is excited to share this community day with you as you share your talents, work, and or hobbies with us.

Let’s make the 2023 Bergen Park Fest Great together!

BERGEN PARK FEST PARADE
JUNE 10th
11:45 All participants in line and ready to “March”
12:00 Start time-

Final Details of Lineup- along with a parade map will be communicated no later than 4/1/2023

Please see the enclosed Registration Form

You can communicate and share your information with us by completing and emailing the form back to

Kimberliedonley@howardhanna.com
or you may call Kim at 585-329-7848



Town of Bergen

Mar 20 · 

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Town of Bergen Residents (Outside Village)

TOWNWIDE BRUSH PICKUP *Begins May 1st*

Only one (1) pass will be made per road

All residents must have brush at roadside by Monday, May 1st at 7:00 AM

The following rules are to be Observed:

- Only one (1) pass/trip per road will be made.
- All brush and logs must be piled parallel to the road.
- No logs longer than ten (10) ft. in length & six inches (6") in diameter.
- Logs should be stacked separately from brush.
- No stumps will be picked up.

If there are any questions, please call the
Bergen Highway Department at 494-1362

Mike Johnson, Superintendent of Highways

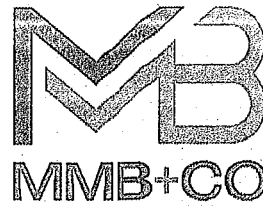
TOWN OF BERGEN, NEW YORK

ENGAGEMENT LETTER

For Year Ended December 31, 2023



BUSINESS
ADVISORS
AND CPAS



BUSINESS
ADVISORS
AND CPAS

March 29, 2023

Mr. Ernest Haywood, Town Supervisor
Town of Bergen
10 Hunter Street
Bergen, New York 14416

Dear Mr. Haywood:

You have requested that we audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Bergen, New York (the Town), as of December 31, 2023, and for the year then ended, and the related notes to the financial statements, which collectively comprise Town's basic financial statements as listed in the table of contents.

In addition, we will audit the Town's compliance over major federal award programs for the period ended December 31, 2023. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the Town's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) *and in accordance with Government Auditing Standards*, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the Town complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America require that management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, 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. 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 accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management's Discussion and Analysis

Canandaigua + Elmira + Latham + Queensbury + Rochester
An Independent Member of the BDO Alliance USA

WE VALUE YOUR FUTURE

- Schedule of Changes in the Town's Total OPEB Liability and Related Ratio (GASB 75)
- Schedule of Town's Proportionate Share of the Net Pension Liability
- Schedule of Town Contributions
- Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual – General Fund

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 certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

- Combined Balance Sheet – Nonmajor Governmental Funds
- Combined Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS and, in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Town's internal control.² However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Town's basic financial statements. Our report will be addressed to *appropriate addressee, e.g., governing body* of the Town. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. 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.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over 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 over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

At the conclusion of the audit, we will provide copies of our reports to you; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

Audit of Major Program Compliance

Our audit of the Town's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Town's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and, if applicable, in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Town's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the Town's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the Town's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the Town's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that [management and, when appropriate, those charged with governance] acknowledge and understand that they have responsibility:

- For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;³
- For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
- For maintaining records that adequately identify the source and application of funds for federally funded activities;
- For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
- For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the Town is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
- For identifying and ensuring that the Town complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
- For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
- For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- For taking prompt action when instances of noncompliance are identified;
- For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- For submitting the reporting package and data collection form to the appropriate parties;
- For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
- To provide us with:
 - a. Access to all information of which [*management*] is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from [*management*] for the purpose of the audit;
 - c. Unrestricted access to persons within the Town from whom we determine it necessary to obtain audit evidence;
- For adjusting the 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 financial statements as a whole;
- For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- For informing us of any known or suspected fraud affecting the Town involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
- For the accuracy and completeness of all information provided;
- For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
- For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

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

As part of our audit process, we will request from [*management and, when appropriate, those charged with governance*], written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the 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.

Nonattest Services

With respect to any nonattest services we perform:

- We will assist in preparing the financial statements of the Town in conformity with U.S. generally accepted accounting principles based on information provided by and approved by you.

We will not assume management responsibilities on behalf of the Town. However, we will provide advice and recommendations to assist management of the Town in performing its responsibilities.

The Town's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the 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.

Our responsibilities and limitations of the nonattest services are as follows:

- This engagement is limited to applicable professional services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the Town with regard to tax positions taken in the preparation of the tax return, but the Town must make all decisions with regard to those matters.

These nonattest services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards.

Other Matters

Our fees to complete the above services for the Town of Bergen, New York for December 31, 2023 will be computed at our regular per diem rates, plus travel and other out-of-pocket costs as follows:

Regular Audit	\$18,000
Single Audit	<u>4,500</u>
Total	<u>\$22,500</u>

Preparation of depreciation schedules, if requested \$1,000.

There will be an additional charge associated with meeting with the Board (if requested) that will be billed at \$395 for each meeting.

The total will not exceed \$23,895 if all services are requested.

Mr. Thomas Zuber is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Mengel Metzger Barr & Co., LLP's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

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.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

We will maintain various physical, electronic, policy, and procedural safeguards to guard your information and personal data. We may communicate with you or your personnel and/or store data through e-mail, facsimile, third-party vendor secured portals or cloud environments, or other electronic means. Electronic data that is confidential may be transmitted and/or stored using these methods, and you authorize us to do so. Notwithstanding the security measures and safeguards employed by us and/or our third-party vendors, you accept that we have no control over the unauthorized interception or breach of communication and/or data. All confidential, proprietary, and personally-identifiable information should be transmitted through secure means which we have available. Information transmitted to you through our secure CCH Access Portal may be removed within a reasonable period of time after conclusion of the engagement. As such, you should download the files provided for your records.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of Mengel Metzger Barr & Co., LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agent and federal agencies and the U.S. Government Accountability Office 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 Mengel Metzger Barr & Co., LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

In the event we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, then to the extent such obligation is or may be a direct or indirect result of your intentional or knowing misrepresentation or provision to us of inaccurate, incomplete, or misleading information in connection with this engagement, and not any failure on our part to comply with professional standards, you agree to indemnify us, defend us, and hold us harmless as against such obligations.

In the event you request us to object to or respond to, or we receive and respond to, a validly issued third party subpoena, court order, government regulatory inquiry, or other similar request or legal process against the Company or its management for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this or any prior engagements, you agree to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs (including outside lawyer fees) that we incur.

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

You agree to inform us of facts that may affect the 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.

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 financial statements of which you may become aware during the period for the date of the auditor's report to the date the financial statements are issued.

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

- Our view about the qualitative aspects of the Town'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.

We do not charge for any phone consultation throughout the year. If you require accounting assistance which necessitates travel to your location, we will charge an hourly rate and mileage. Our current hourly rates will be as follows:

Partner	\$ 315	Director	\$ 225	Senior Manager	\$ 210
Manager	\$ 175	Senior	\$ 150	In-Charge & Staff	\$100-135

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

This Agreement sets forth the entire agreement between the parties with respect to the subject matter herein, superseding all prior agreements, negotiations, or understandings, whether oral or written, with respect to the subject matter herein. This Agreement may not be changed, modified, or waived in whole or part except by an instrument in writing signed by both parties.

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 financial statements' compliance over major federal award programs 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,
Mengel Metzger Barr & Co., LLP



Thomas Zuber, CPA, Partner

RESPONSE:

This letter correctly sets forth our understanding.

Town of Bergen, New York

Acknowledged and agreed on behalf of the Town by:

Name: _____

Signature: _____

Date: _____